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**A BYLAW OF THE TOWN OF DAYSLAND, IN THE PROVINCE OF ALBERTA, FOR MATTERS RELATED TO CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF ASSESSMENT SUB-CLASSES**

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**WHEREAS, PURSUANT TO** Part 2 of the Municipal Government Act, being Chapter M-26 R.S.A 2000 and amendments thereto, Council may enact a Bylaw;

**AND WHEREAS PURSUANT TO** Part 9 of the Municipal Government Act, being Chapter M26 R.S.A 2000 and amendments thereto, which details the rights, duties and obligations of the municipality in appointing and authorizing an assessor and procuring property assessment for the purpose of taxation;

**AND WHEREAS PURSUANT TO** Section 297 pursuant to Section 297 of the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, a municipality may pass a bylaw setting the assessment sub-classes for residential and non-residential property authorizing the assessor to assign these sub-classes in preparing the assessment and supplementary assessment of property, and;

**AND WHEREAS,** the Council of the Town of Daysland deems it proper and expedient to pass such a Bylaw;

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

**1. TITLE**

1.1. This bylaw may be cited as "Assessment Classification and Sub-Classes Bylaw"

**2. DEFINITIONS**

2.1 "**Act**" means the Municipal Government Act, RSA 2000, c/ M-26 and amendments thereto,

2.2 "**Assessed Property**" means assessed property as defined in Section 284 of the Act,

2.3 "**Assessment Roll**" means assessment roll as defined in Section 303 of the Act,

- 2.4 **"Non-Residential Assessment Class Property"** means non-residential property as defined in Section 297(4)(b),
- 2.5 **"Residential Assessment Class Property"** means residential property as defined in Section 297(4)(c),
- 2.6 **"Supplementary Assessment"** means an assessment made pursuant to Section 314 of the Act,
- 2.7 **"Supplementary Assessment Roll"** means a supplementary assessment roll as defined by Section 315 of the Act,
- 2.8 **"Vacant"** means a parcel of land districted in the municipal Land Use Bylaw, as amended, for development.

### 3. CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF SUB-CLASSES

- 3.1 For the purpose of the Assessment Roll, prepared annually for taxation, all Assessment Class Property within the Town of Daysland is hereby divided into the following assessment sub-classes:
- a) Class 1 – Residential:
    - a. Sub-Class (1.0) – Residential Improved
    - b. Sub-Class (1.1) – Residential Improved Life-Lease Units
    - c. Sub-Class (2.0) – Residential Vacant
  - b) Class 2 – Non-Residential:
    - a. Sub-Class (1.1) – Commercial Improved
    - b. Sub-Class (1.2) – Commercial Vacant
    - c. Sub-Class (2.1) – Industrial Improved
    - d. Sub-Class (2.2) – Industrial Vacant
    - e. Sub-Class (3.1) – Designated Industrial Linear
    - f. Sub-Class (4.1) – Designated Industrial Improved
  - c) Class 3 – Farmland:
    - a. Sub-Class (1.1) - Farm Land Only
  - d) Class 4 – Machinery and Equipment:
    - a. Sub-Class (1.1) – Machinery and Equipment
    - b. Sub-Class (5.1) – Designated Industrial Machinery and Equipment
- 3.2 That the Municipal Assessor is hereby authorized to compile assessments and present the annual assessment tax roll for the Town of Daysland with the prescribed assessment classifications established in this Bylaw.

4. **COMING INTO FORCE**

This Bylaw shall become effective when it has received third and final reading and has been signed by the Mayor and Chief Administrative Officer.

**READ** a first time this 22 day of March 2021.

**READ** a second time this 22 day of March 2021.

**UNANIMOUS CONSENT** to proceed to third reading 22 day of March 2021.

**READ** a third and final time this 22 day of March 2021.

**SIGNED** this 22<sup>nd</sup> day of March 2021.



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Mayor



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C.A.O