

TOWN OF TABER  
BYLAW 5-2025

**BEING A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AUTHORIZING SUPPLEMENTARY ASSESSMENTS WITHIN THE TOWN OF TABER.**

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WHEREAS Section 313 (1) of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto; allows a Council to pass a Bylaw authorizing supplementary assessments to be prepared 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 Assessor of the Town of Taber to prepare supplementary assessments during the taxation year 2025 for all improvements that are:

1. completed or begin to operate in the year;
2. occupied during all or any part of the year; or
3. moved into the Town of Taber during the year and not taxed in that year by another municipality;

AND WHEREAS supplementary assessment must reflect:

1. the value of an improvement that has not been previously assessed; or
2. the increase in the value of an improvement since it was last assessed;

AND WHEREAS the supplementary assessments must be prepared in the same manner as assessments are prepared under Part 10, Division 1 of the Act, but must be pro-rated to reflect only the number of months during which the improvement is:

1. complete;
2. occupied;
3. located in the Town of Taber; or
4. in operation;

AND WHEREAS Council wishes to pass a Bylaw whereby supplementary assessments may be made;

NOW THEREFORE the Council of the Town of Taber in the Province of Alberta, duly assembled, hereby enacts as follows:

**1.0 NAME OF BYLAW**

This Bylaw may be cited as the “2025 Supplementary Assessment Bylaw”.

**2.0 DEFINITIONS**

In this Bylaw:

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<b>Act</b>	means the Municipal Government Act (MGA), Revised Statutes of Alberta 2000, Chapter M-26;
<b>Assessment</b>	means the value of property determined in accordance with Part 9 of the Act and regulations;
<b>Assessor</b>	means the person who has qualifications set out in the regulations and is appointed by Town Council to carry out duties and responsibilities of an assessor under the Act and includes any person to whom those duties and responsibilities are delegated by that person;
<b>Bylaw</b>	means the 2025 Supplementary Assessment bylaw established by the Municipality;
<b>Chief Administrative Officer</b>	means the Chief Administrative Officer for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;
<b>Council</b>	means the Council for the Town of Taber;
<b>Improvement</b>	means a structure, anything attached or secured to a structure that would be transferred without special mention by a transfer or sale of a structure; a designated manufactured home; machinery and equipment;
<b>Municipality</b>	means the Town of Taber;
<b>Supplementary Assessment</b>	means the assessment made pursuant to this Bylaw, Part 9, Division 4 of the act and regulations.

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**3.0 GENERAL**

- 3.1 The Assessor of the Town of Taber is hereby authorized to make supplementary assessments for the improvements pursuant to the provisions of the act.
- 3.2 The Town of Taber shall provide the preparation and maintenance of a supplementary assessment roll for the 2025 taxation year.

**4.0 INTENTION OF TOWN COUNCIL**


It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Town Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.


**5.0 EFFECTIVE DATE**

This Bylaw shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

- RES. 19/2025      Read a first time this 27<sup>th</sup> day of January, 2025.
- RES. 20/2025      Read a second time this 27<sup>th</sup> day of January, 2025.
- RES. 22/2025      Read a third time and finally passed this 27<sup>th</sup> day of January, 2025.

TOWN OF TABER

  
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MAYOR

  
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CHIEF ADMINISTRATIVE OFFICER (C.A.O.)