

**TOWN OF ONOWAY
BY-LAW 786-21**

BEING A BYLAW IN THE TOWN OF ONOWAY, IN THE PROVINCE OF ALBERTA, TO ESTABLISH CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF ASSESSMENT SUB-CLASSES

WHEREAS, PURSUANT to Part 2 of the Municipal Government Act, being Chapter M-26.1 of the 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 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 Onoway deems it proper and expedient to pass such a Bylaw;

NOW THEREFORE the Council of the Town of Onoway, 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 Role, prepared annually for taxation, all Assessment Class Property within the Town of Onoway is hereby divided into the following assessment sub-classes:

Town of Onoway
Assessment Classes as per Section 297 of the Municipal Government Act

Class Description	Sub-Class Description
Class 1 Residential	Country Residential
Class 1 Residential	Improved Site
Class 1 Residential	Vacant
Class 1 Residential	Multi-Family
Class 2 Non-Residential	Commercial Improved Site
Class 2 Non-Residential	Commercial Vacant
Class 2 Non-Residential	Industrial Improved Site
Class 2 Non-Residential	Industrial Vacant
Class 2 Non-Residential	Non-residential Federal land
Class 2 Non-Residential	Non-residential Industrial Improved
Class 2 Non-Residential	Non-residential Industrial Vacant
Class 2 Non-Residential	Railway
Class 2 Non-Residential	DIP – Non-Residential
Class 2 Non-Residential	Linear – Electric Power Systems
Class 2 Non-Residential	Linear– Telecommunication Systems
Class 2 Non-Residential	Linear – Gas Distribution Systems
Class 2 Non-Residential	Linear – Pipeline
Class 3 – Farm Land	Farm Land
Class 4 – Machinery and Equipment	Machinery and Equipment
Class 4 – Machinery and Equipment	DIP Machinery and Equipment
Exempt	School
Exempt	Provincial
Exempt	Religious
Exempt	Miscellaneous
Exempt	Municipal

- 3.2 That the Municipal Assessor is hereby authorized to compile assessments and present the annual assessment tax roll for the Town of Onoway with the prescribed assessment classifications established in this Bylaw.


4. This Bylaw shall come into force when it has received third and final reading and has been signed by the Mayor and Chief Administrative Officer.

READ A FIRST TIME THIS 1st day of April, 2021


READ A SECOND TIME THIS 1st day of April, 2021

UNANIMOUS CONSENT to proceed to third reading THIS 1st day of April, 2021

READ A THIRD AND FINAL TIME THIS 1st day of April, 2021.



Mayor Judy Tracy



Wendy Wildman
Chief Administrative Officer