



## County of Wetaskiwin No. 10 BYLAW # 2023/08

;A Bylaw of the County of Wetaskiwin No. 10 in the Province of Alberta, to establish Non-Residential Tax Incentives and encourage the development of properties.

**WHEREAS** pursuant to Section 364.2 of the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended, Council may pass a tax incentives bylaw to encourage development of non-residential properties for the general benefit of the County.

**AND WHEREAS** the County of Wetaskiwin No. 10 considers it desirable to encourage development of non-residential properties for the general benefit of the County

**NOW THEREFORE**, the Council of The County of Wetaskiwin No. 10, in the Province of Alberta, duly assembled, enacts as follows:

### **PART 1 - TITLE**

1. This Bylaw shall be cited as the “**Non-Residential Tax Incentives Bylaw**”.

### **PART 2 - DEFINITIONS**

2. ‘**Act**’ means the *Municipal Government Act* (MGA), RSA 2000, Chapter M-26, as amended.
3. ‘**Administration**’ means the employees of the County.
4. ‘**County**’ means the municipality of the County of Wetaskiwin No. 10, in the Province of Alberta.
5. ‘**Non-Residential**’ means, in respect of property, linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farmland or land that is used or intended to be used for permanent living accommodation, and is defined as Class 2 assessed property in the *Act*.

### **PART 3 - PURPOSE**

6. The purpose of this Bylaw is to allow for Partial Exemptions from municipal taxation for Non-Residential Property in accordance with the *Act* and will only be applied to the increased assessment and not on existing assessment prior to new construction.
7. Municipal tax incentives will be calculated for three (3) years and begin on the first full tax year.
8. Municipal tax incentives will be calculated under a 50/30/10 rule, being that that in the first (1<sup>st</sup>) year, the municipal tax payable will be reduced by 50%; in the second (2<sup>nd</sup>) year, the municipal tax payable will be reduced by 30%; and in the third (3<sup>rd</sup>) and final year of the tax incentive, the municipal tax payable will be reduced by 10%.
9. During the three (3) year tax incentive period, municipal tax incentives will be automatically applied and calculated based on the rule in Section 8 of this Bylaw.

### **PART 4 - CRITERIA FOR A PARTIAL EXEMPTION**

10. In order to qualify for a Partial Exemption, a Non-Residential property must meet the following criteria:
  - a) the subject Non-Residential property must be located within the geographical boundary of the County.
  - b) there must be no outstanding monies owing to the County related to the property.
  - c) the property must provide Commercial or Industrial services in the Class 2 assessment as specified in the *Act*; and
  - d) the property must be assessed by the County at \$2,000,000 or greater.
11. In addition to Section 10, the property must meet the following criteria:



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- a) the property must make a capital investment to expand, improve, renovate, or revitalize the Non-Residential property resulting in an increased assessment value of \$2,000,000 in the assessment year preceding the application.

### **PART 5 - EXCLUSIONS**

12. Non-Residential Tax Incentives exclude Linear and Designated Industrial Properties.

### **PART 6 - RECEIPT OF APPLICATIONS FOR PARTIAL EXEMPTION**

13. Applicants should refer to the Application Requirements described in *Appendix "A"* attached to this Bylaw.
14. Applicants are to complete the Application Form attached to this Bylaw as *Appendix "B"*.
15. Completed applications must be received by December 31<sup>st</sup> in the same year of new construction.
16. Administration, through the CAO, shall review new construction applications to determine if they meet the criteria and requirements for a Partial Exemption, and further, provide a written report with recommendations for the consideration of Council.
17. The CAO has the discretion to reject applications that are incomplete, illegible, or provided after the application deadline prescribed in Section 15 of this Bylaw.
18. The CAO will advise Applicants in writing if their application is accepted for consideration. Applications accepted for consideration shall become the property of the County and may not be returned to the Applicant.
19. Applicants whose applications are deemed incomplete or illegible may resubmit a new application provided the application is resubmitted by the deadline provided in this Bylaw.
20. Council shall review the report provided by Administration, and may:
  - a) pass a resolution directing Administration to proceed with a Partial Exemption for a qualified Non-Residential property; or
  - b) pass a resolution denying a Partial Exemption of a Non-Residential property.
21. A resolution directing Administration to approve a Partial Exemption must include the details and extent of the Exemption.

