COURT OF APPEAL OF ALBERTA

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APPLICANTS:	STEPHEN ROSS, LESLIE SKINGLE, BRIAN TALBOT, RALPH YOUNG, DEVONIAN DEVELOPMENT CORPORATION, and THREE SISTERS MOUNTAIN VILLAGE PROPERTIES LTD.
STATUS ON APPEAL:	Appellants
RESPONDENT:	TOWN OF CANMORE
STATUS ON APPEAL:	Respondent
DOCUMENT:	**FACTUM**

Appeal from the Order of
The Honourable Justice C.D. Simard
Dated the 28th day of April, 2025
Filed the 7th day of May, 2025

FACTUM OF THE RESPONDENT

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1. This appeal concerns the validity of Bylaw No. 2024-19 (the "**Sub-class Bylaw**") passed by the Respondent, the Town of Canmore (the "**Town**") which created an assessment sub-class comprised of residential homes that are used as primary residences. This would allow the Town to assign a different mill rate to that sub-class, which is the only legislative purpose for an assessment sub-class.[1] Under section 297(2) of the *Municipal Government Act* (the "*MGA*"), Council may divide the Residential assessment class into sub-classes "on any basis it considers appropriate."[2] Notwithstanding that broad language, the Appellants contend that it was beyond Council's jurisdiction to create the Primary Residential sub-class.

2. The Town submits that the Chambers Justice correctly applied the "reasonableness" standard of review, and upheld the validity of the Sub-class Bylaw, save for one section (which is not under appeal). The Chambers Justice correctly recognized that the burden fell on the Appellants to rebut the presumption of validity that applies to municipal bylaws, and the Chambers Justice followed recent direction from the Supreme Court of Canada and this Court which confirms that deference must be shown to municipal Councils when reviewing the *vires* of municipal bylaws.

3. As the Record amply demonstrates, the Primary Residential assessment sub-class was created to respond to an urgent and pressing situation that, in many ways, is unique to Canmore. The Record shows that a high percentage of Canmore's residential housing stock is occupied by seasonal or part-time residents, and its real estate prices and rents have skyrocketed. Council carefully studied different options to address this situation, which adversely impacts the Town's economic development and viability. Creating this assessment sub-class was one of several policy initiatives approved by Council to address with this pressing municipal concern.

4. Accordingly, the Bylaw was passed to achieve proper municipal objectives as defined in the *MGA*.[3] A broad and purposive interpretation of the *MGA*, including its assessment and taxation provisions, supports the Chambers Justice's finding that it was within Council's jurisdiction to pass this bylaw – the Legislature expressly gave Council

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[1] *Municipal Government Act*, RSA 2000, c M-26, s 354 [*MGA*].
[2] *MGA*, s 297(2).
[3] *MGA*, s 3.

broad authority to create sub-classes under section 297(2) to achieve proper municipal objectives. The Appellants' proffered interpretation suggests that the concepts of "fairness" and "equity" in taxation mean that physically similar properties must be taxed at the same rate, but this narrow interpretation ignores the broader context within which Council's jurisdiction to create sub-classes (and to assign different tax rates to different classes and sub-classes of assessable property) is situated.

5. Further, the Bylaw does not improperly subdelegate any of the assessor's functions to the Town's Chief Administrative Officer ("**CAO**"). The limited role played by the CAO in approving the form of declaration used to determine primary residency, and in conducting inspections to ensure the accuracy of declarations, does not impinge on the assessor's core function, which is to prepare individual assessments in accordance with the *MGA*, its regulations, and any applicable bylaws passed by the Town.

6. The Town submits that this Court should uphold the Chambers Justice's decision and dismiss the appeal.

PART I. FACTS

A. The Sub-class Bylaw

7. The Sub-class Bylaw was passed by Council on August 20, 2024. It repealed and replaced an earlier version, which was passed in 2013. The key change made in the new Sub-class Bylaw was to create a Primary Residential assessment sub-class – other sub-classes included in the new Sub-class Bylaw, including the "Tourist Home" and "Residential Vacant Serviced Land" sub-classes, existed in the previous bylaw.

8. The term "primary residence" is defined at section 2(j), which confirms the property must be "the usual place where a person is ordinarily resident and 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."[4] The definition then provides a non-exhaustive list of indicia of a primary residence, including that it would be the person's physical address

[4] *A Bylaw to Provide for the Division of Class 1 Property into Subclasses for Property Assessment Purposes*, Town of Canmore Bylaw No. 2024-19 (Office Consolidation dated June 3, 2025), s 2(j) (the "Sub-class Bylaw Office Consolidation") **[Respondent's Extracts of Key Evidence ("REKE") at Tab 1, Page 004].**

shown on their driver's license, where their income tax correspondence is addressed and delivered, and where the person's mail is delivered.

9. Section 4 confirms that a Residential property shall be placed in the Primary Residential sub-class if a declaration is submitted to the Town by December 31 of the assessment year, confirming that at least one dwelling unit on the property was occupied as a "primary residence." Other residential buildings, including "apartment buildings", "employee housing", and separately titled residential parking stalls and storage units would also meet the criteria. The form of declaration is approved by the Town's CAO.

10. Section 5 of the Sub-class Bylaw identifies several additional criteria that can be met for a property to be classified as a Primary Residence, which generally includes situations where it was not possible for the property to be occupied as a Primary Residence in the assessment year, provided the owner submits a declaration confirming one of these conditions was met.[5] That form of declaration is also approved by the CAO.

11. The Sub-class Bylaw creates a new statutory offence for making false and misleading statements in declarations (section 6), which is punishable by a fine of up to $10,000.00 (section 7). The CAO is given authority to conduct audits to ensure the accuracy of any declarations submitted to the Town (section 8). If the CAO discovers any false or misleading information, the CAO can issue a fine under section 7. The assessor would also have discretion to disregard declarations containing false information in assigning a property to the correct class or sub-class.[6]

12. Following the issuance of the Decision Below, the Town passed some amendments to the Sub-class Bylaw on May 27, 2025.[7] The amendments included:

a. Amending section 5 of the Sub-class Bylaw to remove the reference to "the CAO being satisfied" that the property qualifies for inclusion in the Primary Residential sub-class; and

b. Repealing section 9, which was struck by the Chambers Justice.

