

BYLAW 2020-10
VILLAGE OF BEISEKER
PROPERTY TAX REDUCTION FOR DEVELOPMENT INCENTIVE PROGRAM BYLAW

BEING A BYLAW FOR THE PURPOSE OF IMPLEMENTING AN INCENTIVE PROGRAMS FOR THE DEVELOPMENT OF NON-RESIDENTIAL AND RESIDENTIAL DEVELOPMENT FOR THE VILLAGE OF BEISEKER IN THE PROVINCE OF ALBERTA.

WHEREAS Section 339 of the *Municipal Government Act, RSA 2000, Chapter M-26* and amendments thereto empowers a Council to provide incentives for payment of taxes;

AND WHEREAS Section 364.2 of the *Municipal Government Act, RSA 2000, Chapter M-26* and amendments thereto empowers Council to provide incentives for payment of taxes and may grant full or partial exemption from taxation to non-residential property as to encourage development or revitalization for the general benefit of the Municipality;

AND WHEREAS Council sees the stimulation of economic development in the Village of Beiseker as beneficial to the Municipality for the period of **January 1, 2021 to December 31, 2026.**

NOW THEREFORE be it resolved that the Council of Beiseker, in the Province of Alberta duly enacts as follows:

1. SHORT TITLE

1.1 This Bylaw may be cited as the “Property Tax Reduction Development Incentive Program Bylaw”.

2. GENERAL

2.1 Minimum qualifying criteria and property tax reductions are outlined per Schedules A of this Bylaw.

2.2 The tax reductions are for the municipal portion of property taxes only.

2.3 The Bylaw may be amended from time to time by Village Council.

2.4 This Bylaw will come into full force and effect on the date of the final passing thereof.

READ A FIRST TIME THIS DAY OF , 20

READ A SECOND TIME THIS DAY OF , 20

READ A THIRD TIME AND PASSED THIS DAY OF , 20

Mayor, Warren Wise

CAO, Heather Leslie

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SCHEDULE A

1. PURPOSE

The purpose of this policy is to encourage new residential, commercial and industrial development within the Village of Beiseker.

2. DEFINITIONS

In this bylaw:

- 2.1 “Applicant” means the Owner or authorized agent of the Owner who applies for the property tax reduction under this bylaw.
- 2.2 “CAO” means the Chief Administrative Officer of the Village of Beiseker or his/her delegate.
- 2.3 “Council” means the Council of the Village of Beiseker
- 2.4 “Development” means any new building or dwelling as described in Section 3 of this bylaw.
- 2.5 “Municipality” means the Village of Beiseker in the Province of Alberta.
- 2.6 “Owner” means a Person:
 - 2.6.1 who is registered under the “*Land Titles Act*” of Alberta as the Owner of a Parcel of Land;
 - 2.6.2 who is recorded as the Owner of a Premises or Property on the tax assessment roll of the Village of Beiseker;
 - 2.6.3 is considered the Assessed Person as it relates to Sections 304 and 331 of the *Municipal Government Act RSA 2000, Chapter M-26* and amendments thereto.
- 2.7 “Village” means the Village of Beiseker in the Province of Alberta.
- 2.8 “Village Assessor” means the individual or company appointed by the Council of the Village of Beiseker to provide property tax assessments for properties within the village.

3. RULES OF APPLICATION

- 3.1 The Incentive applies to the Municipal portion of property taxes only and does not include any other requisition imposed by the Province of Alberta or any other level of government including Alberta School Foundation Fund or Senior’s Foundation as examples.
- 3.2 The Incentive does not include the Police Funding costs to the Municipality as imposed by the Government of the Province of Alberta.
- 3.3 Developments must confirm to all Municipal Bylaws and Policies, the Laws of Canada and the Laws of the Province of Alberta.
- 3.4 Property owners must submit a “Property Tax Development Incentive Application” – Schedule B to the attention of the CAO of the Municipality before November 30th of the year that construction of the new development has been completed.
- 3.5 Linear properties and Machinery and Equipment are excluded from this Incentive.
- 3.6 Replacement Mobile or Manufactured homes will only be considered for Property Tax Exemption if the new building is assessed at 50% or more than the original dwelling.
- 3.7 Only construction of a **new** residential dwelling or commercial/ industrial building for the purposes of establishing a business are permitted.

