

**TOWN OF DRUMHELLER**  
**BYLAW NUMBER 13.26**  
DEPARTMENT: CORPORATE SERVICES  
SUPPLEMENTARY ASSESSMENT BYLAW

A BYLAW OF THE TOWN OF DRUMHELLER, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENT FOR IMPROVEMENTS WITHIN THE TOWN OF DRUMHELLER FOR THE PURPOSE OF IMPOSING A TAX UNDER PART 10 OF THE MUNICIPAL GOVERNMENT ACT.

**WHEREAS** pursuant to section 313 of the *Municipal Government Act, RSA 2000, c M-26*, as amended, provides that the Council must pass a supplementary assessment bylaw to authorize the preparation of supplementary assessments for the purpose of imposing a supplementary property tax under Part 10 of the *Act*;

**AND WHEREAS** section 313 of the *Act* provides that a supplementary assessment bylaw applies to the year in which it is passed, only if it is passed before May 1 of that year;

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section 313 remain in force after they year in which they are enacted and apply in subsequent years until they are repealed;

**AND WHEREAS** the Council for the Town of Drumheller wishes to require the preparation of supplementary assessments for improvements for the purpose of imposing a tax;

**NOW, THEREFORE** the Council of the Town of Drumheller, in the Province of Alberta, enacts as follows:

## 1. CITATION

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

## 2. DEFINITIONS

2.1 For the purposes of this Bylaw, the following definitions shall apply:

- a) "Assessment" means a value of property determined pursuant to Part 9, Division 4 of the *Act* and Matters Relating to Assessment and Taxation Regulation, 2018, 203/2017, as consolidated and amended;
- b) "Chief Administrative Officer" or "CAO" means the person appointed as *Chief Administrative Officer* for the *Town of Drumheller*, or their designate;
- c) "Council " means the Mayor and Councillors of the *Town of Drumheller*;
- d) "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;
- e) "*Municipal Assessor*" means the assessor for the *Town of Drumheller* appointed under section 284.2 of the *Act*;
- f) "*Municipal Government Act*" or "*Act*" means the *Municipal Government Act, R.S.A. 2000 M-26*, as amended from time to time, and its successor legislation;
- g) "*Supplementary Assessment*" means assessment of all new improvements which are occupied or completed during the current year but were not assessed at 100 per cent completion on the current year's annual assessment; and,
- h) "*Town of Drumheller*" or "*Town*" means the *Town of Drumheller*, a municipal corporation in the Province of Alberta, and includes the area contained within the corporate boundaries of the *Town of Drumheller*, as the context may require.

### 3. GENERAL PROVISIONS

- 3.1 The *Municipal Assessor* is authorized to prepare the *supplementary assessments* contemplated in Part 9 Division 4 of the *Act* for the purpose of imposing a tax under Part 10 of the *Act* for the current tax year.
- 3.2 The improvement tax contemplated in section 3.1 of this Bylaw shall be imposed on all *improvements*.
- 3.3 The *Municipal Assessor* shall not prepare *supplementary assessments* for designated industrial property.
- 3.4 The *Municipal Assessor* shall prepare *supplementary assessments* for machinery and equipment used in manufacturing and processing if those *improvements* are completed or begin to operate in the year in which they are to be taxed under Part 10 of the *Act*.
- 3.5 The *Municipal Assessor* shall prepare *supplementary assessments* for other *improvements* if:
- a) they are completed in the year in which they are to be taxed under Part 10 of the *Act*;
  - b) they are occupied during all or any part of the year in which they are to be taxed under Part 10 of the *Act*; or
  - c) they are moved into the *Town* during the year in which they are to be taxed under Part 10 of the *Act* and they will not be taxed in that year by another municipality.

- 3.6 A *supplementary assessment* shall reflect:
- a) the value of an *improvement* that has not been previously assessed; or
  - b) the increase in value of an *improvement* since it was last assessed.
- 3.7 *Supplementary assessments* shall be prepared in the same manner as *assessments* are prepared under Division 1 of Part 9 of the *Act*, but must be pro-rated to reflect only the number of months during which the *improvement* is complete, occupied, located in the municipality, or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality, or began to operate.
- 3.8 Before the end of the year in which *supplementary assessments* are prepared, the municipality shall prepare a *supplementary assessment* roll in accordance with section 315 of the *Act*.
- 3.9 Before the end of the year in which *supplementary assessments* are prepared, the municipality shall:
- a) prepare a *supplementary assessment* notice for every assessed *improvement* shown on the *supplementary assessment* roll; and
  - b) send the *supplementary assessment* notices to the assessed persons in accordance with section 316 of the *Act*.

#### **4. SEVERABILITY**

- 4.1 If any portion of this Bylaw is found to be invalid, that portion shall be severed from the remainder of the Bylaw and shall not invalidate the whole Bylaw.

#### **5. TRANSITIONAL**

- 5.1 This Bylaw comes into full force and effect upon third and final reading.
- 5.2 Upon third reading of Bylaw #13.26, Bylaw #16.25 and all amendments thereto are hereby repealed.

READ A FIRST TIME THIS 21<sup>st</sup> DAY OF APRIL 2026

READ A SECOND TIME THIS 21<sup>st</sup> DAY OF APRIL 2026

READ A THIRD AND FINAL TIME THIS 21<sup>st</sup> DAY OF APRIL, 2026

*The original document, duly signed and executed, is retained on file.*