

**VILLAGE OF STIRLING
IN THE PROVINCE OF ALBERTA
Bylaw No. 566-26
RESIDENTIAL ASSESSMENT SUB-CLASSES BYLAW**

A BYLAW TO CREATE RESIDENTIAL ASSESSMENT SUB-CLASSES WITHIN THE TAX ASSESSMENT ROLL.

WHEREAS, pursuant to Sections 297 and 313 of the Municipal Government Act, R.S.A. 2000, c. M-26, City Council may pass a bylaw setting the assessment sub-classes for residential property authorizing the assessor to assign these sub-classes in preparing the assessment and supplementary assessment of property.

AND WHEREAS pursuant to s. 325.1 of the Act, bylaws enacted under section 297 or 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

NOW THEREFORE, THE COUNCIL OF THE CITY OF LETHBRIDGE ENACTS AS FOLLOWS:

PART I -TITLE, PURPOSE AND DEFINITIONS

- 1 (1)** This Bylaw may be cited as the "Residential Assessment and Supplementary Assessment Sub-Class Bylaw"

Purpose

- 2 (1)** The purpose of this Bylaw is to establish assessment sub-classes for residential property in accordance with s. 297(2) of the Act.

Definitions

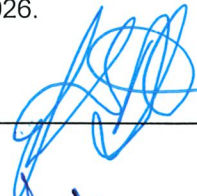
- 3 (1)** In this Bylaw, unless the context otherwise requires:
- (a) "Act" means the Municipal Government Act, R.S.A. 2000, c. M-26;
 - (b) "Assessed Property" means assessed property as defined in Section 284 of the Act;
 - (c) "Assessment Roll" means assessment roll as described in Section 303 of the Act;
 - (d) "Dwelling Unit" means one or more rooms operated or capable of being operated as a residence for a household containing cooking, sleeping and sanitary facilities.
 - (e) "Manufactured Home" means manufactured home as defined in Section 284(1)(m) of the Act;
 - (f) "Manufactured Home Community" means manufactured home community as defined in Section 284(1)(n) of the Act;
 - (g) "Multi-family Residential" means
 - (i) all residential property other than Single Family Residential Property;
 - (ii) boarding houses with more than three sleeping rooms;
 - (iii) vacant residential property zoned for the development of four or more dwelling units under the City's Land Use Bylaw; and,
 - (iv) a Manufactured Home Community;

- (h) "Non-Residential Assessment Class Property" means non-residential property as defined in Section 297(4)(b) of the Act;
 - (i) "Residential Assessment Class Property" means residential property as defined in Section 297(4)(c) of the Act;
 - (j) "Single Family Residential Property" means
 - (i) property where the total number of Dwelling Units on the parcel of land, whether contained in a single building or more than one building, does not exceed three Dwelling Units together with any other buildings located on the site that are ancillary to the use of the Dwelling Unit;
 - (ii) a residential unit and associated parking unit, if any, established under the same condominium plan;
 - (iii) a Manufactured Home located on a site in a Manufactured Home Community and any other improvements located on the site owned and occupied by the person occupying the Manufactured Home;
 - (iv) vacant residential property zoned for the development of three Dwelling Units or less under the City's Land Use Bylaw;
 - (v) vacant residential property subdivided under a registered condominium plan and intended for the development of a residential unit and associated parking unit, if any;
 - (k) "Supplementary Assessment" means an assessment made pursuant to Section 314 of the Act;
 - (l) "Supplementary Assessment Roll" means a supplementary assessment roll as defined by Section 315 of the Act.
- 4 (1) For the purposes of Assessment and Supplementary Assessment Rolls prepared for taxation, all Residential Assessment Class Property within the Village of Stirling is hereby divided into the following assessment sub-classes:
- (a) Single Family Residential;
 - (b) Multi-family Residential.
- 5 (1) This Bylaw shall come into force and effect on April 1, 2026.

Read a first time this 1 day of April 2026.

Read a second time this 15 day of April 2026.

Read a third time and passed this 16 day of September 2026.



Scott Barton, Mayor



Scott Donselaar, CAO