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[5] Sub-Class Bylaw Office Consolidation, s 5 **[REKE at Tab 1, Pages 005-006]**.
[6] *MGA*, s 295.1.
[7] *A Bylaw to Amend the Division of Class 1 Property Bylaw 2024-19*, Town of Canmore Bylaw No. 2025-19 (May 27, 2025) (the "Amending Bylaw") **[REKE at Tab 2].**

13. The Town has included a copy of the Amending Bylaw, and a Consolidated version of the Sub-class Bylaw incorporating these amendments in its Extracts.[8]

B. Review of the Record

14. The Sub-class Bylaw represents the culmination of a significant effort undertaken by the Town's Council and Administration over the last three years to investigate options to deal with housing affordability and livability issues in Canmore. This was identified as one of Council's top priorities shortly after the 2021 municipal election.[9] Specifically, the Town's 2023-2026 Strategic Plan identified the following as one of Council's core policy objectives:

> *The provision of affordable and accessible services is vital to our community. This includes a commitment to a range of underserved housing options, a focus on increasing affordable and convenient options to encourage more trips by fare-free transit, foot, or bicycle, and support of meaningful employment opportunities so our residents can flourish.*[10]

15. The Sub-class Bylaw represents one of several legislative initiatives designed to help achieve this policy goal.

16. In June 2023, Council approved a Housing Accelerator Fund Action Plan (the "**Action Plan**") which highlighted some of the acute challenges the Town was facing with housing affordability and in attracting full-time residents:

- *A growing proportion of non-owner-occupied dwellings – substantially higher than provincial average. Statistics Canada data indicates 8% of homes in Alberta are non-owner occupied compared to 26% of homes in Canmore being non-owner occupied.*
- *An increased proportion of households renting versus owning from 29% in 2011 to 34% in 2021.*
- *An increased proportion of households spending more than 30% of income on shelter costs.*
- *Monthly shelter costs have increased by 65% since 2006 and are 37% higher than the Alberta average. Shelter costs for owners include*

[8] Amending Bylaw, *ibid*; Sub-class Bylaw Office Consolidation **[REKE at Tab 1].**
[9] Town of Canmore Strategic Plan 2023-2026 at pages 3-4 **[REKE at Tab 3, Pages 024-025].**
[10] Town of Canmore Strategic Plan 2023-2026 at page 4 **[REKE at Tab 3, Page 025].**

> *mortgage payments, property tax, and utilities and for renters include rent and utilities.*
>
> - *Average property values have increased by 80% since 2006 and are twice as high as the Alberta average.*[11]

17. The Action Plan recommended that Council "investigate tax structures to incentivize full-time / long-term occupancy of residential units":

> *Canmore has some of the highest housing costs in Canada. Increasing property values are contributing to rental housing demand as fewer full-time households can afford to purchase a home and turn to the rental market. Empty homes and homes that are infrequently occupied further contribute to the housing crisis by removing market opportunities for local residents. Incentives to occupy housing units long-term rather than keep them vacant can help with our housing crisis directly, by encouraging full-time occupancy. Administration is recommending that property tax structures that would create a surcharge for vacant or underoccupied properties should be investigated. Such a program would support provision of housing as it is recommended that additional taxes levied on those who choose to keep their homes vacant or underoccupied would be directed to the provision of affordable/attainable housing for long-term occupancy. This approach could include incentivizing the development of vacant lots/land.*[12]

18. On June 6, 2023, Council passed motions approving the Action Plan, and directing administration to return to Council with a report on "property tax policy options to incentivize purpose-built rentals and full-time / long-term occupancy of residential units."[13] This led to the formation of a "Livability Tax Policy Task Force" (the "**Task Force**") in September 2023, whose mandate included investigating and reporting on options for tax policies to incentivize the construction of purpose-built rentals, and long-term occupancy of residential units in Canmore.[14] The Task Force was supported by an external consultant, Verum Consulting.

19. On January 9, 2024, the Task Force presented its Final Report to Council.[15] The Task Force made several recommendations on a variety of policy options that were intended to work in tandem to achieve the objectives of incentivizing long-term occupancy

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[11] Housing Accelerator Fund Action Plan at page 3 **[REKE at Tab 4, Page 041].**
[12] Housing Accelerator Fund Action Plan at page 6 and Attachment 2, pages 4-5 **[REKE at Tab 4, Pages 044, 072-073].**
[13] June 6, 2023 Regular Council Meeting Minutes, Item H(1), page 6 **[REKE at Tab 5, Page 092].**
[14] Town of Canmore Livability Tax Policy Task Force Terms of Reference **[REKE at Tab 6].**
[15] Canmore Livability Task Force: Final Recommendations **[REKE at Tab 7].**

of residential units in Canmore. One significant policy recommendation entailed creating a "primary residence rebate" program.[16]

20. The Final Report specifically noted that a higher percentage of residential properties in Canmore are occupied on a part-time basis or are being used as tourist homes when compared with the provincial average, and housing prices in Canmore are more than double the provincial average.[17] Other Canadian jurisdictions (specifically, municipalities in British Columbia and Ontario) have created "non-primary residence taxes" to "reduce the prevalence of underutilized properties", and these have successfully reduced the number of residential properties that are not being fully utilized in those jurisdictions.[18]

21. The Final Report noted that "Council has the authority to establish subclasses of residential property on any basis it considers appropriate", which mirrors the language of section 297(2) of the *MGA*, and that "[i]t is likely within the authority of the Town to create a primary residence sub-class."[19] The Final Report recommended creating a new "Primary Residential" sub-class because it was "the most administratively efficient from a cost, compliance and enforcement perspective."[20]

22. Town Council passed a motion accepting the Task Force's recommendations and directing Administration to develop a plan to implement them.[21]

23. On June 18, 2024, Administration presented an update at a Committee of the Whole, which provided several options to amend the Town's tax structure to implement the Task Force's recommendations.[22] This report expressly noted that the *MGA* does not expressly contain "vacancy tax" provisions similar to what other Canadian jurisdictions have, but it does contain section 297(2), which "provides Council with broad discretion to divide residential properties into any number of subclasses on any basis it considers

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[16] Canmore Livability Task Force: Final Recommendations, pages 7-8, 10-11, 42-44 **[REKE at Tab 7, Pages 136-137, 139-140, 185-187].**
[17] Canmore Livability Task Force: Final Recommendations, pages 34-35 **[REKE at Tab 7, Pages 177-178].**
[18] Canmore Livability Task Force: Final Recommendations, page 36 **[REKE at Tab 7, Page 179].**
[19] Canmore Livability Task Force: Final Recommendations, page 37 **[REKE at Tab 7, Page 180].**
[20] Canmore Livability Task Force: Final Recommendations at page 38 **[REKE at Tab 7, Page 181].**
[21] January 9, 2024 Regular Council Meeting Minutes at page 4 **[REKE at Tab 8, Page 277].**
[22] June 18, 2024 Report to Committee of the Whole **[REKE at Tab 9].**

appropriate."[23] Administration recommended that Council create a "Primary Residential" sub-class because "subclasses are expressly permitted in the *MGA*, the administration of a subclass program is not as onerous as a rebate program, and it would minimize taxpayer confusion over taxes owing."[24]

