

## **BYLAW 02-18**

### **A BYLAW OF THE TOWN OF OKOTOKS IN THE PROVINCE OF ALBERTA TO AUTHORIZE SUPPLEMENTARY BUSINESS ASSESSMENTS**

**WHEREAS** pursuant to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto, Council may pass a bylaw for the purpose of authorizing supplementary business assessments within the Town of Okotoks, and

**WHEREAS** the Council of the Town of Okotoks has specified the businesses and professions to be assessed and the method of assessment to be used under the provision of Bylaw 8-95, and

**WHEREAS** the Council of the Town of Okotoks considers it expedient and equitable to enact a Supplementary Business Assessment and Taxation Bylaw.

**NOW THEREFORE** the Council of the Town of Okotoks enacts as follows:

#### **1. SHORT TITLE**

This Bylaw may be known as the "Supplementary Business Assessments Bylaw."

#### **2. PROCESS**

- 2.1 The Assessor is hereby authorized and directed to make a supplementary assessment of the businesses or professions carried on in the Town of Okotoks, but not included with the business assessment roll for the year, according to the provisions of Bylaw 8-95 and the *Municipal Government Act*, but the assessment must be pro-rated to reflect only the number of months during which the business or profession is in operation.
- 2.2 The Assessor of the Town of Okotoks shall provide for the preparation and maintenance of a supplementary business assessment roll.
- 2.3 The supplementary business tax payable shall be calculated and levied upon the supplementary assessment so made, at the supplementary business tax rate set by the Council of the Town of Okotoks, in accordance with the provision of the *Municipal Government Act*.
- 2.4 This Bylaw shall be in effect until all monies are collected.

### **3 SEVERABILITY**

- 3.1 It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

This Bylaw shall come into full force and effect upon third and final reading.

READ A FIRST TIME this            day of            , 2018.

READ A SECOND TIME this            day of            , 2018.

READ A THIRD TIME AND PASSED this            day of            , 2018.

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Mayor

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Chief Administrative Officer