

**MUNICIPALITY OF JASPER**  
**BYLAW #273**

**BEING A BYLAW OF THE SPECIALIZED MUNICIPALITY OF JASPER IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENT OF IMPROVEMENTS FOR THE TAXATION YEAR 2026.**

**WHEREAS** pursuant to the provisions of the *Municipal Government Act* (RSA 2000, cM-26), a municipality may adopt a bylaw authorizing supplementary assessments to be prepared for the purpose of imposing a tax in the same year;

**NOW THEREFORE** the Council of the Specialized Municipality of Jasper, in the Province of Alberta, duly assembled, enacts:

**1. Citation**

- 1.1 This Bylaw may be cited as the “Supplementary Assessment of Improvements Bylaw 2026”.
- 1.2 The Specialized Municipality of Jasper Bylaw #264 “Supplementary Assessment of Improvements Bylaw 2025” is hereby repealed.

**2. Definitions**

- 2.1 In this Bylaw:
  - 2.1.1 “*Council*” means the Council of the Specialized Municipality of Jasper;
  - 2.1.2 “*Municipality*” means the Specialized Municipality of Jasper in Jasper National Park in the Province of Alberta;

**3. Supplementary Assessment**

- 3.1 Council hereby directs the assessor for the Municipality to prepare supplementary assessments for improvements in the Municipality if such improvements:
  - 3.1.1 are completed in the year in which they are to be taxed;
  - 3.1.2 are occupied during all or any part of the year in which they are to be taxed;  
or
  - 3.1.3 are moved into the Municipality during the year in which they are to be taxed and will not be taxed in that year by another municipality.
- 3.2 The Municipality shall prepare and maintain a supplementary assessment roll within the times and in the manner set out in the *Municipal Government Act* (RSA 2000, cM-26).

**4. Severance**

- 4.1 If any section in this bylaw is found to be invalid by a court of competent jurisdiction, it shall be severed from the remainder of the bylaw and shall not invalidate the whole bylaw.

**5. Coming into Force**

5.1 This Bylaw shall come into force and effect on the date of final passing thereof.

**READ** a first time this 6<sup>th</sup> day of January 2026

**READ** a second time this 6<sup>th</sup> day of January 2026

**READ** a third time and finally passed this 20<sup>th</sup> day of January 2026

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Mayor

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Chief Administrative Officer