24. The first version of the Sub-class Bylaw was passed by Council on August 20, 2024. Administration presented a report to Council which comprehensively set out the history leading to the consideration of the Sub-class Bylaw, how the new Primary Residential assessment class and declaration form process would operate, and the important policy objectives that this new sub-class was intended to address.[25]

25. Overall, the Record demonstrates that Council identified an important and pressing policy objective early in its mandate to alleviate a housing shortage by incentivizing full-time and long-term occupancy of residential units in Canmore. The Town commissioned studies and reports which demonstrated that Canmore was facing unique challenges with its residential housing stock that were in many ways greater and more complex than what other municipalities in Alberta were facing. Council then developed a multi-pronged strategy to deal with this unique challenge. One of those policy initiatives included creating a new Primary Residential sub-class, which would help incentivize people to use residential properties in the Town as their primary residences, and to otherwise raise additional revenues that could be used to fund affordable housing projects.

26. Under section 3 of the *MGA*, the purposes of a municipality include:

- To foster the economic development of the municipality (subsection a.2);
- To provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality (subsection b); and
- To develop and maintain safe and viable communities (subsection c).[26]

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[23] June 18, 2024 Report to Committee of the Whole at pages 2-3 **[REKE at Tab 9, Pages 323-324].**
[24] June 18, 2024 Report to Committee of the Whole at page 3 **[REKE at Tab 9, Page 324].**
[25] August 20, 2024 Request for Decision re Division of Class 1 Property Bylaw 2024-19 **[REKE at Tab 10].**
[26] *MGA*, s 3.

27. The policy objectives underlying the Sub-class Bylaw are consistent with these municipal purposes. Given that section 297(2) provides Council with broad authority to create sub-classes "on any basis it considers appropriate", the Town reasonably interpreted this authority as being sufficiently broad to create assessment sub-classes that are intended to address critical issues that impact the Town's viability and economic well-being.

PART II. GROUNDS OF APPEAL

28. The Appellants have raised two grounds of appeal:

a. Did the Chambers Justice err in determining that it was *intra vires* Council's jurisdiction to create a Primary Residential sub-class under section 297(2) of the *MGA*?

b. Did the Chambers Justice err in concluding that the Sub-class Bylaw did not improperly subdelegate any of the municipal assessor's functions to the CAO?

29. The two other issues decided by the Chambers Justice (pertaining to retrospectivity, and whether the Sub-class Bylaw is void for vagueness) have not been appealed to this Court.

PART III. STANDARD OF REVIEW

30. The Respondent agrees that the Chambers Justice selected the correct standard of review, which is "reasonableness."[27] The Chambers Justice accurately summarized the core principles of conducting a reasonableness review that are most relevant to this matter at paragraph 9 of the Decision Below.

31. The Respondent disagrees that the Chambers Justice erred in applying the reasonableness standard of review in this case. The Chambers Justice had appropriate regard for the direction provided in recent jurisprudence from the Court of Appeal and the Supreme Court of Canada, which confirms that the Court's primary task is to determine

[27] Decision Below at paras 8-9; Appellants' Factum at para 39.

whether the Subclass Bylaw falls within a reasonable interpretation of the Town's delegated authority under the *MGA*.[28]

32. The Supreme Court of Canada's recent decision in *Auer* provides helpful guidance which the Chambers Justice followed in applying the reasonableness standard of review. In that decision, the Supreme Court confirmed that, when a court analyzes the *vires* of subordinate legislation, the language chosen by the Legislature will help inform the extent to which the delegate has been given discretion to define their own jurisdiction:

> *The language chosen by the legislature in an enabling statute describes the limits and contours of a delegate's authority … . The legislature may use precise and narrow language to delineate the power in detail, thereby tightly constraining the delegate's authority. Alternatively, the legislature may use broad, open-ended or highly qualitative language, thereby conferring broad authority on the delegate … . Statutory delegates must respect the legislature's choice in this regard. They "must ultimately comply 'with the rationale and purview'" of their enabling statutory scheme in accordance with its text, context and purpose … .*[29]

33. The Court of Appeal's recent decision in *Westcan* succinctly summarized the core principles which apply when a court judicially reviews the *vires* of a municipal bylaw:

> *As previously noted, this Court must determine whether the chambers decision selected the correct standard of review and properly applied it. After the chambers decision was issued, the Supreme Court released its decision in Auer v Auer, 2024 SCC 36 [Auer] which establishes that the vires of subordinate legislation must be assessed on a reasonableness standard. The assessment must be informed by subordinate legislation's "presumption of validity" and by considering whether the subordinate legislation is consistent "with specific provisions of the enabling statute and with its overriding purpose or object", interpreted using a broad and purposive approach. Reasonableness review does not consider the policy merits of the impugned subordinate legislation; it does not consider whether it is "necessary, wise, or effective in practice": …. In this sense, the "reasonableness" review in Auer accords with the statutory direction provided by section 539 of the MGA, which specifically precludes a by-law being "challenged on the ground that it is unreasonable".*[30]

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[28] *Auer v Auer*, 2024 SCC 36 [*Auer*]; *TransAlta Generation Partnership v Alberta*, 2024 SCC 37 [*TransAlta* SCC]; *Vavilov v Canada (Minister of Citizenship and Immigration)*, 2019 SCC 65 [*Vavilov*]; *Westcan Recyclers Ltd v Calgary (City)*, 2025 ABCA 67 [*Westcan*].
[29] *Auer* at para 62 (citations omitted).
[30] *Westcan* at para 59 (citations omitted).

