Clerk's Stamp:

COURT FILE NUMBER:	2501 01001
COURT OF KING'S BENCH OF ALBERTA	
JUDICIAL CENTRE	Calgary
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RESPONDENT	TOWN OF CANMORE
DOCUMENT	**SUBMISSIONS OF THE APPLICANTS FOR SPECIAL CHAMBERS APPLICATION APRIL 15, 2025**

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I. INTRODUCTION

1. The Town of Canmore has passed a property sub-class bylaw contrary to its delegated authority under the *Municipal Government Act*, RSA 2000, c.M-26 (the"MGA"). Town of Canmore Bylaw 2024-19 will result in the imposition of significant amounts of incremental property tax based not on the characteristics of the property, but on the characteristics of the owner.

> [11] Municipalities do not have direct powers under the Constitution. They possess only those powers that provincial legislatures delegate to them. This means that they must act within the legislative constraints the province has imposed on them. If they do not, their decisions or bylaws may be set aside on judicial review.[1]

2. The MGA grants no express power to create a sub-class bylaw based on the characteristics of the owner, and no such power can reasonably be implied.

> As this Court noted in *Sedgewick v Edmonton Real Estate Board Co-Operative Listing Bureau Limited (Realtors Association of Edmonton)*, 2022 ABCA 264 at para 75: "If the Legislature wanted to create such a broad avenue bypass in such cases, it would have said so. As has been observed in American cases, the Legislature does not hide elephants in mouseholes". . . .[2]

3. In reviewing the *vires* of Bylaw 2024-19, the language of the MGA remains the anchor of the interpretive exercise. In the MGA, "property" refers to the land or improvements on the land. There is no reference to the owner, or characteristics of the owner within the definition of "property".

4. The Legislature has directed that sub-classes of property can only be created based on distinctions in the nature of the property itself. It did not contemplate granting municipalities the power to create a sub-class bylaw on the basis of characteristics of the owner.

5. The absence of statutory authorization to discriminate based on characteristics of owners under the MGA is in contrast to the express statutory authorizations in British Columbia and Ontario, where provincial legislation has specifically authorized vacancy

[1] *Catalyst Paper Corp. v. North Cowichan (District),* 2012 SCC 2 (CanLII), [2012] 1 SCR 5, at para 11.
[2] *Canadian Natural Resources Limited v Fishing Lake Metis Settlement*, 2024 ABCA 131 at para 70.

taxes, which enable municipalities to pass bylaws taxing owners based on their residency. The actions of municipalities in British Columbia and Ontario are not a legal justification for the actions of the Town of Canmore (the "Town").

6. In passing Bylaw 2024-19 Town Council acted outside the scope of the authority granted to it under s. 297(2), and Bylaw 2024-19 is not a reasonable exercise of municipal authority. The Town purported to establish a sub-class based, not on the characteristics of the property, but on the characteristics of the owner. Bylaw 2024-19 has a retroactive effect and is unclear. Moreover, Bylaw 2024-19 improperly delegates powers which should be exercised by the Town's assessor to its chief administrative officer.

7. The Applicants ask this Court to quash Bylaw 2024-19.

II. STATUTORY SCHEME OF THE MUNICIPAL GOVERNMENT ACT

8. This case is at the intersection of the assessment and taxation regimes in Alberta. Although inextricably linked, these two regimes are legislatively different, with the legal authority for each set out in two Parts of the MGA: *Part 9 Assessment of Property* and *Part 10 Taxation*.

9. Before discussing the facts, it is necessary to understand the statutory scheme to provide the context for the arguments that follow.

10. The relationship between the assessment and taxation regimes is set out in the below table:

Assessment ($ value of property) Based on the characteristics and physical condition of the property on December 31 of the year prior s. 289	Multiplied by	Tax Rate for applicable Assessment Class s. 354(2)	**= Taxes payable** s. 356
Assessment Class Residential Sub-class possible Non-Residential (Sub-classes prescribed by MGA): Vacant non-residential Small business property Other non-residential property Farm Land Machinery & Equipment s. 297			

Part 9 Assessment of Property

11. The MGA authorizes the "assessment" of "property".

12. Both "assessment" and "property" are defined terms under the MGA. "Assessment" means "a value of property determined in accordance with this Part [9] and the regulations."[3] Assessment can be generally described as the assignation of a dollar value to property by an assessor.

13. "Property"[4] is defined as a "parcel of land", an "improvement", or a "parcel of land and the improvements to it". The definitions of "parcel of land" and "improvement" contain no reference to the characteristics of the owner.

> (1)(1)(v) "Parcel of land" means:
>
> (i) where there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in a land titles office;
>
> (ii) where a building affixed to the land that would without special mention be transferred by a transfer of land has been erected on 2 or more lots or blocks shown on a plan of subdivision that has been registered in a land titles office, all those lots or blocks;
>
> (iii) a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described in a certificate of title;
>
> 284(1)(j) "improvement" means
>
> (i) a structure,
>
> (ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
>
> (iii) a designated manufactured home,
>
> (iii.1) linear property, and
>
> (iv) machinery and equipment.

[3] MGA, s 284(1)(c).
[4] MGA, s 284(1)(r).

14. Section 289(2) states that assessment is based on the characteristics and physical condition of the property. Such clear language reflects the legislature's intention that assessments are to reflect the characteristics of the *property*, not the *owner.*

> 289(2) Each assessment must reflect
>
> (a) **the characteristics and physical condition of the property** on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
>
> (b) the valuation and other standards set out in the regulations for that property. (emphasis added)[5]

15. The term "characteristics" is intended to cover those characteristics that impact the value of the property – the characteristics that an assessor would consider under the applicable regulation. Section 7 of the *Matters relating to Assessment and Taxation Regulation*, 2018, AR 203/2017 ("MRAT") provides that the valuation standard for a parcel of land is "market value" and for improvements like residences, the valuation standard is also "market value".

> 1(1)(n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;[6]

16. The assessment of property based on "market value" must reflect "typical market conditions for properties similar to that property".[7] Typical market conditions do not include characteristics of the owner, nor would an assessor consider those characteristics under MRAT when assessing the property.

17. When preparing an assessment, the assessor must, in a fair and equitable manner apply the valuation and other standards set out in the regulations, and follow the procedures set out in the regulations.[8]

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[5] MGA, s. 289(2).
[6] MGA, s. 1(1).
[7] MRAT, s. 5.
[8] MGA, s. 293(1).

18. The focus under Part 9 Division 2 on "property" is seen in the provisions addressing the contents of an assessment roll for the assessed property. The requirements of the assessment roll require the description of the property, the name and mailing address of the owner of the assessed property, "whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it", the assessment and the assessment class or classes.[9] There is no requirement to list characteristics of the owner.

19. The assessor[10] carrying out the functions under Part 9 must be qualified under the *Qualifications of Assessor Regulation* and that person must annually declare to the Minister their qualifications to carry out their duties and responsibilities.[11] The Town's chief administrative officer is not an assessor and has not been delegated any authority for assessment in the Town.[12]

20. The valuation of the property,[13] the placement of the property into the assessment class[14] and particularly the right to request documents[15] and demand information[16] are functions of the assessor, not the function of the municipality's chief administrative officer.

21. In addition to determining the assessment (or assessed value) for the property, the assessor is required to assign the property to one or more of the assessment classes set out in s. 297(1):[17]
    a. class 1 - residential;
    b. class 2 - non residential;
    c. class 3 - farm land;

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[9] MGA, s. 303.
[10] MGA, s. 284.2(1). Note that assessors are regulated professionals. Municipal Assessor Regulation, AR 347/2009.
[11] *Qualifications of Assessor Regulation*, AR 233/2005, s. 3.
[12] *Chief Administrative Officer Bylaw*, Bylaw 01-2012.
[13] MGA, s. 289.
[14] MGA, s. 297.
[15] MGA, s. 294.
[16] MGA, s. 295.
[17] MGA, s. 297(1).

d. class 4 - machinery and equipment.

22. Under Part 9 Division 1, there is a very limited role for the council of a municipality. A council may, but is not required to, pass a bylaw dividing class 1 – residential into sub-classes.[18] In establishing a bylaw under s. 297(2), council must act in accordance with the MGA and the language under Part 9.

> (2) A council may by bylaw divide class 1 into sub-classes on any basis it considers appropriate, and if the council does so, the assessor may assign one or more sub-classes to property in class 1.

23. If a council creates a sub-class, the assessor must assign the property to the appropriate sub-class.

Part 10 Taxation

24. Part 10 Division 1 deals with the power of a municipality to impose taxes. There is no role for the assessor in relation to taxation. Under Part 9, the assessor determines the value of every parcel of land within the municipality. Under Part 10, municipal council must annually pass a property tax bylaw[19] which shows all tax rates imposed, and must set a tax rate for each assessment class or sub-class referred to under s. 297.[20]

25. The municipality's function under Part 10 is the creation of the tax roll and tax notices, which advise owners of assessed property of the amount of taxes they are required to pay.

