

BYLAW 2021-10

A BYLAW OF THE COUNTY OF ST. PAUL IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF IMPLEMENTING AN INCENTIVE PROGRAM FOR NON-RESIDENTIAL DEVELOPMENT.

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 for certain non-residential properties, except those properties listed in section 3.4 of this Bylaw, to encourage development or revitalization for the general benefit of the Municipality;

And Whereas Council sees the stimulation of economic development in the County of St. Paul as beneficial to the Municipality;

And Whereas the Council deems it to be in the best interest of the County to encourage improvements to be made to existing non-residential properties and to provide an attractive environment for new commercial development within the Municipality.

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

1. SHORT TITLE

1.1 This Bylaw may be cited as the "Property Tax Incentive 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 County Council.

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

Read a first time in Council this 10th day of August A.D. 2021.

Read a second time in Council this 10th day of August A.D. 2021.

Read a third time in Council and duly passed this 10th day of August A.D. 2021.

(original signed by Reeve S. Upham)

Reeve

(original signed by CAO S. Kitz)

Chief Administrative Officer

SCHEDULE A

1.0 PURPOSE

The purpose of this Bylaw is to encourage new commercial development and/or business expansion within the County of St. Paul.

2.0 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 County of St. Paul or delegate.
- 2.3** “Council” means the Council of the County of St. Paul
- 2.4** “Development” means any new building or dwelling as described in Section 3 of this bylaw.
- 2.5** “Municipality” means the County of St. Paul 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 County of St. Paul;
 - 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** “County” means the County of St. Paul in the Province of Alberta.
- 2.8** “County Assessor” means the individual or company appointed by the Council of the County of St. Paul to provide property tax assessments for properties within the County.

3.0 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.

- 3.2** Developments must conform to all County Bylaws and Policies, and all other applicable regulations.
- 3.3** Property owners must submit a "Property Tax Development Incentive Application" – Schedule B to the attention of the CAO of the Municipality before November 30th in the first tax year after the eligible assessment increase.
- 3.4** Linear properties, Machinery and Equipment and Designated Industrial Properties (DIP) are excluded from this Incentive.
- 3.5** The incentive will only be applied to new commercial buildings or improvements that are assessed over \$200,000.00.
- 3.6** Additions, expansions, or renovations are only eligible if the increase in assessment is greater than or equal to an increase of 25% of the previous assessment. This tax exemption will only apply to the increase in assessment.
- 3.7** If a property has a residential/commercial split, the incentive is only applied to the assessed value associated to the commercial.
- 3.8** The incentive will not be applied to the land where the building is situated.
- 3.9** 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, but the incentive will only begin the year following completion of construction.
- 3.10** All eligible development must be of a permanent nature.
- 3.11** In the event of a new property owner, the tax exemption will be transferable to new ownership and remain in effect until the expiry date of the incentive program.

4.0 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) for the 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 3.3 of this Bylaw; and
 - b) confirmation of the completion of construction is verified by the County Assessor and verification is provided to the County; 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.
- 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 new development, additions, expansion, or renovations on the Municipal portion of the property taxes, is for a period of four (4) years pro-rated as follows:

Year 1 – 100%

Year 2 – 75%

Year 3 – 50%

Year 4 – 25%

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:

8.1.1 the Owner breaches any federal law, provincial law or municipal bylaw in respect of the Development or property;

8.1.2 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.

8.1.3 The property is no longer being used for commercial purposes.

- 8.2** If the Exemption is cancelled, the Owner shall pay the Municipality, the amount they would have paid in municipal property taxes had the Exemption never been issued, from year one.
- 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.

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 _____

Legal Land Location _____

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 County of St. Paul

FOR OFFICE USE:

Date application received: _____

Confirmation of Completion of Construction (County Assessor) _____

Reviewed by (signature and title) _____

Approved/Refused: _____

Date of Decision: _____

Decision provided to Applicant (date) _____

SCHEDULE C – DECISION FORM

Name: _____

Mailing Address: _____

Legal Land Location: _____

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 on the new assessment on the improvements only:

Year 1 (_____) Property Tax Reduction = (Increase/New Assessment x Non-Residential Tax Rate x 100%) for municipal portion of tax only.

Year 2 (_____) Property Tax Reduction = (Increase/New Assessment x Non-Residential Tax Rate x 75%) for municipal portion of tax only.

Year 3(_____) Property Tax Reduction = (Increase/New Assessment x Non-Residential Tax Rate x 50%) for municipal portion of tax only.

Year 4(_____) Property Tax Reduction = (Increase/New Assessment x 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	_____ County of St. Paul Name (Printed)	_____ County of St. Paul Signature
---------------	--	---------------------------------------