34. This analysis is also informed by section 539 of the *MGA*, which precludes municipal bylaws from being "challenged on the ground that it is unreasonable."[31] This means that the Court's focus must be on the municipality's jurisdiction to pass the bylaw, and not on its policy merits.[32]

35. On appeal, the Court of Appeal's task is to determine "whether the court below identified the appropriate standard of review and applied it correctly."[33] This exercise effectively sees the appellate court "step into the shoes of the lower court", such that the appellate court's focus is primarily on the reasonableness of the administrative decision.[34]

PART IV. ARGUMENT

A. The Chambers Justice Correctly Found that the Primary Residential Sub-class is *Intra Vires* Council's Jurisdiction

36. The Chambers Justice correctly found that Council reasonably interpreted and applied its own jurisdiction when it created a Primary Residential sub-class via the Sub-class Bylaw. The Chambers Justice had appropriate regard for the applicable standard of review, which calls for deference to be shown to statutory delegates on jurisdictional questions. He also properly interpreted section 297(2) of the *MGA* in accordance with the "modern method" of statutory interpretation.

37. The Respondent agrees that the "modern method" of statutory interpretation applies when evaluating the reasonableness of any statutory interpretation conducted by an administrative tribunal or statutory delegate.[35] Where "reasonableness" is the applicable standard of review on a question of statutory interpretation, the reviewing court "does not undertake a *de novo* analysis of the question or 'ask itself what the correct decision would have been.'"[36] Rather, the Court must examine the administrative decision as a whole, in context with the Record, and determine whether the decision-

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[31] *MGA*, s 539.
[32] *Westcan* at para 59; *Koebisch v Rocky View (County)*, 2021 ABCA 265 at para 23.
[33] *Agraira v Canada (Public Safety and Emergency Preparedness)*, 2013 SCC 36 at para 45 [*Agraira*]; *Westcan* at para 59.
[34] *Agraira* at para 46.
[35] *Vavilov* at paras 117-118; *Auer* at para 64.
[36] *Vavilov* at para 116.

maker's interpretation is consistent with the text, context and purpose of the governing legislation.[37]

38. In *Auer*, the Supreme Court confirmed that this type of reasonableness review remains possible even in the absence of formal reasons. This is because the statutory delegate's reasoning process can "often be deduced from various sources."[38] Citing its earlier decision in *Catalyst Paper*, the Supreme Court specifically noted that, when reviewing municipal taxation bylaws, the Court may have regard to "the debate, deliberations and the statements of policy that gave rise to the bylaw", and the "regulatory impact analysis statements if they are available."[39]

39. In *Catalyst Paper*, the Supreme Court of Canada confirmed that courts must also have regard for "the broad discretion provincial legislators have traditionally accorded to municipalities engaged in delegated legislation."[40] Municipal bylaws are not akin to quasi-judicial tribunal decisions – rather, they represent decisions that are intended to respond to "an array of social, economic, political and other non-legal considerations."[41] Accordingly, the Supreme Court confirmed that, when a court reviews the *vires* of a municipal bylaw on judicial review, it should generally refrain from intervening unless the bylaw "is one no reasonable body informed by these factors could have taken."[42]

40. In short, when evaluating the *vires* of a municipal taxation bylaw, the reviewing court must have regard for the content of the Record to ascertain whether Council interpreted and applied its jurisdiction reasonably in enacting the bylaw in question.

41. That is precisely what the Chambers Justice did. The Chambers Justice applied the modern method of statutory interpretation, and correctly directed himself to the issue at hand, which was whether the Sub-class Bylaw falls within a reasonable interpretation

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[37] *Vavilov* at para 120.
[38] *Auer* at para 52.
[39] *Auer* at para 53 citing *Catalyst Paper Corp. v North Cowichan (District)*, 2012 SCC 2 at para 29 [*Catalyst Paper*].
[40] *Catalyst Paper* at para 19.
[41] *Catalyst Paper* at para 19.
[42] *Catalyst Paper* at para 24.

of the purpose and object of the *MGA*.[43] He correctly noted that the text of the statute "remains the anchor of this interpretive exercise."[44]

42. The Chambers Justice correctly concluded that section 297(2) itself is drafted broadly – so broadly, that he found "[i]t is hard to imagine a broader, more discretionary formulation."[45] He also specifically had regard for paragraph 62 of *Auer*, which noted that, when a court considers the *vires* of subordinate legislation, "precise and narrow" language will be interpreted as constraining the delegate's authority, while "broad, open-ended or highly qualitative language" will be interpreted as conferring broad authority and discretion.[46] It is clear that section 297(2) falls under the latter category; the Chambers Justice was accordingly correct that the Legislature has delegated broad authority and discretion to municipalities to create different types of assessment sub-classes within the Residential assessment class.

43. The Chambers Justice then correctly determined that Council reasonably interpreted its jurisdiction when it created a sub-class based on the *use* of the property, as opposed to the property's physical characteristics. The Primary Residential sub-class, at its core, draws distinctions between properties based on how long the property is occupied by its residents – only properties "used" as a Primary Residence will qualify for inclusion in that sub-class.

44. The Chambers Justice specifically had regard for the definitions of other assessment classes within section 297, which reference the "use" of the property as being the defining distinguishing feature which qualifies properties for inclusion in one class or another.[47] For instance, properties will be classified as "farm land" if they are "**used for** farming operations as defined in the regulations."[48] Similarly, properties will be classified as "non-residential" if they are "property on which industry, commerce or **another use**

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[43] Decision Below at paras 14-15.
[44] Decision Below at para 14, citing *Quebec (Commission des droits de la personne et des droits de la jeunesse) v Directrice de la protection de la jeuness du CISSS A*, 2024 SCC 43 at paras 23 and 24.
[45] Decision Below at para 17.
[46] Decision Below at para 17, citing *Auer* at para 62.
[47] Decision Below at para 19; *MGA*, s 297.
[48] *MGA*, s 297(4)(a).

takes place or is permitted to take place … but does not include farm land or land that is **used or intended to be used** for permanent living accommodation."[49]

45. The Chambers Justice also had regard for the *Guide to Property Assessment and Taxation in Alberta* published by Alberta Municipal Affairs.[50] The *Municipal Affairs Guide* expressly states that, when the assessor assigns properties to different assessment classes and sub-classes, "[p]roperty is classified according to **its actual use**."[51] This extrinsic evidence supports the Chambers Justice's conclusion that assessment classes distinguish between different types of property based on actual use.

46. The Court of Appeal has also confirmed that assessment classes are determined based on the property's "actual use."[52]

47. The Chambers Justice was therefore correct in concluding that "how a property is used" is a proper basis for Council to draw distinctions when creating Residential sub-classes under section 297(2).[53] It therefore follows that it was reasonable for Council to create a Primary Residential sub-class, because that sub-class also distinguishes between different properties based on their actual use each year.