26. Sections 355 and 356 of the MGA provide how tax rates and the calculation of the amount of taxes is to be undertaken.

> **Calculating tax rates**
> **355** A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.

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[18] MGA, s. 297(2). Council may also divide the non-residential class into sub-classes, but the Applicants' challenge relates only to class 1 – residential.
[19] MGA s. 353.
[20] MGA s. 354. There are specific requirements for the setting of tax rates which are not at issue in this application, but which are referenced in Part 10.

Calculating amount of tax
356 The amount of tax to be imposed under this Division in respect of a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property.

Part 11 Assessment Review Boards

27. Part 11 of the MGA deals with assessment review boards and the ability to complain to that board. The significance of Part 11 for the purposes of this application is that a person who wishes to make a complaint to the board must do so in accordance with s. 460.[21] A complainant cannot appeal their assessment based upon the owner's characteristics. Notably, s. 460(8) specifically prevents a complaint about a tax rate. A complainant may, however, appeal on the basis of the assessment class.

28. Under Bylaw 2024-19, owners have been deprived of their ability to appeal on the basis of their assessment class. An assessment review board must comply with a sub-class bylaw and has no power to declare the bylaw invalid.[22] If the assessed person were to appeal the sub-class into which their property has been placed under Bylaw 2024-19, the assessment review board must apply the bylaw as passed by municipal council. Therefore, the owner's only remedy is to challenge the sub-class bylaw before this Court.

III. STATEMENT OF FACTS

29. On August 20, 2024, Town Council passed Bylaw 2024-19, the Division of Class 1 Property Bylaw.[23]

30. Bylaw 2024-19 created a "Primary Residential" subclass into which Residential property is to be placed if the property meets one of 5 criteria:

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,

[21] MGA, s. 460.
[22] *Kneehill (County) v Harvest Agriculture Ltd*, 2019 ABCA 506 (CanLII), at para 39; *Coffman v. Ponoka (County No. 3),* 1998 ABCA 269 (CanLII), at para 10.
[23] Unofficial transcription of Council meeting August 20, 2024,#20. Tab 10.

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[24]

31. Bylaw 2024-19 defines "Primary Residence":

> 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;[25]

32. Bylaw 2024-19 s. 5[26] sets out other conditions upon which Residential property may be placed into the Primary Residential sub-class if the chief administrative officer is satisfied 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;

[24] Certified Record, page 007.
[25] Certified Record, page 006.
[26] Certified Record, page 007-008.

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;

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.

33. Section 6 establishes an offence for false or misleading information on a declaration and section 7 establishes a fine up to a maximum of $10,000.

34. Contrary to ss. 294 and 295 of the MGA which grants an assessor the powers of inspection and the ability to compel the production of documents, s. 8 of Bylaw 2024-19 provides that the Town's chief administrative officer is authorized to conduct an inspection to ensure compliance with any declaration submitted to qualify for taxation under the Primary Residential subclass at any time for a period of up to three years after the property declaration was made, or required to be made, whichever is later. Section 9 provides that 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 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 Bylaw."[27]

35. None of the Agenda reports that were before Town Council include reference to a review of the Agenda report by the Town's legal counsel, nor is there any reference in the Certified Record of any legal review of the bylaw, nor any closed session discussion of a legal opinion in relation to Bylaw 2024-19.

36. Council did not provide reasons for their decision. The material before Council referenced the ability of municipalities in British Columbia and Ontario to pass vacancy tax bylaws.[28] These references were provided by Town Administration, but without specific exploration of the other provinces' statutory schemes.

[27] Certified Record, page 008.
[28] Certified Record, pages 125, 126, 179, 230, 232, 294, 322, 323, 338, 339.

IV. STANDARD OF REVIEW

37. Judicial review of Bylaw 2024-19 is guided by the principles enunciated in *Canada (Minister of Citizenship and Immigration) v Vavilov* ("Vavilov")[29] as well as the two recent Supreme Court of Canada cases: *Auer v Auer* ("*Auer*")[30] and *TransAlta Generation Partnership v Alberta* ("*Transalta*").[31]

38. As set out in *Auer,* the reasonableness standard under *Vavilov* presumptively applies when determining the *vires* of subordinate legislation.[32]

> [26] . . . . A robust reasonableness review is sufficient to ensure that statutory delegates act within the scope of their lawful authority (Vavilov, at paras. 67-69 and 109). Further, when explaining that reasonableness review can be conducted even in the absence of reasons, our Court cited Catalyst Paper Corp. v. North Cowichan (District), 2012 SCC 2, [2012] 1 S.C.R. 5, and Green, both of which involved a review of the *vires* of subordinate legislation (Vavilov, at para. 137).[33]

39. The Supreme Court confirmed in *Auer* and *Transalta* that the principles from *Katz Group*[34] continue to inform the reasonableness review. In particular:

a. subordinate legislation must be consistent both with specific provisions of the enabling statute and with its overriding purpose or object;

b. subordinate legislation benefits from a presumption of validity;

c. the challenged subordinate legislation and the enabling statute should be interpreted using a broad and purposive approach to statutory interpretation; and

d. a *vires* review does not involve assessing the policy merits of the subordinate legislation to determine whether it is necessary, wise, or effective in practice.[35] (emphasis added).

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[29] 2019 SCC 65 (CanLII), [2019] 4 SCR 653.
[30] *Auer v. Auer*, 2024 SCC 36.
[31] *TransAlta Generation Partnership v. Alberta*, 2024 SCC 37.
[32] *Canada (Minister of Citizenship and Immigration) v. Vavilov,* 2019 SCC 65 (CanLII), [2019] 4 SCR 653, at para 10. The presumption of reasonableness review is rebutted in two general circumstances—where the legislature intends a different standard to apply and where the rule of law requires that the standard of correctness apply.
[33] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 26.
[34] *Katz Group Canada Inc. v. Ontario (Health and Long-Term Care)*, 2013 SCC 64, [2013] 3 S.C.R. 810
[35] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 3.

40. As noted in *Auer:*

> **[33] For greater clarity, the principle that subordinate legislation "must be consistent both with specific provisions of the enabling statute and with its overriding purpose or object" continues to apply when conducting a *vires* review (***References re Greenhouse Gas Pollution Pricing Act*, 2021 SCC 11, [2021] 1 S.C.R. 175, at para. 87; see also *Vavilov*, at paras. 108 and 110; *Reference re Impact Assessment Act*, 2023 SCC 23, at para. 283, per Karakatsanis and Jamal JJ., dissenting in part, but not on this point). . . .
> (emphasis added)

41. The reasonableness standard of review "is not a "rubber-stamping" process or a means of sheltering administrative decision makers from accountability. It remains a robust form of review."[36]

> [46] Reasonableness review ensures that courts intervene in administrative matters where it is truly necessary to do so to safeguard the legality, rationality and fairness of the administrative process (*Vavilov*, at para. 13). While reasonableness review "finds its starting point in the principle of judicial restraint and demonstrates a respect for the distinct role of administrative decision makers", "[i]t remains a robust form of review" (*ibid.*).

42. In conducting a reasonableness review, the reviewing court asks "whether the decision bears the hallmarks of reasonableness – justification, transparency and intelligibility – and whether it is justified in relation to the relevant factual and legal constraints that bear on the decision".[37]

43. The reasons for a municipal bylaw are traditionally deduced from the debate, deliberations and the statements of policy that give rise to the bylaw.[38]

44. The admonition in *Auer* that a "*vires* review does not involve assessing the policy merits of the subordinate legislation to determine whether it is "necessary, wise, or effective in practice"[39] means that the Court must engage in a robust consideration of whether

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[36] *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 (CanLII), [2019] 4 SCR 653, at para 13; *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 46.
[37] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 50.
[38] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 53.
[39] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 33.

Bylaw 2024-19 is authorized by the MGA without regard for any underlying policy rationale or political considerations. An *ultra vires* bylaw cannot stand simply because the aim is noble or the outcome desirable.

V. ARGUMENT

45. Bylaw 2024-19 does not fall within the scope of Town Council's authority under the MGA having regard to the scheme for assessment and taxation because:

a. It is not authorized under the governing legislative scheme and under principles of statutory interpretation; and

b. It infringes on common law principles:

i. Bylaw 2024-19 treats like property differently by improperly discriminating on the characteristics of the owner;

ii. Bylaw 2024-19 has an improper retrospective effect;

iii. Bylaw 2024-19 is void for uncertainty; and

iv. Bylaw 2024-19 improperly delegates authority to the Town's chief administrative officer that is exclusively within the jurisdiction of an assessor qualified under the *Qualifications of Assessor Regulation*.