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- 3.8 The incentive will only be applied to new commercial or industrial buildings that are assessed over \$200,000.00 and are considered to be the primary building for the business.
- 3.9 Any development that is subject to residential, commercial or industrial taxation are permitted. Businesses that are subject to grants in lieu are excluded.
- 3.10 This Bylaw pertains to new development on vacant lands or when existing buildings or dwellings are replaced. Additional buildings, expansions or renovations are excluded.
- 3.11 The Incentive shall be granted for the tax year(s) immediately following completion of construction. Should construction be partially completed in the first year(s) of development,
Property taxes will be imposed on the assessed value of the development for those years and the Incentive will be applied in the year following completion of construction.
- 3.12 All eligible development must be of a permanent nature.
- 3.11 The Incentive may be transferred in the event of a new property owner up until the expiry date of the Incentive program.

4. PROPERTY TAX REDUCTION APPLICATION REQUIREMENTS

4.1 Pre-Application

Prior to submitting an Application, an Applicant shall:

- 4.1.1. meet with the CAO to discuss eligibility for a Property Tax Reduction under this policy;
- 4.1.2 obtain and produce all approved and issued Development Permit (s) and approved and issued Trade Permit (s) for the subject development;
- 4.1.3 submit any other materials deemed necessary by the CAO or their delegate.
- 4.1.4 confirm that construction of the development will be complete or has been completed before November 30th of the year of application to the satisfaction of the CAO.

4.2 Application

4.2.1 Following submission and once deemed complete by the Municipality, to its sole satisfaction, an Application shall be considered for approval if:

- a) The Application is made during the Application period as outlined in Section 3.4 of this Bylaw; and
- b) confirmation of the completion of construction is verified by the Village Assessor and verification is provided to the Village; and
- c) all the application requirements as prescribed on the Application Form are met; and
- d) all conditions set out in this Bylaw have been reviewed and approved by the CAO; and
- e) all property taxes, including penalties, due and owing in respect of the Parcel occupied by the Development and all other properties within the Municipality owned by the Owner must be fully paid prior to the approval of the Application; and
- f) the CAO has the discretion to refuse any Application where federal or other liens have been registered on the property.

4.2.2 The CAO will provide the Applicant with a written Decision in the form provided in Schedule C of this bylaw within 30 days of the date of application, unless unforeseen matters arise to delay the decision.

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- 4.2.3 Should more than 30 days be required for the Municipality to make a decision on an application, written notice will be provided to the Applicant with reasons for the delay.

5.0 APPLICATION REVIEW PROCESS

The CAO shall review completed Applications submitted to the Municipality as set out by this Policy.

- 5.1 An Application shall only be accepted by the Municipality if it:
 - 5.1.1 meets all the conditions set out in Sections 4.1 and 4.2 of this Bylaw; and
 - 5.1.2 is an eligible property as outlined in Section 3 of this Bylaw; and
 - 5.1.3 the Application meets any additional requirements deemed appropriate by the CAO or their delegate.

6.0 REFUSAL OF AN APPLICATION

- 6.1 If the Municipality refuses to accept the Application, notice of the decision and written reasons shall be provided to the Applicant within 30 days of receipt of the Application. The written decision shall be provided in the form provided in Schedule “C” of this Bylaw.
- 6.2 An Application for the Incentive which was previously refused shall only be reconsidered as part of a new Application where the Applicant has addressed the changes required to meet the eligibility as prescribed on a notice of refusal.
- 6.3 An Application which is refused may be appealed in accordance with Section 9 of this Policy.

7.0 CALCULATION OF PROPERTY TAX EXEMPTION

- 7.1 The Property Tax Reduction for any calendar year is calculated as follows:
 - Year 1 - Property Tax Reduction = (Assessed Value of the Property including land and improvements x Non-Residential or Residential Tax Rate x 100%) for municipal portion of tax only.
 - Year 2 - Property Tax Reduction = (Assessed Value of the Property including land and improvements x Residential or Non-Residential Tax Rate x 75%) for municipal portion of tax only.
 - Year 3- Property Tax Reduction = (Assessed Value of the Property including land and improvements x Residential or Non-Residential Tax Rate x 50%) for municipal portion of tax only.

