

**BYLAW 2024-19**

**Office Consolidation current as of November 20, 2024**

**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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WHEREAS pursuant to section 7 of the Alberta Municipal Government Act, Council may pass bylaws for municipal purposes respecting the creation of offences and imposing a fine not exceeding \$10,000 in respect of those offences;

WHEREAS pursuant to section 8 of the Alberta Municipal Government Act, Council may pass bylaws for municipal purposes respecting any development, activity, industry, business, or thing in different ways, divide each of them into classes and deal with each class in different ways;

WHEREAS pursuant to section 297 of the Alberta Municipal Government Act, Council is authorized to divide class 1 residential properties into subclasses on any basis it considers appropriate, and

WHEREAS the Town of Canmore desires to create a residential subclass that differentiates primary residences from other residential properties,

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

**TITLE**

- 1 This bylaw shall be known as “Division of Class 1 Property Bylaw 2024-19.”

**INTERPRETATION**

- 2 In this bylaw:
  - a) “Agent” means a person or company authorized to act on behalf of a Residential property owner in the Town of Canmore;
  - b) “Apartment Building” means a single building comprised of three or more Dwelling Units under one legal parcel and tax roll;
  - c) “Current Taxation Year” means the calendar year in which the current annual taxes are assessed against property;
  - d) “Dwelling Unit” means a self-contained room or suite of rooms not available for public use, which normally provide sleeping, washing, sanitary and kitchen facilities, and which is intended for Residential use, as opposed to vacation use; it is characterized as a place in which a person or persons may reside as their primary or secondary residence;
  - e) “Employee Housing” is a Dwelling Unit which meets the definition of Employee Housing under the Land Use Bylaw as amended;

- f) “Farmland” has the same meaning as defined under section 297 of the Alberta Municipal Government Act;
- g) “Machinery and Equipment” has the same meaning as defined under section 297 of the Alberta Municipal Government Act;
- h) “Non-Residential” has the same meaning as defined under section 297 of the Alberta Municipal Government Act;
- i) “Previous Taxation Year” means the calendar year immediately prior to the Current Taxation Year in which the annual taxes were assessed against property;
- j) “Primary Residence” means the usual place where a person is ordinarily resident, conducts their daily affairs for a period of at least 183 cumulative days in a calendar year, of which at least 60 of those days were continuous, and does not otherwise meet the definition of a Tourist Home. A person may only have one Primary Residence, but a Residential property may be the Primary Residence of more than one person. Some indicia of a Primary Residence include:
  - i) the physical address shown on the person’s driver’s licence or motor vehicle operator’s licence issued by or on behalf of the Government of Alberta or an identification card issued by or on behalf of the Government of Alberta,
  - ii) the physical address to which the person’s income tax correspondence is addressed and delivered,
  - iii) the physical address to which most of the person’s mail is addressed and delivered;
- k) “Residential” means a property or the portion of a property that is not classified by the municipal assessor as Primary Residential, Tourist Home, Residential Vacant Serviced Land, Residential Vacant Unserviced Land, Farmland, Machinery and Equipment, or Non-Residential;
- l) “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, and
  - iii) that is approved for Residential purposes and has access to municipal services;
- l.1) “Residential Vacant Unserviced 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, and

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- iii) that is approved for Residential purposes and does not have access to municipal services;  
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- b) “Tourist Home” means a Dwelling Unit which meets the definition of a Tourist Home under the Land Use Bylaw as amended.

**SUBDIVISION OF CLASS 1 PROPERTY**

3 Class 1 property is divided into the following subclasses for property assessment purposes:

- a) Residential,
- b) Tourist Home,
- c) Primary Residential,
- d) Residential Vacant Serviced Land, and
- d.1) Residential Vacant Unserviced Land.

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**PRIMARY RESIDENTIAL**

4 A Residential property shall be placed in the Primary Residential subclass for the Current Taxation Year if:

- a) the property contains one or more Dwelling Units and at least one owner registered on title, or their Agent attests by December 31 of the Previous Taxation Year, in a form approved by the chief administrative officer, declaring that during the Previous Taxation Year, at least one Dwelling Unit on the property was occupied as the Primary Residence of a registered owner of that property or another occupant who was leasing that Dwelling Unit,
- b) the property was an Apartment Building in the Previous Taxation Year,
- c) the property was an Employee Housing unit in the Previous Taxation Year,
- d) the property was a separately titled Residential parking stall in the Previous Taxation Year, or
- e) the property was a separately titled Residential storage unit in the Previous Taxation Year.

