



**TOWN OF GIBBONS  
RESIDENTIAL AND NON-RESIDENTIAL ASSESSMENT SUB-CLASSES BYLAW NO. ALT 7-25**

**A BYLAW TO ESTABLISH THE SUB-CLASSES OF RESIDENTIAL AND NON-RESIDENTIAL ASSESSMENT WITHIN THE TOWN OF GIBBONS.**

**WHEREAS**, the Town Gibbons intends to sub-classify class 1 – residential assessment and class 2 non-residential assessment, as defined in Section 297 of the *Municipal Government Act, R.S.A. 2000, M-26*, into residential assessment and vacant residential assessment and non-residential assessment and vacant non-residential assessment for the 2025 taxation year and beyond; and

**WHEREAS**, Section 297 of the *Municipal Government Act, R.S.A. 2000, M-26*, as amended, permits a Town Council to divide the Class 1 residential assessment and Class 2 non-residential assessment into sub-classes.

**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of the Town of Gibbons, in the Province of Alberta, enacts as follows:

1. BYLAW TITLE

- 1.1 This Bylaw shall be cited as the "Assessment Sub-class Bylaw".

2. DEFINITIONS

- 2.1 **"Assessment"** means assessment role as defined in Section 303 of the MGA.
- 2.2 **"Council"** means the duly elected officers of the Municipality.
- 2.3 **"Municipal Government Act (MGA)"** means the *Municipal Government Act, R.S.A.2000 Chapter M-26* as amended or legislation substituted, therefore.
- 2.4 **"Non-Residential Property"** means property that is generally where the primary use is for business purposes.
- 2.5 **"Non-Residential"** means the assessment classification assigned to assessable class 2 – non-residential property that does not qualify as Vacant Non-Residential.
- 2.6 **"Residential Property"** means property included in the Town of Gibbons residential land use district as defined by the Town of Gibbons Land Use Bylaw.
- 2.7 **"Residential"** means the assessment classification assigned to assessable class 1 – residential property that does not qualify as Vacant Residential.
- 2.8 **"Vacant Non-Residential Property"** means the assessment classification assigned to class 2 – non-residential property that is subdivided by a plan of subdivision registered in a land titles office that contains no permanent structures and that is approved for non-residential purposes.
- 2.9 **"Vacant Residential Property"** means the assessment classification assigned to class 1 – residential property that is subdivided by a plan of subdivision registered in a land titles office that contains no permanent structures and that is approved for Residential purposes.
- 2.10 **"Supplementary Assessment"** means an assessment made pursuant to Section 314 of the MGA.

2.11 **"Supplementary Assessment Roll"** means a supplementary assessment roll as defined by Section 315 of the MGA.

**3. RESIDENTIAL, NON-RESIDENTIAL ASSESSMENT AND SUPPLEMENTARY ASSESSMENT SUB-CLASSES**

3.1 For the purpose of the Assessment and Supplementary Assessment Rolls for the 2025 taxation year, and any future Assessment and Supplementary Assessment Rolls, all Residential and Non-Residential Property within the Town of Gibbons is hereby divided into the following subclasses of assessment.

- 3.1.1 Residential
- 3.1.2 Vacant Residential
- 3.1.3 Non-Residential
- 3.1.4 Vacant Non-Residential

**4. SEVERABILITY**

4.1 If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other sections or parts of this Bylaw shall be deemed to be separate and independent there from and to be enacted as such.

**5. COMING INTO FORCE**

That this Bylaw shall come into full force and effect upon final passing thereof.

READ a first time on this 23<sup>rd</sup> day of July 2025.

[ORIGINAL DOCUMENT HAS BEEN SIGNED]

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Acting Mayor Dale Yushchyshyn

[ORIGINAL DOCUMENT HAS BEEN SIGNED]

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Interim CAO Eric Lowe

READ a second time on this 23<sup>rd</sup> day of July 2025.

[ORIGINAL DOCUMENT HAS BEEN SIGNED]

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Acting Mayor Dale Yushchyshyn

[ORIGINAL DOCUMENT HAS BEEN SIGNED]

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Interim CAO Eric Lowe

READ a third and final time on this 9<sup>th</sup> day of September 2025.

[ORIGINAL DOCUMENT HAS BEEN SIGNED]

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Acting Mayor Dale Yushchyshyn

[ORIGINAL DOCUMENT HAS BEEN SIGNED]

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Interim CAO Eric Lowe