46. To determine whether Bylaw 2024-19 is reasonably within the scope of the authority granted in the enabling legislation,[40] the court must review:

a. The governing statutory scheme;

b. Principles of statutory interpretation; and

c. Other applicable statutory or common law principles.

47. The review of the *vires* of subordinate legislation is an exercise of statutory interpretation to ensure that the delegate, here Town Council, has acted within the scope of their lawful authority under the enabling statue.[41] The Court must first undertake a close review of the language used by the legislature. The statutory delegate (Town Council) must adopt an interpretation of their authority consistent with

[40] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 54.
[41] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 59*; TransAlta Generation Partnership v. Alberta*, 2024 SCC 37 (CanLII), at para 17.

applicable common law principles.[42] The interpretation must be consistent with the text, context and purpose of the enabling statute, with text providing the "anchor of the interpretive exercise".

> However, just as the text must be considered in light of the context and object, the object of a statute and that of a provision must be considered with close attention always being paid to the text of the statute, which remains the anchor of the interpretive exercise. The text specifies, among other things, the means chosen by the legislature to achieve its purposes. These means "may disclose qualifications to primary purposes, **and this is why the text remains the focus of interpretation**"[43] (emphasis added)

48. With these principles as the framework, the Applicants set out their arguments on why Bylaw 2024-19 is unreasonable and must be struck.

A. Governing Legislative Scheme and Principles of Statutory Interpretation

49. Bylaw 2024-19 is contrary to the governing legislative scheme and also contrary to, specifically, s. 297 and more generally, the language in Parts 9 and 10 of the MGA.

50. The Supreme Court has noted the purpose of the MGA in relation to assessment and taxation:

> The *MGA* has two purposes: (1) "to establish and maintain a property assessment system that fairly and equitably distributes taxes, and promotes transparency, predictability and stability for municipalities and taxpayers" (*Guide*, at p. 2); and (2) "to ensure that assessments are 'current, correct, fair and equitable'"[44]

51. Property taxes are levied based on the value of property derived through the assessment process. Property taxes are not a fee for service, designed to distinguish like properties on the basis of the perceived ability of their owners to pay more tax. Rather, property taxes are a mechanism to distribute the cost of municipal services and programs fairly throughout a municipality.[45]

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[42] *Auer v. Auer*, 2024 SCC 36 (CanLII), at para 63.
[43] *Quebec (Commission des droits de la personne et des droits de la jeunesse) v. Directrice de la protection de la jeunesse du CISSS A,* 2024 SCC 43 (CanLII), at para 24.
[44] *TransAlta Generation Partnership v. Alberta*, 2024 SCC 37 (CanLII), at para 55.
[45] Guide to Property Assessment and Taxation in Alberta, page 22.

52. As noted in *Transalta* in relation to Parts 9 and 10 of the MGA:

> [22] The MGA regulates property assessment and taxation in Alberta (Capilano, at para. 9; Alberta Municipal Affairs, Guide to Property Assessment and Taxation in Alberta (2018) ("Guide"), at p. 2). Property assessment is the process of estimating a property's dollar value for taxation purposes (Guide, at p. 3). Under the MGA, "assessment" means "a value of property determined in accordance with this Part [(i.e., Part 9 'Assessment of Property')] and the regulations" (s. 284(1)(c)). Property taxation is the process of applying a tax rate to a property's assessed value to determine the tax payable (Guide, at p. 3).[46]

53. The purpose of Part 9 of the MGA is to ensure "that assessments are 'current, correct, fair and equitable.'"[47] Those assessments are then multiplied by the tax rate to set the property taxes payable. The legislative scheme for assessment and taxation attempts to achieve currency, correctness, fairness and equity. If each of the underlying elements meets the statutory purpose, the result should meet the statutory purpose as well.

54. As noted in the Guide to Property Assessment and Taxation in Alberta:

> The market value standard is considered the most fair and equitable means of assessing property. It is fair because similar properties are assessed in the same manner; it is equitable because owners of similar properties in a municipality will pay a similar amount of property tax.[48]

While this document is not a statute, as a Government of Alberta publication it sets out how the Government explains the assessment and taxation system to its citizens.

55. In the scheme of the MGA, like *properties* are grouped into the same class and then a tax rate applicable to that class applied. Residential properties are put into a class with other residential properties. Farm land is put into a class with other farm land property, etc.

56. In passing a bylaw dividing class 1 – residential into sub-classes, Town Council must be guided by, amongst other things, the principle of equity noted by the Supreme Court of

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[46] *TransAlta Generation Partnership v. Alberta*, 2024 SCC 37 (CanLII), at para 22.
[47] *TransAlta Generation Partnership v. Alberta*, 2024 SCC 37 (CanLII), at para 54.
[48] Guide to Property Assessment and Taxation in Alberta, page 3.

Canada. There is no basis for Town Council to draw arbitrary distinctions between residential property which cannot be distinguished on the "characteristics and physical condition of the property" (see s. 289 of the MGA) and which ought to be within the same class or sub-class. There is also no basis for Town Council to create a sub-class based on criteria which are unrelated to the *property*, which is what they have purported to do under Bylaw 2024-19 – creating a sub-class which is based upon how many days a year the property is occupied.

57. In passing Bylaw 2024-19, Town Council ignored the core principles of the legislative regime – correctness, fairness and equity. Bylaw 2024-19 draws arbitrary distinctions between like *properties*, ignoring the statutory scheme and is therefore unreasonable and should be quashed.

58. When passing Bylaw 2024-19, Town Council must be governed by the express wording of s. 297(1) and (2), as well as the words used within Part 9 and Part 10. Town Council must base their decision on the nature of the *property*, and not the characteristics of the owner.

59. A purposive reading of s. 297(1) and (2) must be consistent with the text, context and purpose of the enabling statute. Particularly where the words are "precise and unequivocal", their meaning plays a significant role in their interpretation.[49] The words in s. 297(1) and 297(2) must be read "in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the MGA, the object of the MGA, and the intention of the legislature.[50]

60. A purposive reading[51] of the relevant provisions of the MGA shows that the intention of the legislature was to limit the municipality's powers to assess and subsequently tax, in relation to only the *property* specifically. Through Bylaw 2024-19, Town Council has exceeded the authority granted to them under s. 297(2).

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[49] *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 (CanLII), [2019] 4 SCR 653, at para 120.
[50] *Rizzo & Rizzo Shoes Ltd. (Re),* 1998 CanLII 837 (SCC), [1998] 1 SCR 27, at para 21.
[51] *United Taxi Drivers' Fellowship of Southern Alberta v. Calgary (City),* 2004 SCC 19. Interpretation Act, RSA 2000, c I-8, s 10.

61. Nothing in Parts 9 or 10 of the MGA authorize Town Council to pass a bylaw on that unauthorized basis and for Town Council to do so is unreasonable.

62. Town Council's authority set out in s. 297(2) must be interpreted in light of the words used in s. 297(1). Section 297(2) allows the assessor to assign assessment classes only to *property.* When exercising the authority to divide class 1 into sub-classes on "any basis it considers appropriate", Town Council's authority is not untrammelled. Town Council cannot act without taking into consideration the constraints of the MGA.

> In public regulation of this sort there is no such thing as absolute and untrammelled "discretion", that is that action can be taken on any ground or for any reason that can be suggested to the mind of the administrator; no legislative Act can, without express language, be taken to contemplate an unlimited arbitrary power exercisable for any purpose, however capricious or irrelevant, regardless of the nature or purpose of the statute.[52]

63. As noted by the Supreme Court in *Directrice,* the text of the statute remains the anchor of the interpretive exercise.[53] The language in s. 297(1) and (2) speaks to assigning classes only to *property*, which as noted above in paragraph 13 relates only the land and improvements, and contains no reference to the characteristics of the owner.

64. None of the language in the relevant sections applicable to the authority of Town Council under s. 297 empowers them to establish a sub-class on the basis of any of the characteristics of the owner.

65. Moreover, in examining the text of Part 9, the language in these sections all reference only *property* which as noted above deals with the land or improvement, and not the owner. A sub-class bylaw based upon the gender or age of the owner would clearly be *ultra vires.* Bylaw 2024-19 is similarly *ultra vires.*

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[52] *Roncarelli v. Duplessis*, 1959 CanLII 50 (SCC), [1959] SCR 121, at page 140.
[53] *Quebec (Commission des droits de la personne et des droits de la jeunesse) v. Directrice de la protection de la jeunesse du CISSS A*, 2024 SCC 43 (CanLII), at para 24.

