

MUNICIPALITY OF JASPER
BYLAW #273

BEING A BYLAW OF THE SPECIALIZED MUNICIPALITY OF JASPER IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENT OF IMPROVEMENTS FOR THE TAXATION YEAR 2026.

WHEREAS pursuant to the provisions of the *Municipal Government Act* (RSA 2000, cM-26), a municipality may adopt a bylaw authorizing supplementary assessments to be prepared for the purpose of imposing a tax in the same year;

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

1. Citation

- 1.1 This Bylaw may be cited as the “Supplementary Assessment of Improvements Bylaw 2026”.
- 1.2 The Specialized Municipality of Jasper Bylaw #264 “Supplementary Assessment of Improvements Bylaw 2025” is hereby repealed.

2. Definitions

- 2.1 In this Bylaw:
 - 2.1.1 “*Council*” means the Council of the Specialized Municipality of Jasper;
 - 2.1.2 “*Municipality*” means the Specialized Municipality of Jasper in Jasper National Park in the Province of Alberta;

3. Supplementary Assessment

- 3.1 Council hereby directs the assessor for the Municipality to prepare supplementary assessments for improvements in the Municipality if such improvements:
 - 3.1.1 are completed in the year in which they are to be taxed;
 - 3.1.2 are occupied during all or any part of the year in which they are to be taxed; or
 - 3.1.3 are moved into the Municipality during the year in which they are to be taxed and will not be taxed in that year by another municipality.
- 3.2 The Municipality shall prepare and maintain a supplementary assessment roll within the times and in the manner set out in the *Municipal Government Act* (RSA 2000, cM-26).

4. Severance

- 4.1 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.

5. Coming into Force

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

READ a first time this 6th day of January 2026

READ a second time this 6th day of January 2026

READ a third time and finally passed this 20th day of January 2026

Mayor

Chief Administrative Officer