

**MUNICIPALITY OF JASPER**  
**BYLAW # 048**

**BEING A BYLAW OF THE MUNICIPALITY OF JASPER IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE DEFERMENT OF THE COLLECTION OF CURRENT ANNUAL TAXES ON QUALIFIED RESIDENTIAL PROPERTY TO THE MAXIMUM AMOUNT THAT THE CURRENT ANNUAL TAX AMOUNT ASSESSED AGAINST THE QUALIFIED RESIDENTIAL PROPERTY EXCEEDS THE 1995 TAX AMOUNT ASSESSED AGAINST THAT PROPERTY**

**WHEREAS** Section 347(1)c of the Municipal Government Act (Alberta) RSO 2000, Chapter M-26 as amended provides that if Council considers it equitable to do so it may defer the collection of a Tax with respect to a class of taxable property, with or without conditions;

**AND WHEREAS** prior to the incorporation of the Municipality of Jasper, the Jasper Improvement District Council established such provisions by its Order #31;

**NOW THEREFORE**, the Council of the Municipality of Jasper in the Province of Alberta, duly assembled, enacts:

**1. CITATION**

- 1.1 This Bylaw may be cited as the “Jasper Deferral of Tax Collection Bylaw”.
- 1.2 Jasper Improvement District Order #31, an “...*Order to provide for the deferment of the collection of the current annual taxes on qualified residential property...*” is hereby rescinded.

**2. DEFINITIONS**

2.1 In this Bylaw:

- 2.1.1 “*Council*” shall mean the Council of the Municipality of Jasper;
- 2.1.2 “*Current Taxation Year*” shall mean the year in which the property Tax for which deferment of collection is sought was assessed against the Qualified Residential Property;
- 2.1.3 “*Leaseholder*” shall mean a grantee or Person or other legal entity hold a valid lease or licence of occupation with the federal Crown for the use or occupation of land in Jasper National park, and shall mean Canadian National Railway in respect of lots or land parcels held by Canadian National Railway, and shall mean Jasper National Park of Canada in respect of lots or parcels held by the Crown.
- 2.1.4 “*Municipal Manager*” shall mean the individual duly appointed to that position for the Municipality of Jasper at any given time and includes any person authorized to act for and in the name of that individual;
- 2.1.5 “*Municipality*” and “Municipality of Jasper” shall mean the Municipality of Jasper in Jasper National Park of Canada as described in the Agreement for the Establishment of Local Government in Jasper, June 13<sup>th</sup>, 2001;
- 2.1.6 “*Person*” shall mean an individual, society, partnership or corporation;
- 2.1.7 “*Qualified Residential Property*” shall mean residential property in the Town of Jasper which is zoned R1 or R2 in the Jasper Community Plan 2001 as amended and which is owned by a Qualified Taxpayer;
- 2.1.8 “*Qualified Taxpayer*” shall mean a person who:

- 2.1.8.1 is not less than 65 (Sixty-Five) years of age as of January 1<sup>st</sup> of the Current Taxation Year;
- 2.1.8.2 is the Leaseholder of residential property located within the Town of Jasper as of January 1<sup>st</sup> of the Current Taxation Year and who owns 50% or greater interest in the Residential Property as evidenced by the Certificate of Title to that Property; and
- 2.1.8.3 occupies the residential property as his principal residence at of January 1<sup>st</sup> of the Current Taxation Year;
- 2.1.9 “Tax” and “Taxes” shall mean all property Taxes, and any other Taxes lawfully imposed by Council pursuant to the Municipal Government Act (Alberta) or any other statutes of the Province of Alberta;
- 2.1.10 “Taxpayer” shall mean the owner of the property being taxed, the business being taxed and, where Taxes are paid by another on behalf of the owner or the business, the person who actually pays the Taxes;
- 2.1.11 “Town of Jasper” shall mean the Town of Jasper as defined in the Agreement for the Establishment of Local Government in Jasper dated June 13<sup>th</sup>, 2001;
- 2.1.12 Words importing the masculine gender only include the feminine gender whenever the context so requires and vice versa; and
- 2.1.13 Words importing the masculine gender only include the feminine gender whenever the context so requires and vice versa; and
- 2.1.14 Words importing the singular shall include the plural whenever the context so requires and vice versa.

### **3. DEFERRAL OF TAXES**

- 3.1 Not later than December 31 of each year, the Municipality of Jasper Council may, by normal resolution of Council, defer the collection of a portion of the current annual Taxes assessed against Qualified Residential Properties in that Current Taxation Year.
- 3.2 The maximum amount of the current annual Tax assessment which may be deferred in respect of a particular Qualified Residential Property in any Current Taxation Year is the amount by which the current annual Tax assessment exceeds the Tax amount assessed against that property for the taxation year ending December 31, 1995.
- 3.3 All Qualified Taxpayers seeking a deferment of Taxes in respect of a Qualified Residential Property shall not later than July 31 of the Current Taxation Year for which a deferral is sought submit to the Municipal Manager a signed application for such deferral in the form attached as Schedule ‘A’ hereto and shall provide for the Municipal Manager’s review the current Certificate of Title for such property.

