

BYLAW 2019-11

A BYLAW OF THE TOWN OF CALMAR, IN THE PROVINCE OF ALBERTA, TO DIVIDE THE RESIDENTIAL ASSESSMENT CLASS INTO SUB-CLASSES FOR THE ASSESSMENT AND TAX ROLLS.

WHEREAS, pursuant to Section 297 of the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, the Council of the Town of Calmar may pass a bylaw setting the assessment sub-classes for residential property authorizing the assessor to assign these sub-classes in preparing the assessment of property, and

WHEREAS, pursuant to Sections 302 and 303 of the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, the municipality must annually prepare the assessment roll, including the assessment classes, not later than February 28th for the current year of taxation,

NOW THEREFORE, THE COUNCIL OF THE TOWN OF CALMAR, DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the “Residential Assessment Sub-class Bylaw”.
2. In this Bylaw, unless the context otherwise requires:
 - (a) “Act” means the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto,
 - (b) “Assessed Property” means assessed property as defined in Section 284 of the Act,
 - (c) “Assessment Roll” means assessment roll as defined in Section 303 of the Act,
 - (d) “Residential Assessment Class Property” means residential property as defined in Section 297(4)(c) of the Act,
 - (e) “Vacant Residential” is defined as property zoned for development of dwelling units under the Town’s Land Use Bylaw.
3. For the purpose of the Assessment Roll, prepared annually for taxation, all Residential Assessment Class Property, within the Town of Calmar, is hereby divided into the following assessment sub-classes:
 - (a) Class 1 – Residential
 - Sub-Class (1) - Single Family
 - Multiple Family
 - Condominium
 - Manufactured Home
 - Sub-Class (2) - Vacant Residential
4. This Bylaw shall come into force and effect on the date of final reading.

READ A FIRST TIME THIS 1st DAY OF APRIL, 2019.

READ A SECOND TIME THIS 1st DAY OF APRIL, 2019.

READ A THIRD TIME, BY UNANIMOUS CONSENT, THIS 1st DAY OF APRIL, 2019.



Mayor



Chief Administrative Officer

This Bylaw signed the 1st day of April, 2019