66. In Part 9, Division 1 (ss. 285-301.1), assessment means the value of *property* as determined in accordance with Part 9 and the regulations. The obligations in s. 285 to prepare an assessment specifies that the assessment relates only to the *property*.

67. The assessor's duties under Part 9 relate to the characteristics of the property, and not the behaviour of the owners. The assessor's duty to assess in a fair and equitable manner under s. 293 refers to an *assessment.* None of the valuation standards set out in MRAT refer to the characteristics of the owner of the property. In fact, they all specifically refer only to characteristics of the property itself. Mass Appraisal (s. 5 MRAT) specifically refers to the value of the fee simple estate of the property. The valuation standard for a parcel of land is market value.[54] The valuation standard for improvements is market value.

68. The Supreme Court has confirmed that it is the "specifications and characteristics of properties" which are the relevant considerations to attain the MGA's purpose of "assessments that are 'current, correct, fair and equitable'".[55] The requirement that assessments reflect the specifications and characteristics of the property is an express duty conferred on the assessor.

> **289(2)** Each assessment **must reflect**
> (a) **the characteristics and physical condition of the property** on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
> (b) the valuation and other standards set out in the regulations for that property.[56] (emphasis added).

69. In light of the clear language of the legislation, there is no role under Alberta's legislative scheme for an assessment or assessment class based upon characteristics of the owner.

70. The unreasonability of Town Council's decision in passing Bylaw 2024-19 which is predicated on characteristics of the owner is further highlighted by a review of

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[54] When dealing with non-farmland.
[55] *TransAlta Generation Partnership v. Alberta*, 2024 SCC 37 (CanLII), at para 53 and para 54.
[56] MGA, s 289.

Part 10. Part 10 Division 2[57] is titled "Property Tax". The language contained in these sections all reference the municipality's ability to tax *property*. There is no reference to any ability to pass a property tax bylaw related to the owner or characteristics of the owner. A municipality's taxing powers under Part 10 Division 4.1 relates to the ability of a council to pass a community revitalization levy bylaw which imposes a levy on the incremental assessed value of *property*.[58] Part 10 Division 5 – Special Tax authorizes a council to pass a bylaw to impose a tax in respect of *property* that will benefit from the specific purpose, such as a fire protection area tax.[59] Part 10 Division 6.1 – Clean Energy Improvement Tax authorizes a council to pass a bylaw to impose a tax in respect of a clean energy improvement made to a *property.*[60] Part 10 Division 7 – Local Improvement Tax authorizes a council to pass a bylaw to impose a local improvement tax bylaw in respect of a local improvement, with the tax payable by the *properties* which benefit from that local improvement.[61]

71. The remaining Divisions in Part 10[62] authorize councils to pass different taxing bylaws – but none of the remaining divisions authorize a council to tax based upon the characteristics of the owner. The remaining divisions authorize business taxes, business improvement area taxes, well drilling equipment taxes, and community aggregate payment levies. None of these sections justify Town Council concluding it had the authority to create an assessment sub-class based upon the characteristics of the owner of the *property.*

72. Moreover, given the clear, anchoring definition of *property* and the obligations to assess based on the characteristics of the *property,* it is not possible to reasonably infer within the language of Part 9 and 10 an ability to include within the clear definition of *property,* characteristics of the owner or the duration of

[57] MGA, ss. 353-370.
[58] MGA, s. 381.2.
[59] MGA, s. 383.
[60] MGA, s. 390.3.
[61] MGA, s. 397 and s. 398.
[62] Part 10 Division 3 – Business Tax, Division 4 – Business Improvement Area Tax, Division 6 – Well Drilling Equipment Tax, and Division 7.1 – Community Aggregate Payment Levy.

their residency as being within the requirements of the assessor to apply MRAT and determine fair market value. A 1,000 ft^2 house with 3 bedrooms has the same property characteristics whether that house is occupied 365 days a year or 183 days a year.

73. Nothing in the MGA authorizes the Town to demand that owners establish "residency" as required by Bylaw 2024-19, which requires an annual declaration to establish Primary residency in a form approved by the chief administrative officer. Further, nothing in the MGA authorizes the Town to demand the type of information Bylaw 2024-19 requires from owners, including "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", the "physical address to which the person's income tax correspondence is addressed and delivered", or the physical address to which most of the person's mail is addressed and delivered. The absence of any statutory authority to demand such information signals the legislature's intent that the municipality, as a statutory delegate, is not authorized to make this demand. This can be contrasted to the *Local Authorities Election Act,* c.L-21, s. 53[63] which expressly addresses the need for government-issued identification for the purposes of voting.

74. The Alberta Court of Appeal in *Westcan Recyclers Ltd v Calgary (City)* confirmed that municipal bylaws can be set aside where they fall outside the scope of the empowering legislative scheme.[64]

75. Bylaw 2024-19 does not conform to the rationale of the statutory regime established by the legislature in Part 9. In passing Bylaw 2024-19, Town Council ignored the clear language of s. 297 and acted outside its authority. For this reason, Bylaw 2024-19 should be struck.

[63] *Local Authorities Election Act*, RSA 2000, c L-21, s. 53.
[64] *Westcan Recyclers Ltd v Calgary (City)*, 2025 ABCA 67 (CanLII), at para 55.

B. Applicable Common Law Principles

Bylaw 2024-19 improperly discriminates based on characteristics of Owners, not Property

76. Contrary to the language of s. 297, Bylaw 2024-19 improperly discriminates by establishing a sub-class (Primary Residential) that is based upon the characteristics of the owner. As noted in *Catalyst,* "The fact that wide deference is owed to municipal councils does not mean that they have *carte blanche*."[65]

77. The MGA does not expressly authorize Town Council to discriminate against owners of land who do not occupy the property for a certain period of time.

78. Further, section 297 and Part 9 do not authorize Town Council by necessary implication to discriminate based on the characteristics of the owner and particularly their occupancy of the property. It would be unreasonable to infer the ability to discriminate by necessary implication in the face of the clear anchoring language in Part 9. Using a purposive approach, it is unreasonable to infer into Part 9 any authority to discriminate based on personal characteristics of an owner.

79. Adding provisions to a statute by necessary implication attracts a high threshold and Courts are reluctant to do so, particularly in light of the "deep rooted presumption of equality in matters of taxation."[66]

> Adding provisions to a statute by necessary implication cannot be done on a judicial whim. The test to be met before provisions may be added requires "so strong a probability of intention that an intention contrary to that which is imputed...[by the statute]... can not be supposed": *(Re) Smoky River Coal Ltd. and United Steel Workers of America, Local 7621 et al.* (1984), 1984 CanLII 1165 (AB KB), 8 D.L.R. (4th) 603 (Alta. Q.B.).[67]

80. The duration of residency of the owner in the affected residence is not a characteristic of the property. The duration of occupancy does not "run with the land" and is not part of the "fair market value". In *Transalta,* the Supreme Court expressly noted that the

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[65] *Catalyst Paper Corp. v. North Cowichan (District*), 2012 SCC 2 (CanLII), [2012] 1 SCR 5, at para 24.
[66] *Canadian Natural Resources Limited v Fishing Lake Metis Settlement,* 2024 ABCA 131 (CanLII), at para 68.
[67] *Canadian Natural Resources Limited v Fishing Lake Metis Settlement*, 2024 ABCA 131 (CanLII), at para 65.

off-coal agreements affected the value of the assessed facilities and ran with those facilities so the transfer of title or ownership transferred to the new owner. [68] None of those circumstances exist in relation to the number of days an owner resides in their property.

Previous decisions of the Courts in Alberta regarding discrimination

81. Courts in Alberta have struck down discriminatory bylaws related to assessment and taxation, recognizing the requirement that municipalities as a sub-delegated decision maker must strictly adhere to the enabling legislation.

> [64] The Supreme Court's decision in *Catalyst Paper* establishes a fundamental, non-derogable right of taxpayers to judicially review the legality of municipal taxation imposed under subordinate legislation. **Specifically, it has been repeatedly held that sub-delegated decision-makers, such as municipalities, must strictly adhere to their statutory procedural requirements when exercising powers that directly or indirectly strip citizens of property. . . .**
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> [65] In that same judgment, the Supreme Court described this rule of strict compliance as being "of long-standing", and cited Ian Rogers, *The Law of Canadian Municipal Corporations*, 2nd ed (Toronto: Carswell, 1971) at 432 for the proposition that:
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> > As a general rule, in the exercise of extraordinary powers conferred by legislation authorizing interference by the municipality with private rights, all conditions precedent to the exercise of such power must be strictly complied with prior to the performance thereof, which, if done without specific statutory authority, would be tortious. . . . [69] (emphasis added)

82. As noted in *Elizabeth Metis Settlement*,

> [96] A taxation measure will be quashed as invalid when it is driven by an ulterior motive, even when that motive may, in and of itself, be a legitimate policy aim of the enacting body. In *TimberWest Forest Corp v Campbell River (City)*, 2009 BCSC 1804 at para 100, the Court struck down as *ultra vires* a property tax bylaw which imposed differential taxation on a particular class of property at such a level that it would compel landowners to withdraw those lands from that class and convert them to a use consistent with the city's planning objectives. The fact

[68] *TransAlta Generation Partnership v. Alberta*, 2024 SCC 37 (CanLII), at para 54.
[69] *Canadian Natural Resources Limited v Elizabeth Métis Settlement*, 2020 ABQB 210 (CanLII), at para 64 and para 65.

