

**TOWN OF LAMONT
BYLAW 04/21**



**BEING A BYLAW OF THE TOWN OF LAMONT IN THE PROVINCE OF ALBERTA,
TO PROVIDE FOR A MUNICIPAL PROPERTY TAX REBATE PROGRAM**

WHEREAS the Council of the Town of Lamont deems it necessary to provide for a Municipal Property Tax Rebate Program.

NOW THEREFORE pursuant to the provisions of the *Municipal Government Act*, R.S.A. 2000 c.M-26 and amendments thereto, the Council of the Town of Lamont, hereby enacts as follows:

1. BYLAW TITLE

- a. This Bylaw is known as "Municipal Tax Rebate Bylaw".

2. DEFINITIONS

For the purposes of this Bylaw:

- a. "Act" means the *Municipal Government Act* RSA 2000, c.M-26;
- b. "Bylaw" means this Municipal Property Tax Rebate bylaw established by the Municipality;
- c. "Construction Start Date" means the date the Building Permit is issued;
- d. "Council" means the Council for the Town of Lamont;
- e. "Municipality" means the Town of Lamont;
- f. "Municipal Property Tax" means those taxes collected on the Town of Lamont tax notice excluding Requisitions;
- g. "New Construction" means new commercial or industrial structures constructed on vacant lands or replacing removed or demolished existing structures as defined in the Town of Lamont Land Use Bylaw;
- h. "New Residential Construction" means new residential structures constructed on vacant lands or replacing removed or demolished existing structures, including new modular homes, as defined in the Town of Lamont Land Use Bylaw;
- i. "Principal Building" means a building that is the Principal building of occupation and excludes accessory buildings;
- j. "Rebate Period" is either:
 - a. a three year term beginning January 1 following the Construction Start Date for New Construction, or
 - b. a three year term beginning January 1 following the Construction Start Date for New Residential Construction.
- k. "Requisitions" means a school and seniors requisitions collected on the Town of Lamont Tax notice.

Initials  _____

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3. APPLICATION PROCEDURES FOR DETERMINATION OF ELIGIBILITY

- a. Eligible New Construction and New Residential Construction is for the Principal Building structure only.
- b. Eligible applications must meet the following criteria:
 - i. New Residential Construction with approved development and building permits dated after this Bylaw comes into effect.
 - ii. New Construction with approved development and building permits dated after this Bylaw comes into effect.
 - iii. Existing homes that are demolished to accommodate construction of a new residence.
 - iv. Existing commercial or industrial buildings that are demolished to accommodate new construction.
 - v. Applicant must be the legal landowner, as named on the certificate of title.
- c. Rebate is restricted to one (1) New Construction or one (1) New Residential Construction per lot.
- d. New Construction or New Residential Construction applies to permanent structures situated on a permanent foundation and complies with the Alberta Building Code.
- e. Municipal Property Taxes must be paid by the due date indicated on the Tax notice during the eligible Rebate Period, or eligibility will be terminated.
- f. Applications for Rebate must be completed annually during the Rebate Period in a form prescribed by the Town of Lamont.
- g. Applications must be received by the Town of Lamont by December 1st each year during the Rebate Period to be eligible.
- h. All New Construction or New Residential Construction must conform to the Town of Lamont Land Use Bylaw and Alberta Building Code regulations.
- i. The property taxes must be current at the time of the application or the application for rebate will be cancelled.
- j. Requisitions are not eligible for a rebate and must be paid by the applicant.
- k. The Municipal Property Tax Rebate applies only to the municipal portion of taxes and does not apply to taxes on the land assessment or the requisitions such as the Alberta Education requisition and Lamont County Seniors Foundation requisition.

4. PROVISIONS AND REGULATIONS

- a. 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.

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5. SEVERABILITY

- a. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, the invalid portion shall be severed, and the remainder of the Bylaw is deemed valid.

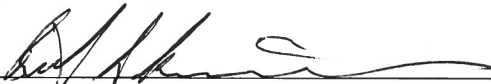
6. EFFECTIVE DATE

- a. That this Bylaw shall come into force and take effect upon the date of third reading and is duly signed.

READ A FIRST TIME THIS 27th DAY OF APRIL, 2021.

READ A SECOND TIME THIS 27th DAY OF APRIL 2021.

READ A THIRD TIME AND PASSED THIS 11th DAY OF May 2021.



Mayor



Chief Administrative Officer

May 12/21

Date signed