8.0 CANCELLATION OF EXEMPTION

- 8.1 The Municipality may cancel the Property Tax Exemption at any time during the period of the exemption outlined in Section 7, in its sole discretion, should any of the following occur:
 - 8.1.2 the Owner breaches any federal law, provincial law or municipal bylaw in respect of the Development or property;
 - 8.1.3 the Owner is in breach of or is otherwise in arrears with respect to a payment for any cost owed to the Municipality, including, but not limited to utility payments, development or Trade permits, or any other invoice or charge.
- 8.2 If the Exemption is cancelled, the Owner shall pay to the Municipality, the amount they would have paid in reduced municipal property taxes had the Exemption never been issued.

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- 8.3 An Exemption which has been cancelled may be appealed in accordance with Section 9 of this Bylaw.
- 8.4 If an Exemption is cancelled, notice and written reasons for the cancellation shall be provided to the Owner by the Municipality.

9.0 COUNCIL APPEAL

- 9.1 If an Application is refused, or an Exemption is cancelled, the Owner of the Parcel occupied by a Development which is the subject of an Application, may appeal the refusal or cancellation to Council within thirty (30) days of receiving notice of the refusal or cancellation.
- 9.2 An appeal of a decision made under this Policy shall be submitted to the CAO and must include:
 - 9.2.1 a copy of the original Application; and
 - 9.2.2 a copy of the notice of refusal or cancellation as provided by the Municipality; and
 - 9.2.3 a written submission from the Applicant explaining the reasons for their appeal.
- 9.3 The appeal will be heard by Council at the next regular Council meeting once all conditions of Section 9. 1 and 9.2 have been met. Appeal information must be received at least one week in advance of the Regular Council Meeting.
- 9.4 Upon consideration of the appeal, Council may decide to uphold or reverse the refusal or the cancellation decision.
- 9.5 There is no further appeal of the decision of Council on an appeal.

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SCHEDULE B – APPLICATION FORM

APPLICATION FOR NEW DEVELOPMENT PROPERTY TAX INCENTIVE

Date of Application: _____
Name: _____
Mailing Address: _____
Civic Address : _____
Email Address: _____ Telephone: _____

NEW DEVELOPMENT PROPERTY LEGAL DESCRIPTION

Lot/Block/Plan _____
Civic Address _____
Cost of Development _____
Construction Completion Date _____

Signature of Applicant

Signature of Owner (if different from Applicant)

Printed Name, Phone Number, Email and Physical Address of Owner (if different from Applicant)

The following documentation must be included with the Application:

- a) Full title of the property showing ownership and any registered liens
- b) Completed building and other trade permits
- c) Any other documentation requested by the Village of Beiseker

FOR OFFICE USE:

Date application received: _____
Confirmation of Completion of Construction (Village Assessor) _____
Reviewed by (signature and title) _____
Approved/Refused: _____
Date of Decision: _____
Decision provided to Applicant (date) _____

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SCHEDULE C – DECISION FORM

Name: _____

Mailing Address: _____

Civic Address : _____

Email Address: _____ Telephone: _____

NEW DEVELOPMENT PROPERTY LEGAL DESCRIPTION

Lot/Block/Plan _____

Civic Address _____

By signing this form, I/We understand that the following property tax reductions will be calculated for the above-mentioned property:

Year 1 (_____) Property Tax Reduction = (Assessed Value of the Property including land and improvements x Non-Residential or Residential Tax Rate x 100%) for municipal portion of tax only.

Year 2 (_____) Property Tax Reduction = (Assessed Value of the Property including land and improvements x Residential or Non-Residential Tax Rate x 50%) for municipal portion of tax only.

Year 3(_____) Property Tax Reduction = (Assessed Value of the Property including land and improvements x Residential or Non-Residential Tax Rate x 25%) for municipal portion of tax only.

Date Applicant Name (Printed) Applicant Signature

Date Applicant Name (Printed) Applicant Signature

Date Village of Beiseker Name (Printed) Village of Beiseker Signature