5 A Residential property that contains one or more Dwelling Units, that is not an Apartment Building nor Employee Housing, but does not have a Dwelling Unit that was occupied as a Primary Residence in the Previous Taxation Year, may be placed in the Primary Residential subclass for the Current Taxation Year if at least one owner registered on title or their Agent attests by December 31 of the Previous Taxation Year, in a form approved by the chief administrative officer, declaring that during the Previous Taxation Year and the chief administrative officer is satisfied that this is the result of one or more of the following:

- a) the owner was residing in a hospital, long term or supportive care facility in the Previous Taxation Year, and that resident had occupied a Dwelling Unit on the property as a Primary Residence immediately before moving to the hospital, long term, or supportive care facility;
  - b) the owner died at some point in the previous two taxation years and that owner had occupied a Dwelling Unit on the property as a Primary Residence immediately prior to their death;
  - c) the property was newly constructed in the Previous Taxation Year, occupation and normal use of the property as a Primary Residence was not possible, and the property will be used as a Primary Residence once construction is complete;
  - c.1) the property was newly constructed or under construction in the Previous Taxation Year, the property is owned by the builder or developer who constructed it, and the builder is either marketing the property for sale as of December 31 of the Previous Taxation Year or will market the property for sale once construction is complete;
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- d) a Dwelling Unit on the property experienced a catastrophic event in the Previous Taxation Year, occupation and normal use of that Dwelling Unit as a Primary Residence was prevented, and that Dwelling Unit was occupied as a Primary Residence immediately before the catastrophic event prevented further occupation;
  - e) a Dwelling Unit on the property was undergoing repairs or renovations in the Previous Taxation Year and
    - i) occupation and normal use of the Dwelling Unit as a Primary Residence was prevented by the repairs,
    - ii) all requisite permits are issued,
    - iii) the municipality is of the opinion the repairs are being carried out without delay, and
    - iv) the Dwelling Unit was occupied as a Primary Residence immediately before the repairs or renovations began;
  - f) a written order was in force in the Previous Taxation Year which prohibited occupancy of a Dwelling Unit on the property as a Primary Residence, and that Dwelling Unit was occupied as a Primary Residence immediately before the written order was issued;
  - g) one hundred per cent legal ownership of the property was transferred to an arm's length transferee in the Previous Taxation Year, the transfer is registered or is in the process of being registered with the Land Title Office, and the purchaser or a tenant immediately occupied the Dwelling Unit with the intention that it be their Primary Residence.

- 6 A person shall not make any false or misleading statement or provide any false or misleading information on a declaration submitted in accordance with this bylaw.
- 7 If a person, either themselves or through their Agent, makes a false or misleading statement to the Town to qualify a property for inclusion in the Primary Residential subclass, that person shall be guilty of an offence and is liable for a fine up to a maximum of \$10,000.00.
- 8 The chief administrative officer may conduct an inspection to ensure compliance with any declaration submitted to qualify for taxation under the Primary Residential subclass at any time and for a period of up to three years after property declaration was made or was required to be made, whichever is later.
- 9 If the chief administrative officer subsequently determines that a property fails to meet the criteria to be included in the Primary Residential subclass for a taxation year, the assessed person of that property shall be retroactively liable to pay taxes for that property at the mill rate approved for the Residential subclass for that taxation year, plus any applicable penalties under the Town's Tax Rate Penalty Bylaw.

#### **ENACTMENT/TRANSITION**

- 10 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.
- 11 Bylaw 01-2013 is repealed.
- 12 This bylaw comes into force on the date it is passed.

FIRST READING: August 20, 2024

SECOND READING: August 20, 2024

THIRD READING: August 20, 2024

#### **OFFICE CONSOLIDATION**

This document is a consolidation of a bylaw with one or more amending bylaws. Anyone making use of this consolidation is reminded that it has no legislative sanction. Amendments have been included for convenience of reference only. The approved bylaws should be consulted for all purposes of interpreting and applying the law.

Bylaws included in this consolidation:

- 2024-19 Division of Class 1 Property Bylaw
- 2024-31 Division of Class 1 Property Bylaw Amendment – Subclass Addition
- 2024-33 Division of Class 1 Property Bylaw Amendment – Primary Subclass Qualification