

## **BYLAW 2021/16**

**BYLAW NO. 2021/16** is a Bylaw of the County of Wetaskiwin No. 10 in the Province of Alberta for the purpose of authorizing the imposition of a supplementary tax for the year 2021 and subsequent years.

**WHEREAS:** Section 369 of the Municipal Government Act, Chapter M-26, RSA 2000, provides that Council must pass a supplementary tax bylaw to authorize it to impose a supplementary property tax in respect of property for which supplementary assessments have been prepared; and

**AND WHEREAS:** Council has enacted Bylaw 2021/15 to authorize the preparation of supplementary assessments for all improvements in the County of Wetaskiwin for the year 2021 and subsequent year; and

**AND WHEREAS:** Section 369.1 provides that bylaws remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

**NOW THEREFORE** the Council of the County of Wetaskiwin No. 10 duly assembled enacts as follows:

### **1. TITLE**

1.1. This Bylaw may be cited as the "Supplementary Tax Bylaw".

### **2. DEFINITIONS**

2.1. In this Bylaw:

- a. "Act" means the *Municipal Government Act*, RSA 2000. C.M-26, as amended from time to time.

### **3. APPLICATION**

- 3.1. A supplementary property tax shall apply to all supplementary assessment that have been prepared in accordance with Bylaw 2021/15.
- 3.2. Subject to the provisions of Section 369 of the Act, the supplementary property tax rates for the current year are the same as the property tax rates set by the current year Tax Rate Bylaws.
- 3.3. A supplementary property tax roll shall be prepared in accordance with Section 369 of the Act for all taxable property shown on the supplementary property tax roll of the municipality.
- 3.4. Supplementary property tax notices shall be sent in accordance with Section 369 of the Act to the persons liable to pay taxes.

### **4. EFFECTIVE DATE**

4.1. This By-law shall come into force and effect upon receiving third and final reading and shall be effective for the 2021 taxation year and subsequent years until it is repealed.

READ: A First time this 23<sup>rd</sup> day of February A.D., 2021

READ: A Second time this 23<sup>rd</sup> day of February A.D., 2021

READ: A Third time and finally passed this 23<sup>rd</sup> day of February A.D., 2021

Original Signed

\_\_\_\_\_  
REEVE

Original Signed

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER