

**TOWN OF OYEN**  
In the Province of Alberta

**BY-LAW No.910-23**

**BEING A BYLAW OF THE TOWN OF OYEN TO DIVIDE THE RESIDENTIAL AND NON-RESIDENTIAL ASSESSMENT CLASSES INTO SUB-CLASSES FOR THE ASSESSMENT AND TAX ROLLS**

**WHEREAS**, pursuant to Section 297 of the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, the Council of the Town of Oyen 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

**Short Title:** This Bylaw may be referred to as the **ASSESSMENT SUB-CLASSES BYLAW** of the Town of Oyen.

**NOW THEREFORE**, the Council of the Town of Oyen in the Province of Alberta, duly assembled, hereby enacts as follows:

**1.** That in this Bylaw, unless the context otherwise requires:

- a) "Act" means the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto,
- b) "Assessed Property" means assessed property as defined in Section 284 of the Act,
- c) "Assessment Roll" means assessment roll as defined in Section 303 of the Act,
- d) "Multi Family Assessment Class Property" includes a property with 2 or more dwelling units.
- e) "Non-Residential Assessment Class Property" means non-residential property as defined in Section 297(4)(b),
- f) "Residential Assessment Class Property" means residential property as defined in Section 297(4)(c) of the Act,
- g) "Single Family Assessment Class Property" any detached building consisting of one dwelling unit that is occupied or intended to be occupied as the home or residence of one family.
- h) "Small Business" means a business that employs less than 50 full-time employees in Canada
- i) "Supplementary Assessment" means an assessment made pursuant to Section 314 of the Act,
- j) "Supplementary Assessment Roll" means a supplementary assessment roll as defined by Section 315 of the Act,
- k) "Vacant" means a parcel of land that has no assessable improvements (as defined in Section 284(1)(j)) on it.

**2.** For the purpose of the Assessment Roll, prepared annually for taxation, all Residential Assessment Class Property, within the Town of Oyen, is hereby divided into the following assessment sub-classes:

- Class 1 - Residential
  - Sub-Class (1) Single Family
  - Sub-Class (2) Multi Family
  - Sub-Class (3) Vacant

3. For the purpose of the Assessment Roll, prepared annually for taxation, all Non-Residential Assessment Class Property, within the Town of Oyen, is hereby divided into the following assessment sub-classes:

Class 2 - Non-Residential

Sub-Class (1) Small Business

Sub-Class (2) Non Residential

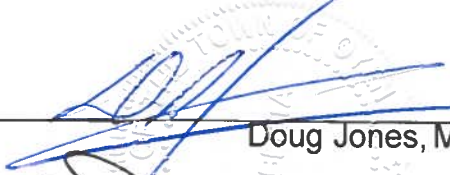
Sub-Class (3) Vacant


4. That this Bylaw shall come into full force and effect on the date of the third reading.

Read a first time this 10th day of October, 2023.

Read a second time this 10th day of October, 2023

Read a third time and duly passed this 10th day of October, 2023.

  
Doug Jones, Mayor

  
Debbie Ross, CAO