> that zoning and planning are legitimate municipal undertakings did not save the infringing tax measures.[70]

83. In considering the powers of Metis Settlements to impose taxes, which have similar assessment and taxation powers as municipalities under the MGA, the Court noted:

> [123] Section 222(1)(i) of the *MSA* permits and empowers the MSGC and the Settlements to impose "assessment or taxation, or both, of land, interests in land or improvements on land, in a settlement area, including rights to occupy, posses or use land in a settlement area." This is a power to impose a tax on the value of property. It is expressly not a power to tax on revenues, profitability, or ongoing commercial activity. A property tax must be reasonable as a tax on the assessed value of the land, not as a disguised income tax, profit-sharing scheme, or social redistribution of economic resources.[71]
>
> [124] Elizabeth's defence of the Property Tax Bylaw, put at its highest, is that it was reasonable to believe that these taxpayers could and would pay because they were making enough money off these properties over time. That reasoning transforms the Property Tax Bylaw into a form of income tax. That is *ultra vires* of the Settlement, and outside the proper purposes of the taxing powers granted by the *MSA*, irrespective of how valid Elizabeth's need for the money may be.
>
> [125] Providing renewed and viable infrastructure may be a proper purpose driving Elizabeth's Amended Budget, but the laudability of this aim does not salvage a property tax that, at best, would function, and is defended, as a disgorgement of past and future commercial income. Moreover, the Record does not contain any evidence supporting the contention that the taxpayers in this case could afford the punishing tax being levied by virtue of their long-term profitability. This approach to taxation in not within Elizabeth's authority, and is not supported as factually reasonable on the Record in any event.

84. In *Canadian Natural Resources Limited v Fishing Lake Metis Settlement*,[72] the Court struck down the discriminatory bylaw, noting that courts must take a cautious approach in determining whether the enabling legislation provides implied authority to discriminate. The court found that the ameliorative nature of the *Metis Settlements Act* did not provide implied authority to discriminate based on the residency of the property owners in circumstances where CNRL challenged the assessment and taxation policies of

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[70] *Canadian Natural Resources Limited v Elizabeth Métis Settlement*, 2020 ABQB 210 (CanLII), at para 96.
[71] *Canadian Natural Resources Limited v Elizabeth Métis Settlement*, 2020 ABQB 210 (CanLII), at para 123.
[72] *Canadian Natural Resources Limited v Fishing Lake Metis Settlement*, 2024 ABCA 131.

the Metis Settlement General Council which treated property of settlement members and their corporations differently from that of non-settlement members and their corporations.

85. *Fishing Lake Metis Settlement* illustrates that residency of the owner cannot be read into the language of s. 297(2) of the MGA, the legislation relied upon by Town Council to pass the discriminatory Bylaw 2024-19.

86. In *Telus Communications Inc. v Opportunity (Municipal District No. 17)*,[73] the Court quashed the municipality's bylaw for several reasons, including the fact that the impugned bylaw unreasonably discriminated against properties in the same class contrary to the long-standing principles of equitable assessment and taxation. Telus challenged the municipality's tax bylaw which taxed linear property holders at 19.75 mills, while other members of the non-residential class received a rebate producing an effective tax rate of 6.37 mills.

87. Although *Telus Communications* dealt with a different class under s. 297, it confirms the proposition that the municipality must adhere to the legislative scheme.

88. *Telus Communications* also confirms that Town Council cannot justify Bylaw 2024-19 under s. 8 of the MGA, one of the sections dealing with the power of municipalities to pass general bylaws. In rejecting the municipality's argument that s. 8 provided justification for the discriminatory bylaw, the Court stated:

> [35] However, Section 10(1), (2), (3) states that:
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> > 10(1) In this section, "specific by-law passing power" means a municipality's powers or duties to pass a by-law that is set out in an enactment other than this division, but do not include a municipality's natural powers. (2) If a by-law could be passed under this division and under a specific by-law passing powers, the by-law passed in this division is subject to any conditions contained in the specific by-law passing powers. (3) If there is an inconsistency between a by-law passed under this division and one passed under a specific by-law passing powers,

[73] *Telus Communications Inc. v. Opportunity (Municipal Dist. No. 17),* 1998 ABQB 884.

> the by-law passed out of this division is of no effect to the extent that it is inconsistent with the specific by-law passing power.
>
> [36] So, pursuant to Sections 10(2) & (3), the right to discriminate granted in such Section 8(b) is restricted by conditions set out in other divisions of the *Municipal Government Act*. Since Section 297(2)(b) only allows a municipality by bylaw to create two (2) sub-classes to the non-residential class, Section 8 cannot be used to create further sub-classes. Sections 8(b), 10(1),(2),(3) and 279(2)(b) of the *Municipal Government Act*
>
> [37] Rooke, J. in *United Taxi Drivers et al. v. the City of Calgary*, *supra*, held that the general discrimination provisions of the *Municipal Government Act* cannot be interpreted as allowing discrimination interclass.[74]

89. Courts in other jurisdictions have followed the same reasoning in relation to discriminatory bylaws. In *TimberWest Forest Corp. v. Campbell River (City),*[75] the Court struck down a taxing bylaw on the basis that the municipality did not have the authority to pass the bylaw, and such power could not necessarily or fairly be implied.[76]

Legislation in other Provinces demonstrates that provincial legislation is required for municipalities to impose a vacancy tax

90. Town Council was aware of municipalities in British Columbia and Ontario which have passed bylaws imposing "vacancy taxes".[77] Those municipalities are expressly authorized by provincial legislation to pass bylaws imposing a vacancy tax, subject to the provisions and conditions in the enabling legislation. The existence of bylaws authorized by those provinces' express legislation does not provide a justification for the Town to pass Bylaw 2024-19. In fact, the existence of specific statutes expressly authorizing municipal bylaws supports the Applicants' argument that the Town has no authority to pass Bylaw 2024-19.

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[74] *Telus Communications Inc. v. Opportunity (Municipal Dist. No. 17),* 1998 ABQB 884 (CanLII), at para 35 to para 37.
[75] *TimberWest Forest Corp. v. Campbell River (City),* 2009 BCSC 1804.
[76] *TimberWest Forest Corp. v. Campbell River (City),* 2009 BCSC 1804 (CanLII), at para 98.
[77] Certified Record, pages 125, 126, 179, 230, 232, 294, 322, 323, 338, 339.

91. In British Columbia, assessment of property is undertaken by the British Columbia Assessment Authority, a publicly owned crown corporation.[78] In assessing properties, British Columbia assessors must establish the value and classification of property,[79] providing the assessments to municipalities who then impose taxes.

92. Property is defined in the British Columbia *Assessment Act*[80] as land and improvements and the definitions are substantially similar to the definitions under s. 284 of the MGA.

British Columbia Assessment Act	Alberta MGA
"property" includes land and improvements;	(r) "property" means (i) a parcel of land, (ii) an improvement, or (iii) a parcel of land and the improvements to it;
"land" includes (a) land covered by water, (b) quarries, and (c) sand and gravel, but does not include coal or other minerals;	(v) "parcel of land" means (i) where there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in a land titles office; (ii) where a building affixed to the land that would without special mention be transferred by a transfer of land has been erected on 2 or more lots or blocks shown on a plan of subdivision that has been registered in a land titles office, all those lots or blocks; (iii) a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described on a certificate of title;
"improvements" means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any	(j) "improvement" means (i) a structure, (ii) any thing attached or secured to a structure, that would be transferred

[78] *Assessment Authority Act*, RSBC 1996, c.21.
[79] *Assessment Act*, RSBC 1996, c. 20, s. 19.
[80] *Assessment Act*, RSBC 1996, c. 20.

