

BYLAW 011-2024

A BYLAW OF THE TOWN OF ATHABASCA, IN THE PROVINCE OF ALBERTA, TO TAX THE MUNICIPAL PORTION OF THE AFFORDABLE HOUSING PROPERTY 1468889 ALBERTA LTD (ASPEN HEIGHTS).


- WHEREAS** Section 363 of the Municipal Government Act, R.S.A. 2000, c. M-26 provides tax exemptions for affordable housing accommodations as defined by the Affordable Housing Act (AHA); and
- WHEREAS** Section 363(3) of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, permits a Council by bylaw make any property subject to taxation to any extent the council considers appropriate.
- WHEREAS** the Council of the Town of Athabasca considers it necessary to tax this property for the municipal portion of property taxes so as not to put the tax burden on the citizens of the Town.
- NOW THEREFORE** the Council of the Town of Athabasca, duly assembled, hereby enacts as follows:


SHORT TITLE

1. This Bylaw will be cited as the "Affordable Housing Tax Bylaw".

DEFINITIONS AND INTERPRETATION

2. In this Bylaw:
 - I. **Act** means the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended.
 - II. **Applicant** means the assessed person as defined under MGA s. 284(1) or an authorized agent acting for the assessed person who applies for an exemption under this bylaw.
 - III. **Affordable Housing Accommodation** defined as a housing accommodation designated by the Minister as an affordable housing accommodation.
 - IV. **Chief Administrative Officer (CAO)** means the person appointed by Town Council as its Chief Administrative Officer or that person's designate.
 - V. **Council** means the Mayor and Councillors of the Town of Athabasca for the time being elected.
 - VI. **Exemption** means the portion of property taxes on affordable housing accommodation that is not subject to municipal property taxes.
 - VII. **Town** means the Town of Athabasca, its employees, or its duly authorized representatives.


CAO


Deputy
Mayor

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CRITERIA

3. To be eligible for tax, the following eligibility criteria must be met:
- 3.1) Only the portion of the tax that is municipal taxes will be taxed.
 - 3.2) Tax for the education requisition and seniors lodge remain the responsibility of the municipality for the 2025 tax year.
 - 3.3) Tax exemptions are only applicable to the municipal portion of taxes. Requisitioned taxes, such as the Provincial School and Senior Lodge, are not exempt from a reduction.

APPEAL PROCESS

4. 4.1) An applicant may appeal a Bylaw to Council.
- 4.2) An appeal must be submitted to Council in writing within sixty (60) days of the Bylaw being passed.
- 4.3) After considering the appeal, Council may:
- a) Rescind the Bylaw to provide a tax exemption as requested by the applicant; or
 - b) Uphold the Bylaw as passed.
- 4.4) The decision of Council shall be final.

SEVERABILITY

If a portion of the bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the bylaw remains valid and effective.

THIS BYLAW SHALL TAKE FULL FORCE AND EFFECT UPON DATE OF FINAL READING.


READ FOR A FIRST TIME THIS 3RD DAY OF DECEMBER, A.D. 2024.




DEPUTY MAYOR



CHIEF ADMINISTRATIVE OFFICER




CAO



Deputy
Mayor

BYLAW 011-2024

READ FOR A SECOND TIME THIS 17TH DAY OF DECEMBER, A.D. 2024.




DEPUTY MAYOR



CHIEF ADMINISTRATIVE OFFICER

READ FOR A THIRD TIME THIS 17TH DAY OF DECEMBER, A.D. 2024.



DEPUTY MAYOR



CHIEF ADMINISTRATIVE OFFICER



CAO



Deputy
Mayor