### **4. REPAYMENT AND INTEREST**

- 4.1 All deferred Tax amounts and interest charges applied to those amounts shall be recoverable as a debt owing to the Municipality of Jasper which shall take priority for repayment over every other Person except the Crown and shall form a special lien on the Qualified Residential Property in accordance with Section 348 of the *Municipal Government Act* (Alberta) RSO 2000, Chapter M-26 as amended.
- 4.2 All deferred Tax amounts and interest charges applied to those amounts shall be due and payable to the Municipality of Jasper upon the sale or assignment of the Qualified Residential Property in respect of which such deferments were granted.

- 4.3 The annual rate of interest to be charged on a deferred Tax amount shall be the higher amount of the borrowing rate as established by the Alberta Municipal Finance Corporation as at December 31 of the Current Taxation Year or the average rate of return on investment earned by the Municipality of Jasper in the Current Taxation Year.
- 4.4 Effective December 31 of each year, all Tax amounts deferred pursuant to this bylaw during or before each Current Taxation Year and all interest amounts associated with such deferrals, shall be subject to the annual rate of interest established pursuant to Section 4.3 herein.
- 4.5 On the date of final passage of this Bylaw, all Tax amounts deferred pursuant to Jasper Improvement District Order #31, and all interest amounts associated with such deferrals, become subject to the provisions herein.

**5. NOTICE**

- 5.1 Any notice provided for in this Bylaw shall be in writing.

**6. SEVERANCE**

- 6.1 If any provision herein is adjudged by a Court of competent jurisdiction to be invalid for any reason, then that provision shall be severed from the remainder of this Bylaw and all other provisions of this Bylaw shall remain valid and enforceable.

**7. COMING INTO EFFECT**

- 7.1 This Bylaw shall come into force and effect on the final day of passing thereof.
- 7.2 If any provision herein is adjudged to be repugnant to any federal regulation or legislation, this Bylaw shall continue in full force and effect but any such repugnant provision shall be of no force or effect until such time as the repugnancy is removed by repeal or amendment of the federal legislation or regulation.

**GIVEN FIRST READING THIS 6<sup>th</sup> DAY OF APRIL A.D., 2004**

**GIVEN SECOND READING THIS 20<sup>th</sup> DAY OF APRIL A.D., 2004**

**GIVEN THIRD AND FINAL READING THIS 4<sup>th</sup> DAY OF MAY A.D., 2004**

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Mayor

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Municipal Manager

Schedule A  
**APPLICATION FORM FOR DEFERRAL OF TAXES**

Name of Property Owner: \_\_\_\_\_

Postal Address: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Social Insurance Number: \_\_\_\_\_

Tax Roll Number: \_\_\_\_\_

Legal Description: Block \_\_\_\_\_ Lot \_\_\_\_\_ Plan \_\_\_\_\_

Taxes levied in \_\_\_\_\_ (current year): \$ \_\_\_\_\_

Less taxes levied in \_\_\_\_\_ (previous year): \$ \_\_\_\_\_

Calculation of amount to be deferred: \$ \_\_\_\_\_

**I, the undersigned, declare that:**

1. I am the owner/occupant of a **Qualified Residential Property**;
2. I am a **Qualified Taxpayer** as defined in the Municipality of Jasper Bylaw #048, Jasper Deferral of Tax Collection Bylaw;
3. I agree that, upon the sale of the property, all taxes will be paid in accordance with the Municipality of Jasper Bylaw #048, Jasper Deferral of Tax Collection Bylaw;
4. I agree to pay the accrued interest as defined under Section 4 of the Municipality of Jasper Bylaw #048, Jasper Deferral of Tax Collection Bylaw;

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature of Property Owner

\_\_\_\_\_  
Date

Definitions and eligibility requirements:

1. **Current Taxation Year** shall mean the year in which the property Tax for which deferment of collection is sought was assessed against the Qualified Residential Property;
2. **Qualified Residential Property** shall mean residential property in the Town of Jasper which is zoned R1 or R2 in the Jasper Community Plan 2001 as amended and which is owned by a Qualified Taxpayer;
3. **Qualified Taxpayer** shall mean a person who:
  - 3.1 is not less than 65 (Sixty-Five) years of age as of January 1<sup>st</sup> of the Current Taxation Year;
  - 3.2 is the Leaseholder of residential property located within the Town of Jasper as of January 1<sup>st</sup> of the Current Taxation Year and who owns 50% or greater interest in the Residential Property as evidenced by the Certificate of Title to that Property; and
  - 3.3 occupies the residential property as his principal residence at of January 1<sup>st</sup> of the Current Taxation Year;

To be eligible to apply for deferment of taxes, applicants must qualify under the above eligibility requirements.

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*This personal information is being collected under the authority of the Jasper Deferral of Tax Collection Bylaw for the purpose of deferring the collection of taxes. It is protected under the privacy provisions of the Freedom of Information and Protection of Privacy Act. If you have any questions about the collection please contact the Finance and Administration Department at 852-6511.*