### **PART 7 - CONSIDERATION OF APPLICATIONS FOR PARTIAL EXEMPTION**

22. Administration, through the CAO, shall review applications to determine eligibility for a Partial Exemption, and provide a written report with recommendations for the consideration of Council.
23. Council shall review each application with the report provided by Administration, and may:
  - a) pass a resolution directing Administration to enter into a Tax Incentive Agreement; or
  - b) pass a resolution refusing the application.
24. A resolution directing Administration to enter into a Tax Incentive Agreement must include the details and extent of the Partial Exemption.
25. A resolution refusing an application must provide the reason for the refusal.
26. As directed by Council in the resolution, Administration shall send a notice of refusal, in writing to an Applicant, stating the reasons for the refusal.

### **PART 8 - TAX INCENTIVE AGREEMENT**

27. Administration shall draft a Tax Incentive Agreement in accordance with the resolution of Council.
28. A Tax Incentive Agreement must outline:



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- a) the taxation years to which the Partial Exemption applies, which must not include prior taxation years before the Partial Exemption is granted;
- b) if a Partial Exemption is granted, the terms of the Partial Exemption for each taxation year to which the Partial Exemption applies; and
- c) any condition the breach of which will result in cancellation and the taxation year or years to which the condition applies.

29. Tax Incentive Agreements shall be signed and sealed by the CAO, or a designated officer authorized by the CAO.

**PART 9 - CANCELLATION OF TAX INCENTIVE AGREEMENTS**

30. If, at any time, the County determines that the property did not meet, or has ceased to meet a criterion, the County may cancel the Partial Exemption for the taxation year or years in which the criterion was not met or to which the condition applies, and further direct Administration to send a written notice of cancellation stating the reasons for cancellation.

**PART 11 - REVIEW**

31. Decisions of Council to grant or refuse Partial Exemptions are final.

32. Applicants may apply to Council within fourteen (14) days of receiving a Tax Incentive Agreement to review the Agreement on the limited issues and to confirm the Agreement follows the direction of Council.

33. If a discrepancy is found in a Tax Incentive Agreement, Council may provide direction to Administration to revise the Agreement in accordance with Council’s initial resolution.

34. Despite Section 33, Administration may revise a Tax Incentive Agreement without Council approval to correct clerical, technical, grammatical, or typographical errors which clarify provisions and do not materially affect the direction of Council.

35. Where the County grants or cancels a Partial Exemption in respect of designated industrial property, the County will notify the Provincial Assessor and provide any other information requested by the Provincial Assessor respecting the approval or cancellation of a Partial Exemption.

**PART 10 - VALIDITY OF ANNEXED LAND**

36. The criteria and conditions on which a Partial Exemption is granted on annexed land remain valid regardless of whether the Bylaw under which it was granted is subsequently amended or repealed or otherwise ceases to have effect.

**PART 10 - SEVERABILITY**

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

**PART 11 - EFFECTIVE DATE**

38. This Bylaw shall come into force and take effect upon the date of Third and Final Reading.

<b>READ</b> for the FIRST TIME this	<u>8<sup>th</sup></u>	day of	<u>May</u>	, A.D.,	<u>2023</u>
<b>READ</b> for the SECOND TIME this	<u>8<sup>th</sup></u>	day of	<u>May</u>	, A.D.,	<u>2023</u>
<b>READ</b> for a THIRD and FINAL time this	<u>8<sup>th</sup></u>	day of	<u>May</u>	, A.D.,	<u>2023</u>

Original Signed  
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COUNTY REEVE Josh Bishop

