

TOWN OF TABER
BYLAW NO. 1-2022

BEING A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF PROVIDING NON-RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW INDUSTRIAL AND COMMERCIAL DEVELOPMENT AND EXPANSIONS.

WHEREAS section 364.2 of the *Municipal Government Act* (Alberta, R.S.A 2000, Chapter M-26, and amendments thereto) allows a Council to pass a bylaw for the purpose of encouraging the development or revitalization of non-residential properties for the general benefit of the municipality;

AND WHEREAS the Council of the Town of Taber wishes to provide property tax incentives to encourage growth and promote industrial and commercial development and expansion;

NOW THEREFORE, the Council of the Town of Taber in the Province of Alberta, duly assembled, hereby enacts as follows:

1.0 NAME OF BYLAW

This Bylaw may be cited as the "Investment Incentive Bylaw"

2.0 DEFINITIONS

In this Bylaw:

Act	means the <i>Municipal Government Act</i> , RSA 2000, Chapter M-26, as amended, from time to time;
Applicant	means the person who applies for the investment incentive;
Business	means; a commercial, merchandising or industrial activity or undertaking; a profession, trade, occupation, calling or employment; or, an activity providing goods and/or services;
Bylaw	means the Investment Incentive Bylaw, as may be amended from time to time;

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Chief Administrative Officer	means the Chief Administrative Officer (CAO) for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;
Council	means the Council for the Town of Taber;
Development	means development as defined in the Town of Taber Land Use Bylaw, as amended, from time to time;
Exemption	means Exemptions as defined in Section 364.2 of the <i>Act</i> ;
Expansion	means Development added to an existing structure to increase the structure's physical space to facilitate business growth within that structure, or to replace an existing structure to facilitate the business growth within that structure;
Investment Incentive	means an Exemption and/or deferral from the taxation for non-residential property;
Investment Incentive Agreement	means a written agreement for a full or partial Exemption and/or deferral from the taxation for non-residential property;
Municipality	means the Town of Taber;
Non-Residential	means non-residential as defined in the <i>Act</i> ;

3.0 INVESTMENT INCENTIVE

- 3.1 This incentive is applicable to new construction or Expansion on industrial and commercial Developments within the Town. Subject to Council's discretion and authority, industrial and commercial Developments may receive an Exemption of the municipal portion of taxes for a period of up to five years from occupancy being granted for the Development. Please note this is only for the municipal portion of the taxes, other taxes, including but not limited to school and senior's taxes are not included in the incentive.

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- 3.2 New industrial and commercial Developments, as well as the expanded portion of industrial and commercial Developments will be exempt from the municipal property taxes equal to:
- 3.2.1 100% of the value of the current year's municipal tax levy in the first year of occupancy of the new Development or Expansion.
 - 3.2.2 100% of the value of the current year's municipal tax levy in the second year of occupancy of the new Development or Expansion.
 - 3.2.3 75% of the value of the current year's municipal tax levy in the third year of occupancy of the new Development or Expansion.
 - 3.2.4 50% of the value of the current year's municipal tax levy in the fourth year of occupancy of the new Development or Expansion.
 - 3.2.5 25% of the value of the current year's municipal tax levy in the fifth year of occupancy of the new Development or Expansion.

4.0 CRITERIA FOR ELIGIBILITY

- 4.1 To apply for an Exemption, an application must meet all the following criteria:
- 4.1.1 The Applicant must have an ownership interest in the property to be constructed;
 - 4.1.2 The subject non-residential property must be located within the geographical boundary of the Town;
 - 4.1.3 The Applicant must have no outstanding monies owing to the Town;
 - 4.1.4 The Applicant must make a capital investment to expand, improve or renovate the non-residential property resulting in an increased assessment value by at least 25% by the end of year two from when the Development permit was issued;
 - 4.1.5 The Application must be received before the issuance of a building permit;
 - 4.1.6 All required municipal, provincial, and/or federal permits must be in place;
 - 4.1.7 Full compliance with the Land Use Bylaw, including but not limited to, any statutory plan, subdivision plan, approval and conditions, Development agreement, Safety Code Act, Alberta Building Code, Alberta Fire Code and

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permits. Failure to submit required documents evidencing compliance by the Applicant shall result in the forfeit of all rights to the Incentive;

4.1.8 During the Incentive Period, all property and other taxes levied on the eligible property are to be kept current. The Incentive ceases upon the property or other taxes on the eligible property going into arrears;

4.1.9 The following improvements, structure of principles buildings are not eligible for the Incentive under this policy:

4.1.9.1 Oil tanks and bulk fuel tanks, Utility or Radio Towers, Non-permanent or movable buildings or structures, new garages or any other accessory buildings, commercial/industrial parking lots, churches or places of worship, junk or salvage yards, mobile homes, liquor stores, or cannabis retail stores;

4.1.9.2 Any other non-principal building deemed by the Town;

5.0 APPLICATION FOR AN EXEMPTION

5.1 To apply for an Exemption, Applicants shall provide a complete application package including an application form provided by Administration and all supporting documents required in section 4.0 of this Bylaw.

5.2 Council has the discretion to reject applications and Administration will advise Applicants in writing if their application is rejected.

5.3 Applicants whose application is returned as incomplete or illegible may resubmit their application.

5.4 Administration will advise Applicants in writing if their application is accepted for consideration by Council. Applications that are accepted for consideration shall become the property of the Town and may not be returned.

6.0 CONSIDERATION OF APPLICATION

6.1 Council will consider each application in accordance with this Bylaw to determine if they meet the criteria and requirements for an Exemption and:

6.1.1 Grant the Exemption and enter into a Investment Incentive Agreement; or,

6.1.2 Reject the application and advise the Applicant with the written reasons as to why, including means to appeal to Council.

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- 6.2 Council shall be authorized to enter into an Investment Incentive Agreement with the Applicant if the Exemption is granted. The Investment Incentive Agreement must include:
 - 6.2.1 The future taxation years to which the Exemption applies; and,
 - 6.2.2 The details of the Exemption.
- 6.3 An Applicant may make subsequent applications for an Exemption and Council may grant subsequent Exemptions in respect of the same non-residential property.

7.0 INVESTMENT INCENTIVE AGREEMENT

- 7.1 Administration shall draft an Investment Incentive Agreement.
- 7.2 An Investment Incentive Agreement must outline:
 - 7.2.1 The taxation year to which the Exemption applies, which must not include any taxation year earlier than the taxation year in which the Exemption is granted;
 - 7.2.2 If an Exemption is granted, the extent of the Exemption for each taxation year which the Exemption applies;
 - 7.2.3 Any criteria in Section 4 which formed the basis of granting the Exemption and the taxation year or years to which the criteria apply, all of which are deemed to be a condition or conditions of the Investment Incentive Agreement a breach of which will result in the cancellation of the Exemption for the taxation year or years to which the criteria apply; and,
 - 7.2.4 Any other conditions and the taxation year or years to which the condition applies.
- 7.3 Investment Incentive Agreements shall be endorsed by the CAO and Mayor.

8.0 CANCELLATION OF INVESTMENT INCENTIVE AGREEMENT

- 8.1 The Investment Incentive Agreement may be cancelled if:
 - 8.1.1 If the Applicant did not meet or ceased to meet any of the applicable criteria in Section 4 which formed the basis of granting the Exemption;

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8.1.2 There was a breach of any condition of the Investment Incentive Agreement, the Town may cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies;

8.1.3 The Development has not been substantially completed within two years of the date of permit issuance; or,

8.1.4 The registered owners of the property to which the Incentive was granted sell the property. Upon transfer of ownership, the municipal Investment Incentive shall cease.

8.2 Administration shall send a notice of cancellation in writing to an Applicant whose Exemption was cancelled stating the reasons for the cancellation.

9.0 DISPUTE

9.1 Any dispute regarding the calculation of the Investment Exemption or any entitlement under this Bylaw, shall be referred to Council for resolution.

9.2 An Applicant may appeal to Council by submitting a written request for appeal to the CAO within thirty (30) days of initial dispute.

9.2.1 Council, after considering the appeal, may direct the CAO to revise or amend the decision with respect to the matter.

9.3 The decision of Council shall be final and binding upon all parties except in the case where the decision is subject to an application for judicial review.

10.0 INTENTION OF TOWN COUCIL

It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Town Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.

11.0 RESCINDED OR AMENDED BYLAWS

None.

12.0 EFFECTIVE DATE

This Bylaw shall take effect on the day of the final passing and the signatures of the Chief Elected Official and duly authorized designated officer thereof.


RES. 64/2022 Read a first time this 28th day of February, 2022.

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RES. 87/2022
RES. 88/2022

Read a second time this 14th day of March, 2022.
Read a third time and finally passed this 14th day of March, 2022.

TOWN OF TABER



MAYOR



CHIEF ADMINISTRATIVE OFFICER (CAO)