British Columbia Assessment Act	Alberta MGA
of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2): (a) production machinery; (b) anything intended to be moved as a complete unit in its day to day use; (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;	without special mention by a transfer or sale of the structure, (iii) a designated manufactured home, (iii.1) linear property, and (iv) machinery and equipment;

93. The assessor follows the *Prescribed Classes of Property Regulation*[81] to place the property into the appropriate class. The BC Regulation prescribes classes of property and lists what types of property is included within each class. The British Columbia Class 1 property is land or improvements or both used for residential purposes, and sets out the building forms (single family, duplexes, etc.) which are residential.[82]

94. Because the British Columbia Assessment Act and the Prescribed Classes of Property Regulation set out the statutory requirements regarding classes, British Columbia municipalities were not authorized to pass vacancy tax Bylaws.

95. Only as a result of the British Columbia legislature passing the *Speculation and Vacancy Tax Act*[83] are municipalities able to tax based on the characteristics of the owner – namely their occupancy of residential property. And, these bylaws must be in compliance with the authorizing legislation. In the absence of provincial legislation, neither British Columbia assessors nor British Columbia municipalities would be able to impose a tax based on duration of occupancy. Only in "specified areas" are the

[81] *Prescribed Classes of Property Regulation*, BC Reg 438/81.
[82] *Prescribed Classes of Property Regulation*, BC Reg 438/81, s. 1.
[83] *Speculation and Vacancy Tax Act*, SBC 2018, c. 46.

municipalities able to pass vacancy tax bylaws.[84] All affected owners are required to pay the tax, but BC residents pay the lowest rate of taxes.

96. The City of Vancouver is expressly authorized under the Vancouver Charter[85] to pass a bylaw imposing a vacancy tax. Without such express language, it could not impose a vacancy tax.

> **616.** (1)The Council may, by by-law, impose an annual vacancy tax on a parcel of taxable property in accordance with this Part.

97. The same type of provincial "over-ride" exists in Ontario. Part IX.1 of the *Municipal Act* provides that authorized municipalities may pass a bylaw to impose a tax on the assessed value, as determined under the *Ontario Assessment Act*, on vacant units of residential property.[86]

98. Similar to the Vancouver Charter, the City of Toronto is expressly authorized under the *City of Toronto Act* to pass vacancy tax bylaws.[87]

> **338.2** (1) In addition to taxes imposed under Part VIII, a designated municipality may, by by-law passed in the year to which it relates, impose a tax in the municipality on the assessed value, as determined under the *Assessment Act*, of vacant units that are classified in the residential property class and that are taxable under that Act for municipal purposes. 2017, c. 8, Sched. 19, s. 5.

99. The existence of provincial legislation specifically authorizing municipalities to impose vacancy taxes clearly identifies that their assessment and taxation regimes would not support municipalities imposing such taxes without legislative authorization. Assessors in these provinces are required to place properties into classes. The need for specific legislation which does not exist in Alberta evidences the overreach by Town Council in attempting to establish a residential sub-class based on characteristics of the owner, which is clearly not part of the legislative scheme for the assessment of property, and

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[84] *Speculation and Vacancy Tax Act,* SBC 2018, c. 46, "specified area". "Specified area" in this act includes the cities of Abbotsford, Chilliwack, Kelowna.
[85] *Vancouver Charter,* SBC 1953 c. 55 at ss. 615 to 622
[86] *Municipal Act, 2001*, SO 2001, c 25, ss. 338.1 and following.
[87] *City of Toronto Act, 2006*, S.O. 2006, c. 11, Sched. A ss. 302.1 and following.

which cannot be necessarily implied into the clear language of s. 297 and Part 9 of the MGA.

100. There is no justification in the purpose of the legislative scheme for Town Council to be able to pass a bylaw on the basis of the characteristics of the owner and no necessary inference can be drawn that such a power lies within the relevant sections of the MGA. The clear and specific wording of the MGA requires assessment classes to be based on the characteristics of the *property.*

101. Bylaw 2024-19 is outside the authority of Town Council and must be quashed.

Bylaw 2024-19 has an improper retrospective effect

102. Bylaw 2024-19 has an improper retrospective effect in 2025. The interpretive presumption that legislation ought not to be given retrospective application to facts that occurred before its passage has not been rebutted.

103. Retrospective legislation imposes new results on past conduct. It operates for future events only, but changes the legal effects of events that occurred before it was enacted.[88]

104. The presumption against retrospectivity applies to prejudicial statutes.[89]

> The so-called presumption against retrospectivity applies only to prejudicial statutes. It does not apply to those which confer a benefit. As Elmer Driedger, Construction of Statutes (2nd ed. 1983), explains at p. 198:
>
> > . . . there are three kinds of statutes that can properly be said to be retrospective, but there is only one that attracts the presumption. First, there are the statutes that attach benevolent consequences to a prior event; they do not attract the presumption. **Second, there are those that attach prejudicial consequences to a prior event; they attract the presumption**. Third, there are those that impose a penalty on a

[88] Ruth Sullivan, Sullivan on the Construction of Statutes, 6th Ed (Toronto: LexisNexis, 2014) at pages 771 and 778 **Applicants' Authorities Tab 33.**
[89] *Brosseau v. Alberta Securities Commission*, 1989 CanLII 121 (SCC), [1989] 1 SCR 301.

> person who is described by reference to a prior event, but the penalty is not intended as further punishment for the event; these do not attract the presumption. (emphasis added)

105. Bylaw 2024-19 is a prejudicial bylaw. The effect of Bylaw 2024-19 is to impose a new obligation on owners (being in the residential sub-class and thus subject to substantially higher taxes) in relation to conduct in the previous tax year, in circumstances where that conduct cannot be changed in time to avoid the prejudicial effect.[90]

106. Under s. 4(a) of Bylaw 2024-19, an owner was required to attest by December 31 of 2024 that the Dwelling Unit was occupied as a Primary Residence of a registered owner, meaning that the person "is ordinarily resident, conducts their daily affairs for a period of at least 183 cumulative days in a calendar year".[91] Failure to make the attestation would result in the property remaining in the Residential sub-class, which would result in a significantly higher tax rate.[92] Section 6 establishes an offence for false or misleading information on a declaration and section 7 establishes a fine up to a maximum of $10,000. Section 8 gives the chief administrative officer inspection powers (see the argument below in paragraphs 125 to 131 regarding improper delegation of powers to the Town's chief administrative officer).

107. Bylaw 2024-19 was passed August 21, 2024[93] which resulted in only 132 days between the date of its passage and the end of the year (December 31, 2024). The passage date of August 21, 2024 was less than 183 days before the end of the year. A person affected by the change would not have been able to reside in their property for 183 days by December 31, 2024.

108. Section 9 is an express intention that the legislation is to apply retroactively:

> 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

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[90] *Hayward* v. *Hayward*, 2011 NSCA 118 at para 22.
[91] Certified Record, page 006.
[92] Certified Record, page 339.
[93] Under the MGA, s. 189 a bylaw is passed when it receives third reading and is signed in accordance with s. 213. Bylaw 2024-19 was signed August 21, 2024 (Certified Record at page 009).

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 sub-class for that taxation year, plus any applicable penalties under the Town's Tax Rate Penalty Bylaw.

109. Town Council's clear legislative intent was to impose a higher tax rate on the affected properties. The legislative intent is reflected in s. 12 which noted that the bylaw came into effect on the date it was passed (August 21, 2024) and in s. 4a which required owners to make a declaration by December 31 of the Previous Taxation Year (the calendar year immediately prior to the Current Taxation year in which the annual taxes were assessed against property).[94]

110. Bylaw 2024-19 has a retrospective effect and should be struck.

Bylaw 2024-19 is void for uncertainty

111. Bylaw 2024-19 is void for uncertainty because it is unclear what circumstances would result in a person being able to declare primary residency under the bylaw. The definition of Primary Residence and the list of events in section 5 are uncertain and unworkable as to be unenforceable.

112. The court must determine whether the true meaning of the bylaw can be understood by the persons to whom it applies.[95]

113. To meet the definition of "Primary Residence", the "place" must:
    a. Be the usual place where a person is ordinarily resident;
    b. conducts their daily affairs for a period of at least 183 cumulative days in a calendar year,
    c. of which at least 60 of those days were continuous; and
    d. must not otherwise meet the definition of Tourist Home.

[94] Certified Record, pages 006, 007 and 009.
[95] *Montreal (City) v Arcade Amusements Inc* 1985 CanLII 97 (SCC), [1985], 1 SCR 368, at para 87.

114. The definition is uncertain. Assume a construction worker in the oil sands who lives in Canmore, and is in and out on two week intervals. Because this person will be unlikely to have 60 consecutive days of annual holidays, it is impossible to meet the test even where the person wished to spend the entire holiday in Canmore. There can be no Town indulgences to persons who fail to meet the presence test. "A bylaw must be sufficiently clear that a citizen is able to understand it, without "the enlargements of its requirement by the order of a municipal servant"".[96]

115. A person cannot conduct affairs where they are not physically present. It is not clear if a day can include a part day. The person who leaves the residence to go to work has likely taken themselves outside of the definition, since they are not "conducting their daily affairs" from the residence.

