



## BYLAW 2013-01

### **A BYLAW OF THE TOWN OF CANMORE, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE DIVISION OF CLASS 1 PROPERTY INTO SUBCLASSES FOR PROPERTY ASSESSMENT PURPOSES.**

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The Council of the Town of Canmore, in the Province of Alberta, enacts as follows:

#### **1: TITLE**

1.1. This bylaw shall be known as the “Division of Class 1 Property Bylaw.”

#### **2: INTERPRETATION**

2.1. In this bylaw:

- a) “current taxation year” means the year in which the current annual taxes are assessed against property;
- b) “residential vacant serviced land” means a parcel of land:
  - i) that is subdivided by a plan of subdivision registered in a land titles office,
  - ii) that contains no permanent structures,
  - iii) that is approved for residential purposes and has access to municipal services, and
  - iv) where the current owner is not the owner at the time of the original subdivision of record and the existing subdivision plan was registered three years prior to the beginning of the current taxation year;
- c) “tourist home” means a dwelling unit approved as a tourist home in accordance with the Town of Canmore Land Use Bylaw and its amendments.

#### **3: SUBDIVISION OF CLASS 1 PROPERTY**

3.1. Class 1 property in the Town of Canmore is divided into the following subclasses for property assessment purposes:

- a) residential,
- b) tourist home,
- c) tourist home – personal use, and
- d) residential vacant serviced land.

Bylaw approved by: \_\_\_\_\_

**4: TOURIST HOME – PERSONAL USE SUBCLASS**

4.1. A tourist home property shall be placed in the tourist home – personal use subclass for the current taxation year if all owners registered on title sign a statutory declaration, in a form approved by the chief administrative officer, declaring that the property will be used only for personal purposes and will not be advertised or operated for short-term or long-term rental during the current taxation year in accordance with the following deadlines:

- a) In the year 2013, on or before September 30; and
- b) In years subsequent to 2013, on or before January 31.

4.2. For the year 2013, the municipal tax rate for the tourist home- personal use subclass shall be the same as the municipal tax rate for the residential subclass.

4.3. A person shall not make any false or misleading statement or provide any false or misleading information on a statutory declaration signed in accordance with this bylaw.

4.4. If any condition of the statutory declaration signed in accordance with this bylaw is contravened, or if a false or misleading statement or false or misleading information was provided on the statutory declaration by the person registered on title, the said person:

- a) will be liable to pay the tax rate approved for the operating residential tourist home subclass for the current taxation year; and
- b) will be guilty of an offence and shall be liable for a minimum specified penalty of \$10,000.00.

**5: ENACTMENT/TRANSITION**

5.1. If any clause in this bylaw is found to be invalid, it shall be severed from the remainder of the bylaw and shall not invalidate the whole bylaw.

5.2. Bylaw 20-2007 is repealed.

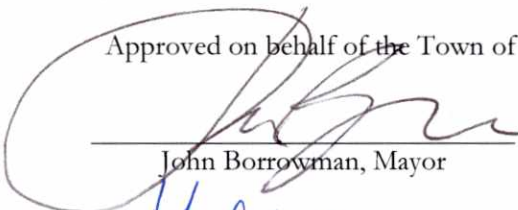
5.3. This bylaw comes into force on the date it is passed.

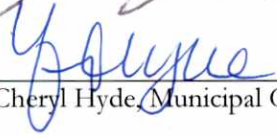
FIRST READING: June 4, 2013

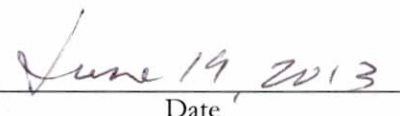
SECOND READING: June 4, 2013

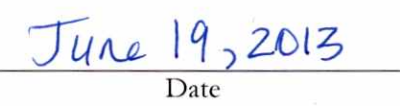
THIRD READING: June 18, 2013

Approved on behalf of the Town of Canmore:

  
 \_\_\_\_\_  
 John Borrowman, Mayor

  
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 Cheryl Hyde, Municipal Clerk

  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Date

Bylaw approved by: \_\_\_\_\_