Original Signed  
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CAO Rod Hawken



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**APPENDIX "A"**

**Application Requirements for Non-Residential Tax Incentives**  
*Pursuant to the Tax Incentives Bylaw 2023/08*

1. All applications for a Partial Exemption under to the Tax Incentives Bylaw must include the following information:
  - a) a signed and dated application form;
  - b) an agent authorization form or directors' resolution;
  - c) a corporate registry record of the Applicant dated within sixty (60) days of the date of the application;
  - d) a land titles certificate of the assessed property dated within sixty (60) days of the date of the application;
  - e) a description of the business;
  - f) a description of the Partial Exemption being requested;
  - g) an explanation of how the application meets the criteria for a Partial Exemption; and
  - h) any other information, in the discretion of the CAO, determines to be necessary to make an application.
2. Applicants may provide any other material, including additional print, visual or audio-visual material, which the Applicant believes will support their application.
3. Applications and all material provided will be included in reports to Council and the Council agenda packages that are available to the public.
4. The CAO has the discretion to reject applications that are incomplete, illegible, or provided after the application deadline provided in the Tax Incentives Bylaw.
5. The CAO has no obligation to advise on the merits or quality of an application.
6. Incomplete or late applications shall be returned.
7. Applicants whose applications are returned as incomplete may resubmit their application provided the application is resubmitted by the application deadline provided in the Tax Incentives Bylaw.
8. Applicants will be advised if their application is accepted for consideration. Applications accepted for consideration shall become the property of the County and may not be returned.





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**APPENDIX "B"**

**Application Form for Non-Residential Tax Incentives  
Pursuant to the Tax Incentives Bylaw 2023/08**

Only applications that are complete, legible, and provided by the deadline outlined in the Tax Incentives Bylaw will be considered. Incomplete or late applications will be returned.

Applications that are brought forward for consideration, including any material provided with the application, become the property of the County, and may not be returned.

Information in applications may be included in reports that are available to the public.

**1. APPLICANT INFORMATION:**

Applicant Name	
Registered Corporate Name, if different	
Legal Description of Assessed Property:	
Mailing Address of Assessed Property:	
Corporate Registry Office Address of Applicant:	

**2. AGENT FOR APPLICANT INFORMATION:**

Name of Authorized Agent:	
Mailing Address:	
Email Address:	
Phone Number:	

**3. Provide, or attach, a brief description of business:**

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**4. Describe, or attach, the Partial Exemption being sought, including the taxation years to which it would apply:**

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**5. Describe, or attach, an explanation of why you are seeking a Partial Exemption and how you meet the criteria for a Partial Exemption outlined in the Tax Incentives Bylaw.**

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**6. Indicate if the application includes the following:**

<input type="checkbox"/> Corporate Registry Record (Required)	<input type="checkbox"/> Other Materials Provided (optional) Please list:
<input type="checkbox"/> Land Titles Certificate (Required)	_____
<input type="checkbox"/> Agent Authorization Form/Directors Resolution (Required)	_____

<b>Signature of Applicant:</b> _____	<b>Signature of Agent:</b> _____
<b>Date Submitted:</b> _____	<b>Date Received:</b> _____
<i>I acknowledge that by signing this application, I acknowledge that I have reviewed the instructions outlined in the County guidelines and shall abide by those regulations.</i>	

Section 33(c) of the Freedom of Information and Protection of Privacy Act (FOIP) authorizes the County of Wetaskiwin No. 10 to collect personal information on this form for the purpose of processing Tax Incentive Applications. If you wish to inquire about the collection, use, and disclosure of personal information, or have questions about correcting your personal information, please contact the FOIP Coordinator by: email: [foip@county10.ca](mailto:foip@county10.ca); phone 780.352.3321 (ext. 2270); toll free 1.800.661.4125; in person at 243019A Highway 13; mail at PO Box 6960, Wetaskiwin AB, T9A 2G5.