116. If the construction worker has a wife and two children who never leave the home in Canmore participating in normal life (for instance school and sports), even if the husband does not meet the Primary Residence test, the wife could still meet the test but only if she is a registered owner of the property. or if for some reason a lease was created between the husband and wife.

117. If a child of an owner lived in Canmore more than 183 days per year, but was not on title, the property would not meet the definition of a Primary Residence.

118. Section 5a of Bylaw 2024-19 is uncertain. If the owner moved to a hospital on January 3, the owner would not have 183 days of residency, but on this definition it suggests that the owner would be able to claim Primary Residence on the property.

119. Section 5b of Bylaw 2024-19 is uncertain. If the owner died on January 3 of a year, the owner would not have 183 days of residency, but on this definition it suggests that the owner would be able to claim Primary Residence on the property.

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[96] *Hamilton Independent Variety & Confectionary Stores Inc v Hamilton (City)* (1983), 1983 CanLII 3114 (ON CA), [1983] OJ No 3 (ONCA) at para 21.

120. Section 5c of Bylaw 2024-19 is uncertain. It is impossible to know what would satisfy the critiera that "occupation and *normal use"* of the property is not possible.

121. Section 5d of Bylaw 2024-19 is uncertain. It is unclear what satisfies a "catastrophic event, or how "occupation and normal use" are prevented.

122. Section 5e of Bylaw 2024-19 is uncertain. There are no criteria to determine when occupation and normal use are prevented by repairs, nor the criteria by which the Town would assess whether repairs are being carried out without delay.

123. Section 5g of Bylaw 2024-19 is uncertain. The clause suggests that a new owner or a new tenant is able to make a declaration of Primary Residence with only an *intention* to occupy, which is contrary to the definition of Primary Residence.

124. Bylaw 2024-19 is void for uncertainty and should be struck.

Bylaw 2024-19 improperly delegates authority that should be exercised by the Town's assessor to the Town's Chief administrative officer

125. Sections 5 (satisfying the chief administrative officer of the placement into a sub-class) and 8 (chief administrative officer conducting an inspection) of Bylaw 2024-19 are an improper delegation of authority to the Town's chief administrative officer which should be exercised by the Town's assessor.

126. Where an improper delegation takes place, the remedy is for the Court to strike the offending legislation.[97]

127. Powers provided under legislation to be exercised by a statutory "body" cannot be delegated.

[97] *Saint John (City) v. Crowe's Place Ltd.*, 2000 NBPC 3 (CanLII); Cenam Construction Ltd. v. Valley, 1992 CanLII 401 (BC SC).

> **§63.5 Delegation of Powers**
>
> **§63.51** *General*
>
> ...
>
> The maximum *delegatus non potest delegare* is generally applicable to any form of sovereign power and operates to prevent one government body endowed with legislative functions by the state from transferring its deliberative functions to another body or official.[98]

128. Under s. 297(1), it is the assessor who must assign an assessment class to the property and assessors must meet the qualifications established in the Qualifications of Assessor Regulation, AR 233/2005.

129. Under s. 294,[99] it is only the Town's assessor who is statutorily authorized to enter and inspect property. The chief administrative officer has no role in entry or inspection.

130. Under s. 295,[100] it is only the Town's assessor who is statutorily authorized to demand information necessary for the assessor to carry out their duties and responsibilities. The chief administrative officer has no role in demanding information.

131. Bylaw 2024-19 improperly delegates authority to the Town's chief administrative officer and the bylaw is unreasonable as a result. Giving the authority to the chief administrative officer is contrary to the express language of the MGA and is outside the authority of Town Council.

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[98] Ian MacFee Rogers, *The Law of Canadian Municipal Corporations*, 2nd ed. (Toronto: Carswell, 1971) 2016 edition at para. 63.51. Tab 40 Applicants' Authorities.
[99] MGA, s. 294.
[100] MGA, s. 295.

VI. CONCLUSION AND RELIEF SOUGHT

132. The Applicants seek the following:

a. An Order quashing Bylaw 2024-19;

b. In the alternative, a declaration that Bylaw 2024-10 is invalid and of no force or effect; and

c. Costs of this application against the Town of Canmore.

All of which is respectfully submitted this 14th March, 2025.

SHORES JARDINE LLP

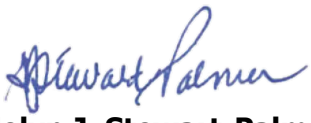
Per: 

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TABLE OF AUTHORITIES

Tab	Authority
1.	Municipal Government Act, RSA 2000, c.M-26 s. 1(1) s 284(1)(c). s 284(1)(r) s. 284.2(1) s. 289 s. 289(2) s. 293(1) s. 294 s. 295 s. 297(1) s. 297(2) s. 303 s. 353 - 370 s. 354 s. 381.2 s. 383. s. 390.3 s. 397 s. 398 s. 460
2.	*Matters Relating to Assessment and Taxation Regulation*, AR 203/2017 s. 5.
3.	*Catalyst Paper Corp. v. North Cowichan (District)*, 2012 SCC 2 (CanLII), [2012] 1 SCR 5, at para 11 and para 24
4.	*Canadian Natural Resources Limited v Fishing Lake Metis Settlement*, 2024 ABCA 131 at para 65, para 68 and para 70.
5.	*Municipal Assessor Regulation*, AR 347/2009.
6.	*Qualifications of Assessor Regulation*, AR 233/2005, s. 3
7.	*Chief Administrative Officer Bylaw*, Bylaw 01-2012
8.	*Kneehill (County) v Harvest Agriculture Ltd,* 2019 ABCA 506 (CanLII), at para 39
9.	*Coffman v. Ponoka (County No. 3),* 1998 ABCA 269 (CanLII), at para 10

Tab	Authority
10.	Unofficial transcription of Council meeting august 20, 2024. #20 in Certified Record.
11.	*Canada (Minister of Citizenship and Immigration) v. Vavilov,* 2019 SCC 65 (CanLII), [2019] 4 SCR 653, at para 10, para 13, and para 120
12.	Auer v. Auer, 2024 SCC 36. at para 3, para 26, para 33, para 46, para 50, para 53, para 54, para 59 and para 63.
13.	TransAlta Generation Partnership v. Alberta, 2024 SCC 37 at para 17, para 22, para 53, para 54 and para 55
14.	*Katz Group Canada Inc. v. Ontario (Health and Long-Term Care)*, 2013 SCC 64, [2013] 3 S.C.R. 810
15.	*Quebec (Commission des droits de la personne et des droits de la jeunesse) v. Directrice de la protection de la jeunesse du CISSS A,* 2024 SCC 43 (CanLII), at para 24
16.	Guide to Property Assessment and Taxation in Alberta
17.	*Rizzo & Rizzo Shoes Ltd. (Re),* 1998 CanLII 837 (SCC), [1998] 1 SCR 27, at para 21
18.	*United Taxi Drivers' Fellowship of Southern Alberta v. Calgary (City),* 2004 SCC 19
19.	*Interpretation Act*, RSA 2000, c I-8, s 10
20.	*Roncarelli v. Duplessis*, 1959 CanLII 50 (SCC), [1959] SCR 121, at page 140
21.	*Local Authorities Election Act*, RSA 2000, c L-21, s. 53.
22.	*Westcan Recyclers Ltd v Calgary (City),* 2025 ABCA 67 (CanLII), at para 55.
23.	*Canadian Natural Resources Limited v Elizabeth Métis Settlement*, 2020 ABQB 210 (CanLII), at para 64, para 65, para 96 and para 123
24.	*Telus Communications Inc. v. Opportunity (Municipal Dist. No. 17),* 1998 ABQB 884 (CanLII), at para 35 to para 37

Tab	Authority
25.	*TimberWest Forest Corp. v. Campbell River (City),* 2009 BCSC 1804 at para 98
26.	*Assessment Authority Act*, RSBC 1996, c.21
27.	*Assessment Act,* RSBC 1996, c. 20, s. 19
28.	*Prescribed Classes of Property Regulation*, BC Reg 438/81
29.	*Speculation and Vacancy Tax Act*, SBC 2018, c. 46
30.	*Vancouver Charter,* SBC 1953 c. 55 at ss. 615 to 622
31.	*Municipal Act, 2001*, SO 2001, c 25, ss. 338.1
32.	*City of Toronto Act, 2006*, S.O. 2006, c. 11, Sched. A ss. 302.1 and following
33.	Ruth Sullivan, Sullivan on the Construction of Statutes, 6th Ed (Toronto: LexisNexis, 2014) at pages 771 and 778
34.	*Brosseau v. Alberta Securities Commission*, 1989 CanLII 121 (SCC), [1989] 1 SCR 301
35.	*Hayward* v. *Hayward*, 2011 NSCA 118 at para 22
36.	*Montreal (City) v Arcade Amusements Inc 1985 CanLII 97 (SCC), [1985], 1 SCR 368, at para 87.*
37.	*Hamilton Independent Variety & Confectionary Stores Inc v Hamilton (City) (1983), 1983 CanLII 3114 (ON CA), [1983] OJ No 3 (ONCA) at para 21*
38.	*Saint John (City) v. Crowe's Place Ltd.*, 2000 NBPC 3 (CanLII)
39.	*Cenam Construction Ltd. v. Valley*, 1992 CanLII 401 (BC SC)
40.	Ian MacFee Rogers, *The Law of Canadian Municipal Corporations*, 2nd ed. (Toronto: Carswell, 1971) 2016 edition at para. 63.51

Appendix A Excerpts from the Municipality Government Act RSA 2000, c.M-26

Assigning assessment classes to property

297(1) When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

(a) class 1 - residential;
(b) class 2 - non-residential;
(c) class 3 - farm land;
(d) class 4 - machinery and equipment.