48. The Appellants' argument also fails to recognize that, under the four "main" assessment classes, properties that are otherwise identical in their physical characteristics can be assigned to different assessment classes based on their use.

49. For example, in *Cavendish*, the Court of King's Bench found that an improvement can be classified as "machinery and equipment" if it "forms an integral part of an operational unit intended for or used in … manufacturing [or] processing,"[54] but if it does not meet that definition, then it can still be assessable if it meets the definition of a

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[49] *MGA*, s 297(4)(b).
[50] Municipal Affairs, *Guide to Property Assessment and Taxation in Alberta* [*Municipal Affairs Guide*] **[REKE at Tab 11].**
[51] *Municipal Affairs Guide* at page 15 **[REKE at Tab 11, Page 124].**
[52] *Associated Developers Ltd. v Edmonton (City)*, 2020 ABCA 253 at paras 36-39 [*Associated Developers*].
[53] Decision Below at para 20.
[54] *Matters Relating to Assessment and Taxation Regulation*, Alta Reg 203/2017, s 2(1)(g) [*MRAT*].

"structure", or is "any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure."[55]

50. If the "improvement" is machinery and equipment based on it being integral to an operational unit intended for or used in manufacturing or processing, then it must be assigned to the "machinery and equipment" assessment class, and be taxed at the tax rate the municipality has assigned to that assessment class.[56] However, if the assessable improvement is not machinery and equipment, because it is not integral to an operational unit intended for or used in manufacturing or processing, then it would need to be assigned to one of the other assessment classes (likely, the "non-residential" assessment class), and taxed based on the tax rate assigned by Council for that assessment class. The key distinction in this analysis has nothing to do with the physical characteristics of the improvement – rather, the analysis focuses on the extent the improvement is used for a specific intended purpose, which in turn determines the tax rate that is applied to the improvement.

51. The Court of King's Bench's decision in *Airdrie* is another example of how a property with the same physical characteristics can be assigned to two different assessment classes based on use.[57] That decision concerned the assessment of a parcel of undeveloped grassland, and it considered the extent to which the property was "used for farming operations." The subject property had experienced drought conditions and a fire in the assessment year which rendered it incapable of sustaining cattle grazing.[58]

52. The Board (and the Court) ultimately concluded that the parcel should be classified as "farm land" because it was being allowed to "lie fallow" and recover for potential grazing in future years, which was a sufficient agricultural use to qualify as "farm land."[59] Had that not been the case, it would have been assessed at market value and assigned to either the "residential" or "non-residential" assessment classes. Again, this results in the

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[55] *MGA*, s 284(1)(j)(ii), (ii); 284(1)(u); see *Cavendish Farms Corp. v Lethbridge (City)*, 2024 ABKB 768 at para 34 [*Cavendish*].
[56] *MGA*, ss 284(1)(l), 297(1)(d), 297(4)(a.1); *MRAT*, s 2(1)(g).
[57] *Airdrie (City) v. 803969 Alberta Ltd.*, 2020 ABQB 114 [*Airdrie*].
[58] *Airdrie* at para 8.
[59] *Airdrie* at para 60.

same property – vacant grassland on which no grazing took place in the assessment year – being assigned to one of two assessment classes (and therefore one of two different tax rates) based solely on the property's actual use.

53. The Appellants are therefore incorrect in asserting that assessment classes under section 297 can only draw distinctions based on physical characteristics. The four main assessment classes draw distinctions based on "use", and their application can result in situations where properties with similar or identical physical characteristics are assigned to different assessment classes based on their use.

54. Further, the Chambers Justice had regard for the fact that the Legislature created a specific sub-class under the "non-residential" assessment class which was also based on the use of the property (and the identity of the user).[60] Under section 297(3.1), the Legislature has authorized municipalities to create a "small business" sub-class under the "non-residential" assessment class. The primary method of identifying properties in the small-business sub-class is the number of persons employed across Canada by the company.[61] This sub-class therefore draws distinctions based on both the characteristics of the owner, as well as the use of the property; there is no distinction drawn based on the property's physical characteristics. The Appellants are effectively arguing that it would be unreasonable to interpret section 297(2) to include distinctions that are permitted under a much narrower delegation of authority pertaining to sub-classes created under the Non-Residential assessment class.

55. The Chambers Justice also correctly interpreted the Sub-class Bylaw contextually within the purpose and object of the *MGA* as a whole. The Chambers Justice concluded that the Sub-class Bylaw will create "current, correct, fair and equitable" assessments because the bylaw does not impact the assessor's "value assignment" task, and Council has broad authority to create assessment sub-classes based on the use of the property, and to assign different tax rates to those sub-classes.[62]

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[60] Decision Below at paras 43-46.
[61] *MGA*, s 297(3.1).
[62] Decision Below at para 51.

56. The Chambers Justice's observations are correct – the assessor's task to determine each property's market value is unaffected by the Sub-class Bylaw. While the assessor must assign properties to the correct class and sub-class, that task is separate and distinct from determining each property's assessed value.

57. This conclusion is supported by the Court of Appeal's decision in *Associated Developers*, which confirmed that the valuation standard and methodology is determined independently from the assessment class when preparing assessments.[63]

58. Accordingly, as the Chambers Justice correctly concluded, the assessor's "value assignment" task is unaffected by the Sub-class Bylaw. The assessor will still determine each property's market value, and the assessed values will drive how the tax burden is distributed between properties within each class and sub-class. This supports the Chambers Justice's conclusion that the Sub-class Bylaw will still result in assessments that are fair, equitable and correct.

59. The Appellants argue that assessment sub-classes cannot result in properties with similar physical characteristics paying different levels of tax, as that would violate the *MGA*'s objective of distributing the tax burden in fair and equitable manner.

60. We have already demonstrated that the "core" assessment classes result in situations where physically identical properties will be assigned to different classes based on their use, which undermines the Appellants' position on this issue.

61. Further, the Appellants' argument conflates "fairness and equity" in the assessment and taxation context with being "the same", such that distinctions which result in differing tax burdens between different properties are contrary to Alberta's assessment and taxation regime. As this Court found in *TransAlta ABCA*, that is not the case:

> *The MGA expressly recognizes that not all properties are the same and that distinctions must be drawn for assessment and taxation purposes. The language of the MGA does not expressly authorize the Minister to draw distinctions between different types of "electric power generation properties." However, it contemplates regulations prescribing "subclasses" of non-residential property (s. 322(1)(g.01)) and such distinctions are, in any event, a necessary incident to the exercise of the Minister's delegated*

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[63] *Associated Developers* at paras 28, 38-39.

