

**BYLAW # 2022-09
VILLAGE OF ACME
IN THE
PROVINCE OF ALBERTA
ASSESSMENT SUB-CLASSES BYLAW**

BEING A BYLAW OF THE VILLAGE OF ACME TO DIVIDE THE RESIDENTIAL AND NON-RESIDENTIAL ASSESSMENT CLASSES INTO SUB-CLASSES FOR THE ASSESSMENT AND TAX ROLLS

WHEREAS, pursuant to Section 297 of the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, the Council of the Village of Acme 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.

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

SECTION 1 – SHORT TITLE

1.1 This Bylaw may be referred to as the **PROPERTY ASSESSMENT CLASSES SUB-CLASSES BYLAW** of the Village of Acme.

SECTION 2 – DEFINITIONS

That in this Bylaw, unless the context otherwise requires:

- 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 "**Multi Family Assessment Class Property**" includes a property with 2 or more dwelling units.
- 2.5 "**Non-Residential Assessment Class Property**" means non-residential property as defined in Section 297(4)(b),
- 2.6 "**Residential Assessment Class Property**" means residential property as defined in Section 297(4)(c) of the Act,
- 2.7 "**Residential Manufactured Home in Park**" means a manufactured home,



as defined in section 284 (1)(m) of the Act, or mobile home, as defined in section 284(1) (n.1) as defined in the Act, located in a manufactured home community as defined in Section 284(1)(n) of the Act,

- 2.8 **"Supplementary Assessment"** means an assessment made pursuant to Section 314 of the Act,
- 2.9 **"Supplementary Assessment Roll"** means a supplementary assessment roll as defined by Section 315 of the Act,
- 2.10 **"Vacant"** means a parcel of land districted in the Town's Land Use Bylaw, as amended, for development.

SECTION 3 – CLASSES AND SUB-CLASSES

3.1 For the purpose of the Assessment Roll, prepared annually for taxation, all Residential Assessment Class Property, within the Village of Acme, is hereby divided into the following assessment sub-classes:

3.1.1 Class 1 – Residential

a. Sub-Class (1) - Residential Improved

- i. Multi Family
- ii. Vacant Residential

b. Sub-Class (2) - Residential Manufactured Home in Park

3.1.2 Class 2 - Non-Residential

a. Sub-Class (1) - Non-Residential

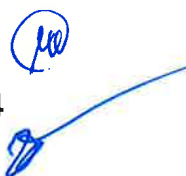
- i. Improved Commercial
- ii. Industrial
- iii. Federal
- iv. Linear
- v. Designated Industrial
- vi. Machinery and Equipment

b. Sub-Class (2) - Non-Residential Vacant

- i. Commercial Vacant
- ii. Industrial Vacant

3.1.3 Class 3 - Farm Land Only

3.1.4 Class 4 - Machinery and Equipment



SECTION 4 – ENACTMENT

4.1 That this Bylaw shall come into full force and effect on the date of the third reading.

READ a First time this 27 day of June 2022.

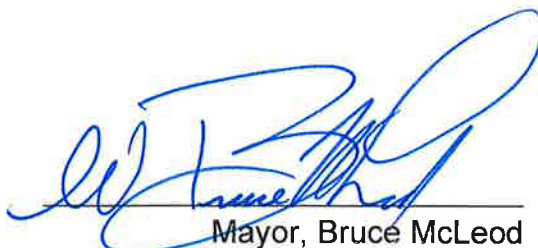


Mayor, Bruce McLeod




CAO, Gary Sawatzky

READ a Second time this 27 day of June 2022.



Mayor, Bruce McLeod



CAO, Gary Sawatzky

MOTION TO PROCEED TO THIRD READING CARRIED UNANIMOUSLY





Bylaw # 2022-09 PROPERTY ASSESSMENT CLASSES AND SUB-CLASSES

READ a Third time and finally passed this 27 day of June 2022.



Mayor, Bruce McLeod



CAO, Gary Sawatzky

