

BYLAW NO. 26-03
OF THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA

THIS BYLAW AUTHORIZES THE COUNCIL OF THE TOWN OF STRATHMORE TO AUTHORIZE THE 2026 SUPPLEMENTARY ASSESSMENT OF IMPROVEMENTS.

WHEREAS pursuant to Section 313 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 and amendments thereto, Town Council may pass a bylaw authorizing the preparation of supplementary assessments for all improvements for the purposes of imposing a tax in the same year under Part 10 of the *Municipal Government Act*;

AND WHEREAS Section 313 of the *Municipal Government Act* provides further that a supplementary assessment bylaw or any amendments to it applies to the year in which it was passed, only if it is passed before May 1 of the year, and must not authorize assessments to be prepared for linear property;

AND WHEREAS Section 325.1 of the *Municipal Government Act* allows for a bylaw enacted under Section 313 of the *Municipal Government Act* to remain in force and apply in respect of subsequent years, until repealed;

NOW, THEREFORE, the council of the Municipality duly assembled, **ENACTS AS FOLLOWS:**

1. PURPOSE AND TITLE

- 1.1. This Bylaw may be cited as the "Town of Strathmore Supplementary Assessment Bylaw."
- 1.2. The purpose of this Bylaw is to provide for the supplementary tax assessments for all improvements until rescinded.

2. DEFINITIONS

- 2.1. In this Bylaw, unless the context otherwise requires:
 - a. "Act" means the Municipal Government Act, R.S.A. 2000 Chapter M-26, and amendments thereto;

- b. "Assessed Person" means a person who is named on the Town's assessment roll in accordance with Section 304 of the Act;
- c. "Assessor" has the same meaning as in Section 284(1)(d) of the Act;
- d. "Council" means the municipal Council of the Town of Strathmore;
- e. "Designated Manufactured Home" means a manufactured home, mobile home, modular home or travel trailer;
- f. "Improvement" means:
 - i. A structure;
 - ii. Anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure;
 - iii. A Designated Manufactured Home; and
 - iv. Machinery and equipment.
- g. "Part 10" means Part 10 of the Act;
- h. "Town" means the Town of Strathmore and all lands within its jurisdictional boundaries, as the context requires.

3. SUPPLEMENTARY ASSESSMENT

- 3.1. Subject to the provisions of Section 314 of the Act, the Assessor shall prepare a supplementary assessment for all Improvements.
- 3.2. Subject to the provisions of Section 314 of the Act, the Assessor shall prepare supplementary assessments:
 - a. for Improvements if they are completed, or if they are occupied, or if they are moved into the Town in the year in which they are to be taxed under Part 10.
 - b. reflecting the value of an Improvement that has not been previously assessed or the increase in the value of an Improvement since it was last assessed;
 - c. in the same manner as the assessments are prepared under Part 9, Division I of the Act, prorated to reflect only the number of months during which the Improvement is complete, occupied, located in the Town or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the

Town or began to operate.

- 3.3. A supplementary assessment roll must be prepared in accordance with Section 315 of the Act.

4. SEVERABILITY

- 4.1. If any section or part of this Bylaw is found to be illegal, or beyond the power of Council to enact, such section or parts shall be deemed to be severable from all other sections or parts of this Bylaw.

5. REPEAL AND EFFECTIVE DATE

- 5.1. Bylaw 25-02 is hereby repealed.
- 5.2. This Bylaw shall come into full force and effect upon receiving third and final reading and being signed.

READ A FIRST TIME this 21st day of January, 2026

READ A SECOND TIME this 21st day of January, 2026

READ A THIRD AND FINAL TIME this 21st day of January, 2026



MAYOR



DIRECTOR OF STRATEGIC,
ADMINISTRATIVE, AND FINANCIAL SERVICES