

TOWN OF HARDISTY

BYLAW NO. 1219/16 MUNICIPAL PROPERTY TAX REBATE BYLAW

A BYLAW OF THE TOWN OF HARDISTY, WITHIN THE PROVINCE OF ALBERTA, TO
PROVIDE FOR MUNICIPAL PROPERTY TAX REBATES

WHEREAS the Council of the Town of Hardisty deems to provide for a Municipal Property Tax Rebate Program;

NOW THEREFORE, pursuant to the provisions of the Municipal Government Act, R.S.A of Alberta 2000, Chapter M-26 and amendments thereto, the Council of the Town of Hardisty, in the Province of Alberta, duly assembled, does hereby enact as follows;

1.0 Definitions

- a. "Bylaw" means this Municipal Property Tax Rebate bylaw established by the Municipality;
- b. "Council" means the Council for the Town of Hardisty
- c. "Municipality" means the Town of Hardisty;
- d. "Municipal Property Tax" means those taxes collected on the Town of Hardisty tax notice excluding Requisitions;
- e. "Dwelling" as defined by the Town of Hardisty Land Use Bylaw 1139/09 as amended and consolidated – Section 2.0 Interpretation sub sec (61)
- f. "Dwelling Unit" as defined by the Town of Hardisty Land Use Bylaw 1139/09 as amended and consolidated – Section 2.0 Interpretation sub sec (62)
- g. "Rebate Period" means on an annual fiscal year of the Municipal Corporation commencing January 1st and ending December 31st.
- h. "Un-serviced Residential" - properties that are not serviced with Town of Hardisty treated water and wastewater services and are zoned Residential as per the Town of Hardisty Land Use Bylaw 1139/09 as amended and consolidated
- i. "Requisitions" means Alberta School Foundation Fund (ASFF) and Flagstaff Regional Housing Group – Senior Lodge.
- j. "Assessed Value" means the value established by the Municipality's appointed Assessor as of the date of mailing of the respective year's Property Tax Assessment Notice or any amendments thereof which are established by the Assessor, an Assessment Review Board or any other appeal board for assessed value.

2.0 Terms and Conditions for a Municipal Tax Rebate

2.1 Un-serviced, Improved Residential Rebate Program

- (a) Property tax account that has NO outstanding charges. All taxes levied and any other charges which have been applied to the tax roll for THAT property must be paid in full by the due date provided as per the Town of Hardisty Property Tax Penalty Bylaw 1208/15 and any amendments there of in order to not be in arrears;
- (b) The property must be in compliance with the Town of Hardisty's Land Use Bylaw 1139/09 as amended and consolidated as of the date the rebate is to occur;
- (c) The property must be improved with a dwelling or dwelling unit as defined in the Town of Hardisty Land Use Bylaw 1139/09 as amended and consolidated and the parcel CANNOT be greater than (5) acres in size;
- (d) Properties that are improved with multi family dwellings, the rebate will be extended to properties that have up to (2) dwelling units per title;
- (e) The assessed value of the property is per titled property;
- (f) The amount of rebate will be the **difference paid between** the assessed value of the property at the **Basic Municipal Tax** rate as established by the Town of Hardisty's Municipal Property Tax Bylaw in effect for THAT respective year and the **Basic Municipal Tax rate less 1.25 percent (%)**. $\{(Assessed\ Value / 1000 \times (Basic\ Municipal\ Tax)) - \{(Assessed\ Value / 1000 \times (Basic\ Municipal\ Tax - 1.25\%))\} = Amount\ of\ Rebate.$
- (g) Properties subject to Minimum Property Tax will NOT qualify for a rebate.
- (h) The rebate will be processed AFTER the Assessment Complaint date as indicated on the Property Tax Notice for that year and BEFORE the end of the month proceeding the complaint date.
- (i) If the property owner for THAT property files a complaint, the rebate will be HELD until ALL timelines for appeal have been reached and there are NO further amendments to the decision of the assessed value of THAT property.

3.0 Provisions and Regulations

- 3.1 Council may make rules and regulations consistent with this Bylaw for the effectual carrying out of this bylaw and for the efficient management, control and regulation of the bylaw.

4.0 Severability

- 4.1 It is the intention of the Town of Hardisty Council that each separate provision of the Bylaw shall be deemed independent of all other provisions, and it is further the intention of the Town of Hardisty Council that if any provision of the Bylaw be declared invalid, that provision shall be deemed to be severed and all other provisions of the Bylaw shall remain in force and effect.

5.0 General

5.1 This Bylaw shall come into force and effect on THIRD and FINAL reading.

5.2 This Bylaw SHALL be reviewed by Council on an annual basis for re-instatement purposes PRIOR to the approval of the Capital and Operating Budget for the next fiscal year and be renewed through resolution of Council.

READ A FIRST TIME this 9th day of JUNE 2016.

READ A SECOND TIME this 9th day of JUNE 2016.

READ A THIRD TIME and FINALLY PASSED this 28th day of JUNE 2016.



Mayor, Anita Miller



Chief Administrative Officer, Sandy Otto

