

CITY OF FORT SASKATCHEWAN

Bylaw C4-17 – 2017 Supplementary Assessment

Motions:

1. That Council give first reading to Bylaw C4-17, which authorizes the preparation of supplementary assessments for improvements within the municipality.
2. That Council give second reading to Bylaw C4-17, which authorizes the preparation of supplementary assessments for improvements within the municipality.
3. That Council provide unanimous consent to proceed with third and final reading to Bylaw C4-17, which authorizes the preparation of supplementary assessments for improvements within the municipality.
4. That Council give third reading to Bylaw C4-17, which authorizes the preparation of supplementary assessments for improvements within the municipality.

Purpose:

That Council give three readings to Bylaw C4-17 for 2017 Supplementary Assessments, which authorizes the City to prepare supplementary assessments for improvements within the municipality for the purpose of levying supplementary taxes.

Background:

The *Municipal Government Act* (MGA) requires a supplementary assessment bylaw to be passed annually, prior to May 1 each year, if a municipality determines that a supplementary assessment is warranted. The bylaw allows for supplementary assessments to be prepared for new construction within the municipality which has been completed, operated or occupied over the course of the year.

The MGA requires municipalities to prepare property assessments as of December 31 each year for the purpose of levying property taxes in the following year. For example, property taxes levied in May 2016 were based on property assessments prepared as of December 31, 2015.

With a supplementary assessment bylaw, the municipality can conduct a second assessment and levy supplementary taxes on new improvements constructed over the course of the year. The City prepares supplementary assessments in the fall, which allows it to levy supplementary taxes on new improvements constructed up until that time. Without a supplementary assessment bylaw, new improvements constructed in 2017 would not be taxed until 2018.

A supplementary assessment bylaw authorizes the municipality to assess and levy a supplementary tax on new improvements (other than linear) based on the number of months completed, operated or occupied during the year. For example, property owners with new improvements that are completed, operated or occupied as of September 2017 will receive a supplementary assessment/tax notice in addition to the regular assessment/tax notice they received in May 2017. The supplementary assessment reflects the pro-rated value of the new improvement based on the number of months it was completed, operated or occupied during the year; and the supplementary tax is levied accordingly.

Plans/Standards/Legislation:

Section 369 of the MGA outlines legislation for the supplementary property tax bylaw.

Financial Implications:

Supplementary tax revenue of \$60,200 was included in the approved 2017 Budget.

Recommendation:

That Council give three readings to Bylaw C4-17 for 2017 Supplementary Assessments, which authorizes the preparation of supplementary assessments for improvements within the municipality.

Attachments:

Bylaw C4-17, 2017 Supplementary Assessment

File No.:

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Submitted to:	City Council	Date: February 14, 2017