

**MUNICIPALITY OF JASPER
 BYLAW #261**

BEING A BYLAW OF THE MUNICIPALITY OF JASPER IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF JASPER FOR THE 2024 TAXATION YEAR.

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WHEREAS at its meeting of December 19, 2023, the Council of the Municipality of Jasper prepared and adopted detailed estimates of the municipal revenues, expenditures and requisitions required for the year 2024;

AND WHEREAS the estimated expenditures, requisitions, services and surplus set out in the operating budget for the Municipality of Jasper for 2024 total \$29,059,376.

AND WHEREAS the 2024 estimated municipal revenues and transfers from all sources other than taxation are estimated at \$17,769,614 and the balance of \$11,289,762 to be raised by general municipal taxation.

	2024 Municipal Requisition	Prior Year (Over)/Under-levy	Total
Residential	\$2,837,794	(\$56,153)	\$2,781,641
Non-Residential	\$8,451,967	(\$150,911)	\$8,301,056
Total	\$11,289,762	(\$207,064)	\$11,082,697

AND WHEREAS the 2024 Alberta School Foundation requisition is \$5,768,534 be collected as follows:

	2024 ASFF Requisition	Prior Year (Over)/Under-levy	Total
Residential	\$2,897,656	(\$12,192)	\$2,885,464
Non-Residential	\$2,870,879	(\$8,582)	\$2,862,297
Total	\$5,768,534	(\$20,774)	\$5,747,760

AND WHEREAS the Council of the Municipality of Jasper has received a requisition in 2024 in the amount of \$1,015,830 from the Evergreens Foundation to be collected as follows:

	2024 Evergreen Requisition	Prior Year (Over)/Under-levy	Total
Operating	\$431,688	(\$4,449)	\$427,239
Capital	\$584,141	\$0	\$584,141
Total	\$1,015,830	(\$4,449)	\$1,011,381

AND WHEREAS for the purposes of collecting the portion of the requisition defined in section 326(1)(a)(vi) of the *Municipal Government Act* (RSA 2000, cM-26) and amendments thereto, the Chief Administrative Officer is hereby authorized to impose the tax rate set by the Minister in accordance with section 359.3 of the Act on the assessed value of all taxable Designated Industrial Property (DIP) shown on the 2023 assessment roll of the Municipality of Jasper for 2024 total \$5,240.67 (after prior year over levy applied).

AND WHEREAS the Council of the Municipality of Jasper is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and requisitions;

AND WHEREAS the Council of the Municipality of Jasper is required each year to levy on the assessed value of all property, tax rates sufficient to meet the Alberta School Foundation (ASFF) requisition;

AND WHEREAS the Council of the Municipality of Jasper is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property subject to the *Municipal Government Act* (RSA 2000, cM-26) and amendments thereto;

AND WHEREAS the assessed value of all property in the Municipality of Jasper as shown on the current assessment roll is:

Assessment for	Education	Municipal	Evergreens	DIP
Residential	\$1,108,263,560	\$1,116,677,580	\$1,108,263,560	
Residential Lake Edith	\$79,919,000	\$79,919,000	\$79,919,000	
Non-Residential	\$836,337,150	\$838,956,680	\$851,410,100	
Electric Power Generation Machinery & Equipment GIL – Parklands		\$17,968,940		
DIP Assessment Requisition Properties				\$73,380,290
Total	\$2,024,519,710	\$2,053,522,200	\$2,039,592,660	\$73,380,290

NOW THEREFORE be it resolved that 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 Municipality of Jasper Bylaw #261 the “Jasper Taxation Rates Bylaw 2024”.
- 1.2 The Municipality of Jasper Bylaw #253 the “Jasper Taxation Rates Bylaw 2023” is hereby repealed.

2. DEFINITIONS

2.1 In this Bylaw:

- 2.1.1 "Chief Administrative Officer" 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;
- 2.1.2 "Council" shall mean the Council of the Municipality of Jasper;
- 2.1.3 "Municipality" and "Municipality of Jasper" shall mean the Municipality of Jasper in Jasper National Park in the Province of Alberta;
- 2.1.4 "Rural Properties" shall mean those properties located outside the boundaries of the Town of Jasper but inside the boundaries of the Municipality of Jasper as defined in the Agreement for the Establishment of Local Government in Jasper dated June 13th, 2001; and
- 2.1.5 "Urban Properties" shall mean those properties located within the Town of Jasper as defined in the Agreement for the Establishment of Local Government in Jasper dated June 13th, 2001.

3. TAXATION RATES

- 3.1 The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property shown on the assessment roll of the Municipality of Jasper:

	Urban	Rural
Residential		
Evergreens	0.000496	0.000496
Education	0.002428	0.002428
Municipal	0.002548	0.000894
	0.005472	0.003818
Lake Edith		
Evergreens	-	0.000496
Education	-	0.002428
Municipal	-	0.000521
		0.003446
Non-Residential		
Evergreens	0.000496	0.000496
Education	0.003422	0.003422
Municipal	0.012741	0.004468
	0.016659	0.008386
M&E Electrical Residual PILT		
Evergreens	0.000496	0.000496
Education (Exempt)	-	-
Municipal	0.012741	0.004468
	0.013236	0.004964
DIP Assessment Requisition on DIP Properties		
DIP Requisition Applied to DIP Properties	-	0.000071
	-	0.000071

4. SEVERANCE

If any section in this bylaw is found to be invalid by a court of competent jurisdiction, it shall be severed from the remainder of the bylaw and shall not invalidate the whole bylaw.

COMING INTO EFFECT

This Bylaw shall come into force and effect on the final day of passing thereof.

GIVEN FIRST READING THIS 21st DAY OF MAY, 2024.

GIVEN SECOND READING THIS 21st DAY OF MAY, 2024.

GIVEN THIRD AND FINAL READING THIS 4th DAY OF JUNE, 2024.

 Mayor

 Chief Administrative Officer