> *regulation-making power: … Differentiating between properties is fundamental to a functional assessment regime … .*[64]

62. With respect, the Appellants have fallen into the same error that this Court identified in *TransAlta ABCA* – their arguments focus on what *they think* is fair and equitable.[65] For sub-classes created under section 297(2), and the tax rates ultimately assigned to those sub-classes, it is *Council* which is given the authority to decide what sub-classes are necessary to create a fair and equitable distribution of taxes attuned to their municipality's particular circumstances. The Chambers Justice appropriately showed deference to Council's determination of what a "fair and equitable" distribution of taxes between classes and sub-classes would look like in Canmore's particular context.

63. Importantly, assessment classes and sub-classes serve only one purpose – to allow Council to assign different tax rates to each class and sub-class.[66] They serve no other purpose. Accordingly, section 297(2) allows Council to define the criteria by which the assessor assigns properties to specific sub-classes under the Residential assessment class, and Council is then given broad discretion to assign different tax rates to each class and sub-class. This means that Council has broad authority to distribute the tax burden among different assessment classes and sub-classes, even if that results in different sub-classes of Residential properties paying different tax rates.

64. With respect to the Primary Residential sub-class, as the Record amply demonstrates, Council decided to create this sub-class to specifically address a pressing municipal concern which impacts the municipality's economic vitality and viability. [67] The Sub-class Bylaw's objective is to encourage more residential properties to be used as primary residences, and to raise additional revenues to fund affordable housing. These objectives fall well within the "municipal purposes" identified in section 3 of the *MGA*.

65. The Respondent submits that the broad discretion given to municipalities to enact sub-class bylaws under section 297(2) must be interpreted with the municipal purposes in section 3 in mind. Ultimately, while this will result in the overall tax burden shifting

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[64] *TransAlta Generation Partnership v. Alberta (Minister of Municipal Affairs)*, 2022 ABCA 381 at para 84 (citations omitted) [*TransAlta ABCA*].
[65] *TransAlta ABCA* at para 67.
[66] *MGA*, s 354.
[67] See "Facts" section above.

between different sub-classes of Residential properties, that is not inherently unfair or inequitable – the overall tax system is fair and equitable when it is designed to help the municipality achieve its municipal purposes, and it is Council that is given the legislative authority to determine what that looks like.

66. The Chambers Justice's finding that the Sub-class Bylaw maintains the principles of fairness and equity is also consistent with the Supreme Court of Canada's decision in *TransAlta SCC.* In that case, the Supreme Court considered the validity of amendments made by the Minister of Municipal Affairs to the regulated procedure for assessing linear property. Specifically, the Minister changed those procedures to preclude the assessor from considering the impact of "Off Coal Agreements" on a property's assessed value.[68]

67. The Supreme Court agreed that this revision discriminated against a subset of properties assessed under these procedures (specifically, coal-fired power plants that were required by government policy to convert to natural gas pursuant to Off-Coal Agreements).[69] However, the Supreme Court nevertheless upheld the validity of these provisions because the assessment and taxation provisions in the *MGA* impliedly authorized the Minister to discriminate in this fashion.[70]

68. The Supreme Court concluded that the statute gave the Minister broad authority to "make regulations establishing valuation standards for linear property,"[71] and the Minister had broad authority to draw distinctions on the basis of the "specifications and characteristics of properties."[72]

69. The Supreme Court concluded that this was fully consistent with the scheme and purpose of the *MGA*. The Supreme Court referred to its earlier decision in *Capilano* to find that the assessment and taxation provisions in the *MGA* serve two purposes:

a. "To establish and maintain a property assessment system that fairly and equitably distributes taxes, and promotes transparency, predictability and stability for municipalities and taxpayers"; and

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[68] *TransAlta SCC* at paras 1-2, 19-21.
[69] *TransAlta SCC* at paras 5, 46.
[70] *TransAlta SCC* at para 51.
[71] *TransAlta SCC* at para 52.
[72] *TransAlta SCC* at para 54.

b. "To ensure that assessments are 'current, correct, fair and equitable.'"[73]

70. The Supreme Court concluded that these objectives were achieved, despite the fact that a subset of properties was being treated differently than others, because the revisions would help ensure that transition payments from the Province to operators of coal-fired plants were properly considered in setting assessments for those properties, and because the *MGA* expressly allows the Minister to create regulations respecting the "specifications and characteristics" of designated industrial property, which therefore allows for this type of administrative discrimination.[74]

71. Accordingly, it is oversimplistic to say that the sole objective of the assessment and taxation provisions in the *MGA* is to provide for a fair and equitable distribution of taxes among ratepayers. *TransAlta* confirms that if the *MGA* expressly authorizes a statutory delegate to draw distinctions which result in certain properties being treated differently for taxation purposes, that is permitted, and it is not inconsistent with the principles of "fairness and equity."

72. The Legislature clearly intended to give municipal councils broad discretion and authority to create assessment sub-classes under section 297(2), and to set different tax rates for those sub-classes under section 354. The Chambers Justice had regard for this and correctly concluded that "fairness and equity" does not necessarily mean that properties with similar physical characteristics must be treated "the same."

73. The Respondent asks that this Court uphold the Chambers Justice's finding that creating the Primary Residential sub-class was within Council's jurisdiction.

B. The Chambers Justice Correctly Found that the Sub-class Bylaw does not Subdelegate the Municipal Assessor's Functions to the CAO

74. The Chambers Justice correctly found that the Sub-class Bylaw does not improperly subdelegate the assessor's functions to the Town's CAO. In fact, the limited role assigned to the CAO is complementary to the assessor's functions and does not interfere with those functions.

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[73] *TransAlta SCC* at para 55, citing *Edmonton (City) v. Edmonton East (Capilano) Shopping Centres Ltd.*, 2016 SCC 47 at para 46 [*Capilano*].
[74] *TransAlta SCC* at paras 59-61.

75. Section 297(2) specifies that if Council creates new assessment sub-classes, "the assessor may assign one or more of the prescribed sub-classes to a property in class 2."[75] Assessors are responsible for preparing the annual assessments for all assessable property in the municipality.[76] Accordingly, Council has the jurisdiction to set the parameters and criteria for a property to be assigned to a particular sub-class. The assessor then assigns individual properties to the sub-classes created by Council based on those parameters and criteria.

