**Summer Village of Kapasiwin**
**Bylaw No. 281-2025**

A BYLAW OF THE SUMMER VILLAGE OF KAPASIWIN IN THE PROVINCE OF ALBERTA, FOR MATTERS RELATED TO CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF ASSESSMENT SUB-CLASSES.

---

**WHEREAS, PURSUANT TO** Part 2 of the Municipal Government Act, being Chapter M-26 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 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 Summer Village of Kapasiwin deems it proper and expedient to pass such a Bylaw;

**NOW THEREFORE** the Council of the Summer Village of Kapasiwin, 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 Roll, prepared annually for taxation, all Assessment Class Property within the Summer Village of Kapasiwin is hereby divided into the following assessment sub- classes:
   a) Class 1 – Residential:
      (i) Sub-Class – Residential Improved
      (ii) Sub-Class – Residential Vacant
   b) Class 2 – Non-Residential:
      (i) Sub-Class – Other Non-Residential Property

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

**Summer Village of Kapasiwin**
**Bylaw No. 281-2025**

A BYLAW OF THE SUMMER VILLAGE OF KAPASIWIN IN THE PROVINCE OF ALBERTA, FOR MATTERS RELATED TO CLASSIFICATION OF ASSESSMENT AND ESTABLISHMENT OF ASSESSMENT SUB-CLASSES.

---

**THAT** this Bylaw shall come into force and effect on the date of the third and final reading.

Read a first time this 13th day of February 2025.

Read a second time this 13th day of February 2025.

Read a third time this 13th day of February 2025.

Mayor

Chief Administrative Officer