Part 9

Assessment of Property

Interpretation provisions for Parts 9 to 12

284(1) In this Part and Parts 10, 11 and 12,

(b) "assessed property" means property in respect of which an assessment has been prepared;

(d) "assessor" means

(i) the provincial assessor, or
(ii) a municipal assessor,

and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);

(f.1) "designated manufactured home" means a manufactured home, mobile home, modular home or travel trailer;

(j) "improvement" means

(i) a structure,
(ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
(iii) a designated manufactured home,

(n.4) "municipal assessor" means a designated officer appointed under section 284.2 to carry out the functions, duties and powers of a municipal assessor under this Act;

(r) "property" means

(i) a parcel of land,
(ii) an improvement, or
(iii) a parcel of land and the improvements to it;

(u) "structure" means a building or other thing erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer or sale of the land;

Preparing annual assessments

285 Each municipality must prepare annually an assessment for each property in the municipality, except designated industrial property and the property listed in section 298.

Assessments for property other than designated industrial property

289(1) Assessments for all property in a municipality, other than designated industrial property, must be prepared by the municipal assessor.

(2) Each assessment must reflect

(a)the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and

(b)the valuation and other standards set out in the regulations for that property.

(2.1) If the provincial assessor and a municipal assessor assess the same property, the municipality in which the property is situated must rescind the municipal assessment and notify the assessed person.

(3), **(4)** Repealed 2016 c24 s23.

Duties of assessors

293(1) In preparing an assessment, an assessor must, in a fair and equitable manner,

(a) apply the valuation and other standards set out in the regulations, and

(b) follow the procedures set out in the regulations.

(2) If there are no procedures set out in the regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.

(3) The municipal assessor must, in accordance with the regulations, provide the Minister or the provincial assessor with information that the Minister or the provincial assessor requires about property in the municipality.

Assigning assessment classes to property

297(1) When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

(a) class 1 - residential;

(b) class 2 - non-residential;

(c) class 3 - farm land;

(d) class 4 - machinery and equipment.

(2) A council may by bylaw divide class 1 into sub-classes on any basis it considers appropriate, and if the council does so, the assessor may assign one or more sub-classes to property in class 1.

(2.1) A council may by bylaw divide class 2 into the sub-classes prescribed by subsection (3.1), and if the council does so, the assessor must assign one or more of the prescribed sub-classes to a property in class 2.

(3) If more than one assessment class or sub-class is assigned to a property, the assessor must provide a breakdown of the assessment, showing each assessment class or sub-class assigned and the portion of the assessment attributable to each assessment class or sub-class.

(3.1) For the purposes of subsection (2.1), the following sub-classes are prescribed for property in class 2:

(a) vacant non-residential property;

(b) small business property;

(c) other non-residential property.

(3.2) The sub-classes referred to in subsection (3.1)(a), (b) and (c) may be applied to both the Urban and Rural Service Areas for Lac La Biche County and the Regional Municipality of Wood Buffalo as if the service areas were separate entities.

(3.3) For the purposes of subsection (3.1)(b), property in a municipality is small business property of a business if

(a) the property

(i) is owned or leased by the business, and

(ii) is not designated industrial property,

(b) the business is operating under a business licence or a municipal bylaw that identifies the business, and

(c) the business has, on December 31 of the relevant assessment year or on an alternative date specified in a municipal bylaw, a number of full-time employees across Canada that

(i) is less than 50, or

(ii) is less than any number less than 50 that is specified in a municipal bylaw, whichever is lower.

(3.4) Despite subsection (3.3)(a)(i), a property that is leased by a business is not a small business property of a business if the business has subleased the property to someone else.

(3.5) A municipality may by bylaw prescribe procedures to allow for the effective administration of the small business property sub-class tax rate, including, without limitations, a method for determining and counting full-time employees and the frequency of that count.

(4) In this section,

(a) "farm land" means land used for farming operations as defined in the regulations;

(a.1) "machinery and equipment" does not include

(i) any thing that falls within the definition of linear property as set out in section 284(1)(k), or

(ii) any component of a manufacturing or processing facility that is used for the cogeneration of power;

(b) "non-residential", in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;

(c) "residential", in respect of property, means property that is not classed by the assessor as farm land, machinery and equipment or non-residential.

Preparation of roll

302(1) Each municipality must prepare annually, not later than February 28, an assessment roll for assessed property in the municipality other than designated industrial property.

Contents of roll

303 The assessment roll prepared by a municipality must show, for each assessed property, the following:

(a) a description sufficient to identify the location of the property;

(b) the name and mailing address of the assessed person;

(c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;

(d) if the property is an improvement, a description showing the type of improvement;

(e) the assessment;

(f) the assessment class or classes;

(f.1) repealed 2017 c13 s1(22);

(g) whether the property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 147 or 148 of the *Education Act*;

(g.1) repealed 2016 c24 s34;

(h) if the property is fully or partially exempt from taxation under Part 10, a notation of that fact;

(h.1) if a deferral of the collection of tax under section 364.1 or 364.2 is in effect for the property, a notation of that fact;

(i) any other information considered appropriate by the municipality or required by the Minister, as the case may be.

Contents of provincial assessment roll

303.1 The provincial assessment roll must show, for each assessed designated industrial property, the following:

(a) a description of the type of designated industrial property;

(b) a description sufficient to identify the location of the designated industrial property;

(c) the name and mailing address of the assessed person;

(d) the assessment;

(e) the assessment class or classes;

(f) repealed 2017 c13 s2(9);

(g) whether the designated industrial property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 147 or 148 of the *Education Act*;

(h) if the designated industrial property is exempt from taxation under Part 10, a notation of that fact;

(h.1) if a deferral of the collection of tax under section 364.2 is in effect for the property, a notation of that fact;

(i) any other information considered appropriate by the provincial assessor.

Recording assessed persons

304(1) The name of the person described in column 2 must be recorded on the assessment roll as the assessed person in respect of the assessed property described in column 1.

(3) A person who purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person

(a) must provide to the provincial assessor, in the case of designated industrial property, or

(b) must provide to the municipality, in the case of property other than designated industrial property,

written notice of a mailing address to which notices under this Part and Part 10 may be sent.

Tax roll

327(1) Each municipality must prepare a tax roll annually.

(2) The tax roll may consist of one roll for all taxes imposed under this Part or a separate roll for each tax imposed under this Part.

(3) The tax roll for property tax may be a continuation of the assessment roll prepared under Part 9 or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

Contents of tax roll

329 The tax roll must show, for each taxable property or business, the following:

(a) a description sufficient to identify the location of the property or business;

(b) the name and mailing address of the taxpayer;

(c) the assessment;

(d) the name, tax rate and amount of each tax imposed in respect of the property or business;

(e) the total amount of all taxes imposed in respect of the property or business;

(f) the amount of tax arrears, if any;

(g) if any property in the municipality is the subject of an agreement between the taxpayer and the municipality under section 347(1) relating to tax arrears, a notation of that fact;

(g.1) if any property in the municipality is the subject of a bylaw or agreement under section 364.1 to defer the collection of tax, a notation of the amount deferred and the taxation year or years to which the amount relates;

(g.2) if any property in the municipality is the subject of a deferral granted under section 364.2, a notation of the amount deferred and the taxation year or years to which the amount relates;

(h) any other information considered appropriate by the municipality.

Property tax bylaw

353(1) Each council must pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of

(a) the expenditures and transfers set out in the budget of the municipality, and

(b) the requisitions.

Tax rates

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

Calculating tax rates
355 A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.

Calculating amount of tax
356 The amount of tax to be imposed under this Division in respect of a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property.