



**CITY OF EDMONTON**

**BYLAW 12046**

**CITY ASSESSOR BYLAW**

**(CONSOLIDATED ON FEBRUARY 27, 2018)**

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**CITY ASSESSOR BYLAW**

**Whereas**, pursuant to section 248.2 of the *Municipal Government Act*, S.A 1994, c. M-26.1 Council will appoint a designated office as assessor.

(S2 Bylaw 18288, February 27, 2018)

Edmonton City Council enacts:

**PART I - PURPOSE, DEFINITIONS AND INTERPRETATION**

- PURPOSE** 1 The purpose of this bylaw is to establish the position of City Assessor and to designate powers, duties and functions to that position.
- DEFINITIONS** 2 In this bylaw, unless the context otherwise requires:
- (a) **“City”** means the municipal corporation of The City of Edmonton;
  - 2(a.1) **“City Assessor”** has the same meaning as “municipal assessor” in section 284(1)(n.4) of the *Municipal Government Act*;
  - (b) **“City Manager”** means the chief administrative officer for the City or his designate;
  - (c) **“Council”** means the municipal council of the City;
  - (d) **“Council Committee”** means a Council committee within the meaning of the *Municipal Government Act* that is carrying out the powers, duties and functions delegated to it by Council;
  - (e) **“Mayor”** means the chief elected official of the City;
  - (f) **“Municipal Government Act”** means the *Municipal Government Act*, RSA 2000, c. M-26;
  - (g) **“Standing Committee”** means a standing Council Committee as defined in The Procedures and Committees Bylaw No. 9999.

(S3,4 Bylaw 18288 February 27, 2018)

- REFERENCES** 3 References to any bylaws, statues or other enactments shall be

deemed to include all amendments thereto, all regulations and orders thereunder and any successor bylaws, statutes or enactments.

**PART II - APPOINTMENT AND DELEGATION**

- DESIGNATED OFFICER**            4            The position of designated officer for the purpose of assessment and taxation is established, and the individual appointed to that position will have the title “City Assessor.”
- APPOINTMENT OF CITY ASSESSOR**    5            The City Manager will appoint an individual to the position of City Assessor and establish the terms and conditions of such appointment.
- INDEMNITY**                            6            The City will indemnify the City Assessor, provided that the City Assessor acts in the course and scope of his employment, and acts in good faith to comply with any applicable bylaw, statute or enactment.
- SUBDELEGATION**                    7            The City Assessor is authorized to further delegate, and to authorize further delegations of any powers, duties and functions delegated to the City Assessor by Council under this or any other Bylaw or resolution, to any employee of the City.

**PART III - GENERAL POWERS**

- POWERS OF CITY ASSESSOR**        8            The City Assessor will exercise the powers, duties, and functions as delegated to the City Assessor by this Bylaw, subject to any restrictions or limitations contained in the *Municipal Government Act* or any other statute or enactment.
- OTHER DELEGATIONS**            9            This Bylaw does not limit or restrict any other delegations to the City Assessor by Council, Standing Committee, City Manager or any other employee of the City.

**PART IV - COUNCIL/ADMINISTRATION RELATIONSHIP**

- ACCOUNTABILITY**            10            The City Assessor is accountable to the City Manager for the exercise of all powers, duties and functions delegated to the City Assessor
- 11            The City Assessor may:
  - (a)    appoint an Acting City Assessor to act during absences of the City Assessor;

- (b) establish and implement all policies, procedures, standards and guidelines for all matters within the powers of the City Assessor;
- (c) advise, inform and make recommendations to Council and Council policies, procedures and programs as may be necessary or desirable to carry out powers, duties and functions of the City Assessor; and,
- (d) prepare and submit to Council such reports and recommendations as may be required by Council of its Standing Committees.
- (e) submit requests to the Province of Alberta, or any other external agency, to determine how any designated industrial property within the City of Edmonton has been assessed.
- (f) appeal any assessment relating to a designated industrial property within the City of Edmonton; and
- (g) take any additional actions that are required to challenge any assessment, or complete any task, related to designated industrial properties within the City of Edmonton, including the ability to make any agreement, or resolve any appeal, relating to the valuation of a designated industrial property.

(S5, Bylaw 1828, February 27, 2018)

## **PART V - OTHER RESPONSIBILITIES**

### **ASSESSOR DUTIES**

12

The City Assessor will:

- (a) prepare assessments, assessment rolls and tax rolls;
- (b) issue tax certificates
- (c) decide to which taxable property or business owned by a tax payer a payment is to be applied, where the tax payer does not indicate to which taxable property or business a tax payment is to be applied;
- (d) provide any certificates or make any statutory declarations that are allowed or required under the *Municipal Government Act* or any other enactment or any bylaw,

resolution or agreement, including certifying:

- (i) the date tax notices are sent out;
  - (ii) the assessment roll, the tax roll or any part of the rolls;
  - (iii) an assessment notice or tax notice; and,
- (e) carry out the duties and responsibilities of an assessor under the *Municipal Government Act*.

#### **PART VI - OTHER BYLAWS/RESOLUTIONS**

<b>CONFLICTS</b>	13	The provisions of this Bylaw shall prevail in any case where there is conflict between this Bylaw and any resolution or Bylaw of Council
<b>NUMBER AND GENDER REFERENCES</b>	14	All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person.
<b>EFFECTIVE DATE</b>	15	This bylaw takes effect beginning on the date on which this bylaw is passed and signed.

(NOTE: Consolidation made under Section 69 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 and Bylaw 16620 Section 16, and printed under the City Manager's authority)

Bylaw 12046, passed by Council June 25, 1999

Amendments

Bylaw 18288, February 27, 2018