

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA  
SUPPLEMENTARY ASSESSMENT BYLAW  
Bylaw 7/2023  
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A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE PREPARATION OF SUPPLEMENTARY ASSESSMENTS OF ALL IMPROVEMENTS WITHIN THE TOWN OF MORINVILLE.

**WHEREAS**, section 313 of the *Municipal Government Act, R.S.A. 2000, Chapter M-26*, and amendments thereto, provides that Council may pass a Bylaw to authorize Supplementary Assessments of all Improvements within the municipality for the purpose of imposing a tax under Part 10 of the Act in the same year.

**AND WHEREAS**, section 314 of the Act authorizes the Municipal Assessor of the Town of Morinville to prepare Supplementary Assessments during the taxation year.

**AND WHEREAS**, section 325.1 of the Act provides that bylaws enacted under section 313 remain in force after the year in which they are enacted and apply in subsequent years until they are repealed.

**NOW THEREFORE**, the Council of the Town of Morinville, Alberta, duly assembled, hereby enacts as follows:

**1.0 BYLAW TITLE**

1.1 This Bylaw shall be cited as the "Supplementary Assessment Bylaw".

**2.0 DEFINITIONS**

2.1 "**Act**" means the *Municipal Government Act, R.S.A 2000, Chapter M-26*, and amendments thereto.

2.2 "**Assessed Person**" means a person who is named on the Assessment roll in accordance with section 304 of the Act.

2.3 "**Assessment**" means the value of property determined pursuant to Part 9, Division 4 of the Act, and regulations, as consolidated and amended.

2.4 "**Municipal Assessor**" means the designated officer appointed under section 284.2 of the Act.

2.5 "**Bylaw**" means the Supplementary Assessment Bylaw established by the Town of Morinville.

2.6 "**Council**" means the Council for the Town of Morinville.

2.7 "**Improvement**" means:

- a) A structure;
- b) Anything attached or secured to a structure that would be transferred without special mention by a transfer or sale of a structure;
- c) A designated manufactured home and;
- d) Machinery and equipment.

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2.8 **“Supplementary Assessment”** means the Assessment of all new Improvements which are occupied or completed during the current year but were not assessed at 100% completion on the current year's annual Assessment. Valuations are pro-rated from the point of completion to December 31st of the current year.

**3.0 APPLICATION**

3.1 Supplementary Assessments shall be prepared for the purpose of imposing tax under Part 10 of the Act in the same year.

3.2 The Municipal Assessor shall prepare Supplementary Assessments for all Improvements in accordance with Section 314 of the Act.

3.3 A Supplementary Assessment roll shall be prepared in accordance with section 315 of the Act.

3.4 A Supplementary Assessment notice shall be prepared and issue to the Assessed Person in accordance with sections 316 and 316.1 of the Act.

**4.0 SEVERABILITY**

4.1 If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Sections or parts of this Bylaw shall be deemed to be separate and independent there from and to be enacted as such.

**COMING INTO FORCE**

That this Bylaw shall come into full force and effect upon the final passing thereof.

That Bylaw 36/94 and Bylaw 1/98 are hereby repealed.

That any other Town of Morinville Bylaws pertaining to the preparation of supplementary assessment prior to January 1, 2023, are hereby repealed.

READ a first time in Council this 14<sup>th</sup> day of February, 2023.

READ a second time in Council this 14<sup>th</sup> day of March, 2023.

READ a third time in Council and finally passed this 14<sup>th</sup> day of March, 2023.

**ORIGINAL SIGNED** \_\_\_\_\_

Simon Boersma  
Mayor

**ORIGINAL SIGNED** \_\_\_\_\_

Naleen Narayan  
Chief Administrative Officer