76. The Chambers Justice correctly found that the municipality's power to set the parameters and criteria for inclusion in a particular sub-class would also include the power to create definitions for the terms used in the bylaw, create streamlined procedures to collect information to ascertain whether the criteria for inclusion in the sub-class have been met, create offences for providing false or misleading information, and authorize the CAO to conduct inspections to ensure declarations are accurate.[77] The Chambers Justice correctly found that the Legislature impliedly gave municipalities the power to enact legislation to facilitate the administration of sub-classes created under section 297(2).[78]

77. Notably, the "small business" assessment sub-class provisions (which provide a much narrower and prescriptive delegation of authority than the power to create Residential sub-classes under section 297(2)) expressly confirm that municipalities can prescribe procedures to allow for the effective administration of the small business sub-class. This includes creating methods to collect information to determine how many full-time employees are employed by the property owner.[79] The Chambers Justice correctly found that the broad language of section 297(2) should be interpreted to allow municipalities to also legislate on ancillary matters or processes in respect of sub-classes created under that subsection.[80] Put another way, the much broader language of section 297(2) should be interpreted as including any analogous powers found in the much

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[75] *MGA*, s 297(2).
[76] *MGA*, ss 285, 289(1).
[77] Decision Below at para 42.
[78] Decision Below at para 41, citing *Canadian Natural Resources Limited v. Fishing Lake Metis Settlement*, 2024 ABCA 131 at paras 36-38.
[79] *MGA*, s 297(3.5).
[80] Decision Below at para 45.

narrower delegation of authority to create sub-classes under the Non-Residential assessment class.

78. The Appellants contend that the Chambers Justice erred on the basis that the declaration process proposed in the Sub-class Bylaw impinges on the assessor's functions. That is not the case.

79. With respect to the Primary Residential sub-class, the Sub-class Bylaw establishes definitions for what it means for a property to be considered a "primary residence." It also creates a self-reporting mechanism for residential homeowners to confirm whether the use of their property meets those criteria. Completing the declaration form is a condition precedent that Council has set for a property to be included in the Primary Residential assessment sub-class.[81]

80. The CAO is given the power to approve the declaration form that is used for homeowners to confirm the use of their property, but ultimately, the declaration forms are provided to the assessor for the purpose of assigning individual properties to the Primary Residential sub-class.[82] This appropriately respects the assessor's jurisdiction, as the assessor still assigns properties to different sub-classes created by the bylaw pursuant to the criteria set by Council. In argument, counsel for the Appellants conceded that they were not concerned about the role played by the CAO in approving the form of declaration.[83]

81. The CAO is also given the power to conduct inspections to ascertain whether homeowners' declarations are accurate.[84] This is primarily intended to facilitate the enforcement of the offence created by section 6, which prohibits people from making false or misleading statements in declarations, and is punishable by a fine up to a maximum of $10,000.00.[85]

82. Municipal councils have general jurisdiction under sections 7 and 8 of the *MGA* to create systems of inspections and approvals to achieve municipal purposes, including the

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[81] Bylaw No. 2024-19 Office Consolidation as of June 3, 2025, ss 4, 5.
[82] Bylaw No. 2024-19 Office Consolidation as of June 3, 2025, ss 4, 5.
[83] Transcript from Chambers Hearing dated April 15, 2025, page 25, lines 16-27.
[84] Bylaw No. 2024-19 Office Consolidation as of June 3, 2025, s 8.
[85] Bylaw No. 2024-19 Office Consolidation as of June 3, 2025, ss 6, 7.

power to pass bylaws "providing for inspections to determine if bylaws are being complied with" (section 7(i)(vii)), and to "provide for a system of licenses, permits or approvals."[86] Section 7 also authorizes Council to pass bylaws to enforce bylaws made under the *MGA* or other enactments, including creating offences, and penalties for contraventions of those offences (including imposing fines of up to $10,000.00).[87]

83. Sections 6-8 of the Sub-class Bylaw represent a reasonable exercise of this jurisdiction. Homeowners are first procedurally required to submit declaration forms. The assessor uses those forms to assign properties to the Primary Residential assessment sub-class. This represents a "system of inspection and approval" under section 7. Then, in order to ensure that homeowners are truthful in the declarations they submit, the Sub-class Bylaw creates an offence and penalty for submitting false or misleading declarations, as well as a system of audits and inspections.

84. Notably, while all of this is well within Council's jurisdiction to pass, it is also outside the assessor's jurisdiction. The assessor's role is limited to preparing assessments. It does not include enforcing municipal offences and penalties. Accordingly, it is reasonable for the CAO to have a direct role in conducting inspections to verify the accuracy of declarations submitted, as that function is beyond the assessor's responsibilities.

85. The Chambers Justice's analysis on this issue correctly applied the principle that subordinate legislation is presumed to be valid,[88] and should be interpreted in a manner that, where possible, reconciles the subordinate legislation with its enabling statute such that it is *intra vires*.[89] The Chambers Justice correctly interpreted the CAO's limited role in the Sub-class Bylaw as not interfering with the assessor's functions.

86. As counsel for the Appellants conceded in oral argument, the CAO's role in approving the form of declaration to be used for determining whether a property is used as a primary residence does not interfere with the assessor's function to assign properties to the correct class or sub-class.[90] Assessors do have a separate power to collect "any

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[86] *MGA*, s 7(i)(vii).
[87] *MGA*, s 7(i)(i), 7(i)(ii).
[88] *Auer* at paras 37, 50; *Westcan* at para 59.
[89] *Auer* at paras 37, 39; *Katz Group Canada Inc. v Ontario (Health and Long-Term Care)*, 2013 SCC 64 at para 25.
[90] Decision Below at para 94.

information necessary for the assessor to carry out the duties and responsibilities of an assessor" via requests for information. However, that power does not prevent the municipality from creating a declaration that would be used to help classify assessable properties, nor does it prevent the assessor from relying on other information in preparing assessments.[91]

87. As indicated previously, the Town amended the Sub-class Bylaw in May 2025, after the Decision Below was issued, to remove the reference to the CAO "being satisfied that" properties meet one of the exceptions set out in section 5 of the Sub-class Bylaw to be included in the Primary Residential sub-class.[92] Accordingly, any arguments pertaining to this language are now moot. The CAO's role is limited to approving the form of the declaration used, conducting inspections to confirm the accuracy of information included in any declaration, and to otherwise levy fines under the statutory offence provision.

