

**TOWN OF CARDSTON
REQUEST FOR DECISION FORM**

MEETING DATE: March 26, 2024
SUBMITTED BY: Jeff Shaw

AGENDA ITEM #:

Subject	Bylaw 1715 – Assessment Subclass Bylaw
History of the Issue Including Previous Decisions	Council was presented with a first draft of this bylaw at the recent CCW meeting. This draft it presented for consideration of first reading. Also enclosed in the package is a very draft policy to support how properties can be credited back if they become compliant and can move back to the original assessment class. Administration still needs to do some work on the policy and is not seeking approval of the policy at this time. This can be done once the bylaw is fully approved.
Relevant Policy or Bylaw	
Public Consultation Undertaken or Required	None taken yet. Administration would like feedback on this draft and if any consultation is preferred prior to passing.
Response Options and Implications of Options	
Costs and Potential Sources of Funding	none
Requested Action	Administration is seeking first reading only on this bylaw.



**TOWN OF CARDSTON
IN THE PROVINCE OF ALBERTA**

BYLAW 1715

ASSESSMENT SUB-CLASS BYLAW

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FIRST READING



TOWN OF CARDSTON IN THE PROVINCE OF ALBERTA

BYLAW 1715

ASSESSMENT SUB-CLASS BYLAW

A BYLAW OF THE TOWN OF CARDSTON IN THE PROVINCE OF ALBERTA TO ESTABLISH RESIDENTIAL AND NON-RESIDENTIAL ASSESSMENT SUB-CLASSES

WHEREAS, pursuant to the provisions of the *Municipal Government Act, RSA 2000, Chapter M-26* and amendments thereto, Council may divide the residential and non-residential assessment classes into sub-classes;

NOW THEREFORE, the Council of the Town of Cardston, duly assembled, enacts as follows:

PART I - TITLE, PURPOSE, DEFINITIONS AND INTERPRETATION

- TITLE** 1) This bylaw shall be known as the “Assessment Sub-Class Bylaw” of the Town of Cardston.
- PURPOSE** 2) The Purpose of this Bylaw is to establish sub-classes for residential and non-residential property within the Municipality of the Town of Cardston.
- DEFINITIONS** 3) In this bylaw:
- (a) “**Derelict residential**” means a sub-class of property classified as Class 1 – residential containing improvements that are dilapidated, neglected, or are uninhabitable, including but not limited to improvements that are:
 - i. Abandoned
 - ii. Boarded up or otherwise secured to deter access;
 - iii. Subject to an unfit for habitation order;
 - (b) “**Vacant non-residential**” means a sub-class of property classified as Class 2 – non-residential containing improvements that are unoccupied for a period of 24 months.
- RULES FOR INTERPRETATION** 4) The table of contents, marginal notes and headings in this

bylaw are for reference purposes only.

PART II – ASSESSMENT SUB-CLASSES

RESIDENTIAL

- 5) For the purpose of the Assessment Roll prepared for taxation, the following residential assessment sub-class is established:
- (a) Derelict residential

NON-RESIDENTIAL

- 6) For the purpose of the Assessment Roll prepared for taxation, the following non-residential assessment sub-class is established:
- (a) Vacant non-residential

EFFECTIVE DATE

- 7) This Bylaw shall come in force upon the date of its third and final reading.

Received First Reading this [Click here to enter a date.](#)

Received Second Reading this [Click here to enter a date.](#)

Received Third & Final Reading this [Click here to enter a date.](#)

Signed by the Mayor and the Chief Administrative Officer this [Click here to enter a date.](#)

TOWN OF CARDSTON

MAYOR – *Maggie Kronen*

CHIEF ADMINISTRATIVE OFFICER – *Jeff Shaw*



TOWN POLICY

COUNCIL POLICY:

Cancellation or Refund of Tax

DEPARTMENT: Financial Administration

POLICY NUMBER: FA-007

APPROVAL:  APPROVED BY CAO
Jeff Shaw

EFFECTIVE DATE: January 11, 2024
SUPERSEDES: Policy #C-12
UP FOR REVIEW: September 21, 2028

PURPOSE:

Provide uniform guidelines for the cancellation or refund of taxes in accordance section 347 of the *Municipal Government Act*.

PROCEDURE:

1. Annually, following receipt of assessment notice but prior to **TBD** the owner of a property assigned to the vacant non-residential sub-class may make written application to Council for a tax cancellation or refund under this policy. Application shall include documentation which demonstrates:
 - a. Attempts to rent or sell the property at or below market prices; and,
 - b. Performance of property maintenance and repair; or,
 - c. Change of ownership since the issuance of the prior year's assessment notice.
2. After review of documentation submitted in accordance with section 1., Council may cancel or refund the difference between property tax payable at the vacant non-residential sub-class tax rate and the class 2 – non-residential tax rate.
3. The Chief Administrative Officer shall deliver written notice of the decision of Council to the applicant, including the rationale supporting the decision.

