

CITY OF ST. ALBERT

BYLAW 32/2015

Being a bylaw to authorize the creation of a residential property assessment sub-class.

Whereas Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, R.S.A. 2000, C.M-26; and

Whereas Section 297 of the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended, allows Council by bylaw to divide property class 1 – residential, into sub-classes on any basis it considers appropriate; and

Whereas Section 354 of the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended, allows the tax rate to be different for each assessment class or sub-class referred to in section 297.

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the City of St. Albert, in the Province of Alberta, enacts as follows:

Definitions

1. In this Bylaw:
 - a) "Assessor" – Any of the accredited assessment staff as employed by the City of St. Albert.
 - b) "Assessment Class" – Refers to a property's classification for assessment purposes, as determined and used by the Assessor in preparation of the annual Assessment Roll.
 - c) "Vacant" – The term "vacant" for the purposes of this policy shall refer to any property which the Assessor has deemed to be undeveloped and not having any notable physical construction on site, as of a given statutory date.

Responsibilities

2. That the Assessor is authorized to create and establish a residential property assessment sub-class categorized as "Vacant Residential – Bylaw 32/2015".

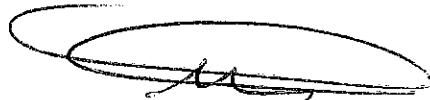
3. That the Assessor shall abide by the responsibilities, standards, and criteria as contained within City Council Policy C-FS-19 – Taxation of Vacant Residential Lands, in the annual establishment of which properties shall be deemed included within the residential property assessment sub-class categorized as “Vacant Residential – Bylaw 32/2015”.

READ a first time this 23rd day of November 2015.

READ a second time this 23rd day of November 2015.

READ a third time this 23rd day of November 2015.

SIGNED AND PASSED this 24 day of November 2015.



MAYOR



CHIEF LEGISLATIVE OFFICER