88. In summary, this is the process set out in the Sub-class Bylaw and *MGA* for gathering information and assigning properties to the Primary Residential sub-class:

Activity	**Person Responsible**	**Statutory Authority**
Creating the form of declaration to be used for determining a property's eligibility to be assigned to the Primary Residential Subclass	CAO	Sub-class Bylaw, ss 4, 5
Sending declarations to assessed persons for completion	Municipal Assessor	*MGA*, s 295
Gathering declarations sent to assessed persons	Municipal Assessor	*MGA*, s 295
Assigning properties to the correct assessment class or sub-class	Municipal Assessor	*MGA*, s 297

[91] *MGA*, ss 295, 295.1.
[92] Amending Bylaw **[REKE at Tab 2].**

Activity	Person Responsible	Statutory Authority
Auditing declarations to ensure truthfulness and accuracy	CAO	Sub-class Bylaw, s 8
Prosecuting offences for making false and misleading statements in declarations	CAO	Sub-class Bylaw, s 7

89. The chart above demonstrates that the assessor's core functions are not impeded by the CAO's limited involvement. Put another way, the Sub-class Bylaw can be interpreted harmoniously with its enabling legislation, such that the roles assigned to the CAO and assessor are complementary and do not interfere with each other.

90. The Town submits that this ground of appeal should be dismissed.

PART V. RELIEF SOUGHT

91. The Appellants are asking this Court to quash the entirety of the Sub-class Bylaw in the event their appeal is granted. If this Court does allow the appeal in whole or in part, the Town submits that this remedy is overbroad, and this Court should instead favour a more targeted approach in dealing with any finding of invalidity.

92. Town Council expressly confirmed in section 10 of the Sub-class Bylaw that its wish is for the Court to sever any clauses found to be invalid from the bylaw, and otherwise leave the remainder of the bylaw intact. In the event this Court determines that a remedy should be granted, it should respect this legislative choice and sever any invalid provisions from the bylaw, leaving the remainder intact.

93. Importantly, the Sub-class Bylaw creates other assessment sub-classes that are independent from the Primary Residential sub-class, which is the sole target of the Appellants' application for judicial review. The other sub-classes created by the Sub-class Bylaw operate independently, and their validity is not being challenged. If this Court determines that the Primary Residential sub-class is *ultra vires* the Town's legislative authority to enact, this Court should only strike the provisions pertaining to that sub-class, leaving the others intact. Doing otherwise would indirectly invalidate legislative provisions whose validity is not being challenged.

94. Further, this Court has previously affirmed that, if a municipal bylaw is found to be invalid, the Court may suspend the effect of its order for a period of time to give the municipality an opportunity to pass amendments to cure any identified defects.[93] For instance, if this Court determines that the limited role assigned to the CAO is *ultra vires* the Town's authority, but otherwise upholds the balance of the Sub-class Bylaw, it would be appropriate to suspend the effect of its order to give the Town an opportunity to pass amendments to the Sub-class Bylaw to cure the identified jurisdictional defects. This approach also shows respect for the statutory authority granted to the municipality and preserves the rule of law.

95. Ultimately, the Town submits that, if this Court is inclined to grant any remedy requested by the Appellants, the Court should favour the remedy that is least intrusive. Striking the entire bylaw, including sub-class provisions that operate independently and are beyond the scope of this application for judicial review, would not be proportionate or appropriate.

96. In conclusion, the Town submits that the Chambers Justice's decision is correct, and should be upheld. Council reasonably exercised its jurisdiction to achieve proper municipal objectives when it created the Primary Residential sub-class. The Appellants' arguments narrowly construe the assessment and taxation provisions in the *MGA*, and are inconsistent with the modern method of statutory interpretation. "Fairness and equity" does not mean that properties with similar physical characteristics must be taxed at the same rate – that interpretation is inconsistent with the broad authority given to municipalities to create assessment sub-classes under the Residential assessment class, and to assign different tax rates to those sub-classes. Council reasonably concluded that its jurisdiction extended to creating a Primary Residential sub-class based on the use of property (which is how distinctions are drawn between other assessment classes), for the purpose of addressing pressing municipal issues that are unique to Canmore.

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[93] *United Taxi Drivers' Fellowship of Southern Alberta v Calgary (City)*, 2002 ABCA 131 at paras 171-172. Note that this decision was overturned by the Supreme Court of Canada, but not on this issue (see 2004 SCC 19).

97. The Town asks that this Court dismiss the appeal, with costs to the Town.

Estimated time for oral argument: 45 minutes

TABLE OF AUTHORITIES

Statutes

1. *Municipal Government Act*, RSA 2000, c M-26
2. *Matters Relating to Assessment and Taxation Regulation*, Alta Reg 203/2017

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3. *Agraira v Canada (Public Safety and Emergency Preparedness)*, 2013 SCC 36, 360 DLR (4th) 411
4. *Airdrie (City) v. 803969 Alberta Ltd.*, 2020 ABQB 114, [2020] AJ No. 219
5. *Associated Developers Ltd. v. Edmonton (City)*, 2020 ABCA 253,[2020] AJ No. 712
6. *Auer v Auer*, 2024 SCC 36, 497 DLR (4th) 381
7. *Canadian Natural Resources Limited v. Fishing Lake Metis Settlement*, 2024 ABCA 131, 495 DLR (4th) 520
8. *Catalyst Paper Corp. v North Cowichan (District)*, 2012 SCC 2, [2012] 1 SCR 5
9. *Cavendish Farms Corp. v Lethbridge (City)*, 2024 ABKB 768, [2024] AJ No. 1507
10. *Katz Group Canada Inc. v Ontario (Health and Long-Term Care)*, 2013 SCC 64, [2013] 3 SCR 810.
11. *Koebisch v Rocky View (County)*, 2021 ABCA 265, 460 DLR (4th) 119
12. *Quebec (Commission des droits de la personne et des droits de la jeunesse) v Directrice de la protection de la jeuness du CISSS A*, 2024 SCC 43, 498 DLR (4th) 316
13. *TransAlta Generation Partnership v Alberta*, 2024 SCC 37, 497 DLR (4th) 420
14. *TransAlta Generation Partnership v Alberta (Minister of Municipal Affairs)*, 2022 ABCA 381
15. *United Taxi Drivers' Fellowship of Southern Alberta v Calgary (City)*, 2002 ABCA 131, 303 AR 249
16. *Vavilov v Canada (Minister of Citizenship and Immigration)*, 2019 SCC 65
17. *Westcan Recyclers Ltd v Calgary (City)*, 2025 ABCA 67, 504 DLR (4th) 385