

**TOWN OF LAMONT
BYLAW 06/25**



**BEING A BYLAW OF THE TOWN OF LAMONT IN THE PROVINCE OF ALBERTA,
TO PROVIDE FOR MAKING SPECIFIC PROPERTIES SUBJECT TO TAXATION
IN ACCORDANCE WITH THE MUNICIPAL GOVERNMENT ACT.**

WHEREAS pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, 363(3) A council may by bylaw make any property referred to in subsection (1)(d) or (e) subject to taxation to any extent the council considers appropriate other than for the purpose of raising revenue needed to pay the requisitions referred to in section 326(1)(a) of the Municipal Government Act;

AND WHEREAS affordable housing accommodations will be exempt from taxation under provincial legislation starting in the 2025 taxation year, but a municipality may continue to levy the municipal portion of property taxes on such properties by passing a bylaw;

NOW THEREFORE under Section 363(1)(e) and (3) of the Municipal Government Act, the Council of the Town of Lamont, hereby enacts as follows:

1. BYLAW TITLE

1.1 This Bylaw is known as "Affordable Housing Taxation Bylaw".

2. DEFINITIONS

2.1 For the purposes of this Bylaw:

- a. "Act" means the *Municipal Government Act*, RSA 2000, c.M-26.
- b. "Affordable Housing Accommodations" means a housing accommodation designated by the Minister of Seniors, Community and Social Services as an affordable housing accommodation.

3. TAXABLE PROPERTIES

- 3.1 The following properties shall be made taxable to the extent of the municipal levy only:
 - i. Affordable Housing Accommodations, as designated under the Alberta Housing Act and otherwise exempt under Section 363(1)(e) of the Municipal Government Act.

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4. SEVERABILITY

- 4.1 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.

5. EFFECTIVE DATE

- 5.1 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 22nd DAY OF April, 2025.

READ A SECOND TIME THIS 22nd DAY OF April, 2025.

READ A THIRD TIME AND PASSED THIS 22nd DAY OF April, 2025.



Mayor



Chief Administrative Officer

April 22, 2025

Date signed

Initials 