

**BYLAW 937-C-04-26  
TOWN OF COALDALE  
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE  
TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENTS  
FOR IMPROVEMENTS IN THE TOWN DURING THE YEAR 2026**

**WHEREAS** pursuant to Section 313 of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, Town Council may pass a Bylaw each year to authorize the preparation of supplementary assessments for improvements other than linear property with the Town;

**AND WHEREAS** it is expedient to pass this Supplementary Assessment Bylaw to allow for the taxation of certain improvements for the 2026 tax year;

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

1. This Bylaw shall be known as the “Supplementary Assessment Tax Bylaw”.
2. The purpose of this Bylaw is provided for the supplementary assessments for all improvements in the 2026 taxation year.
3. In this Bylaw, including this section:
  - a. “Act” means the *Municipal Government Act (MGA), Revised Statutes of Alberta 2000, Chapter M-26*.
  - b. “Assessed Person” means a person who is named on the assessment roll in accordance with section 304 of the Act.
  - c. “Assessment” means a value of property determined in accordance with Part 9 of the Act and the regulations.
  - d. “Assessor” means the person who has the qualifications set out in the regulations and is appointed by Town Council to carry out the duties and responsibilities of an assessor under this Act and includes any person to whom those duties and responsibilities are delegated by the person.
  - e. “Town” means the corporation of the Town of Coaldale or the area contained within the boundaries of the Town as the context requires.
  - f. “Improvement” means
    - i. a structure,

- ii. anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of a structure,
    - iii. a designated manufactured home, and
    - iv. machinery and equipment
  - g. “Supplementary Assessment” means the assessment made pursuant to this Bylaw, Part 9, Division 4 of the Act and regulations.
4. Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared in 2026 for all improvements, except linear property, for the purpose of imposing a tax in the same year under Part 10 of the Act.
5. Subject to the provisions of section 314 of the Act, the Assessor must prepare a supplementary assessment:
- a. for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed;
  - b. for other improvements if they are completed in, if they are occupied during all or any part of, or if they moved into the Town during the year in which they are to be taxed;
  - c. reflecting the value of an improvements that has not been previously assessed, or the increase in the value of an improvement since it was last assessed;
  - d. for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed, despite that the manufactured home will be taxed in the year by another municipality;
  - e. in the same manner as the assessment are prepared under Part 9, Division 1 of the Act, prorated to reflect only the number of months during which the improvements are completed, occupied, located in the municipality or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality, or began to operate.
6. A supplementary assessment roll must be prepared in accordance with section 315 of the Act.
7. A supplementary assessment notice must be prepared and sent to the Assessed Person in accordance with section 316 of the Act.
8. This Bylaw shall take effect on the date of final passing thereof.

READ a FIRST time this 27<sup>th</sup> day of April 2026, for Supplementary Assessment Tax Bylaw 937-C-04-26.

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Mayor – Jack Van Rijn  
Motion: 132-2026

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CAO – Kalen Hastings

READ a SECOND time this 27<sup>th</sup> day of April 2026, for Supplementary Assessment Tax Bylaw 937-C-04-26.

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Mayor – Jack Van Rijn  
Motion: 133-2026

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CAO – Kalen Hastings

UNANIMOUS CONSENT to hold all THREE readings in one meeting for Supplementary Assessment Tax Bylaw 937-C-04-26 this 27<sup>th</sup> day of April 2026.

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Mayor – Jack Van Rijn  
Motion: 134-2026

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CAO – Kalen Hastings

READ a THIRD and FINAL time this 27<sup>th</sup> day of April 2026, for Supplementary Assessment Tax Bylaw 937-C-04-26.

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Mayor – Jack Van Rijn  
Motion: 135-2026

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CAO – Kalen Hastings