

TOWN OF TABER
BYLAW NO. 16 – 2023

BEING A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF PROVIDING A PROPERTY TAX INCENTIVE FOR NEW RESIDENTIAL DEVELOPMENTS AND/OR DEVELOPMENTS CREATING SECONDARY SUITES WITHIN THE TOWN OF TABER.

WHEREAS section 347 of the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) permits a Council to cancel, reduce, refund or defer taxes as it is considered equitable to do so, or phase in increases or decreases from the preparation of a new assessment;

AND WHEREAS pursuant to the provision of *Section 347 (1) of the Municipal Government Act, RSA 2000, Chapter M-26* and amendments thereto, the Council of the Town of Taber deems it equitable to provide for a Bylaw for the purpose of implementing the "Residential Tax Incentive Bylaw";

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 "Residential Tax Incentive Bylaw".

2.0 DEFINITIONS

In this Bylaw:

Administration	means any employee or representative of the staff of the Town of Taber. May also be referred to as Administrative Staff. Elected Officials are not considered employees;
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 an Exemption as the landowner or their Agent as authorized by the landowner through an agent authorisation or director's resolution;
Bylaw	means the Residential Tax Incentive Bylaw established by the Municipality;
Chief Administrative Officer	means the Chief Administrative Officer for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;

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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 the exemption of the municipal portion of taxes, not including any provincial or other applied taxes;
Incentive Period	means the time period the property has received approval for, according to the Residential Tax Incentive Agreement;
Municipality	means the Town of Taber;
Residential Tax Incentive Agreement	means a written agreement for a full or partial exemption and/or deferral from the taxation for the residential property; and,
Secondary Suites	means self-contained legal, living premises with cooking, eating, living, sleeping and sanitary facilities for domestic use for one or more individuals, either attached or detached from a principal building, but does not include travel trailers, motor homes, recreational vehicles, or other mobile units, hotel, motel, dormitory, boarding house, or similar accommodation, as defined in the Town of Taber Land Use Bylaw.

3.0 RESIDENTIAL TAX INCENTIVE

- 3.1 This incentive is applicable to new construction of residential properties and/or the renovation to an existing residential property that creates a secondary suite within the Town. For the development and renovation of Secondary Suites, the incentive portion is only applicable to the new suite. This will be calculated by the increase in assessed value of the property. Subject to Council's discretion and authority, qualifying properties may receive an exemption of the municipal portion of their taxes for a period of up to four years from occupancy being granted for the Property. This incentive 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. Credits will be applied directly to the municipal tax roll and the incentive will not be paid out.

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- 3.2 New residential Developments, and/or the new assessed portion of Secondary Suites, 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 following occupancy of the new property(s), or secondary suite.
 - 3.2.2 75% of the value of the current year's municipal tax levy in the second year following occupancy.
 - 3.2.3 50% of the value of the current year's municipal tax levy in the third year following occupancy.
 - 3.2.4 25% of the value of the current year's municipal tax levy in the fourth year following occupancy.

4.0 CRITERIA FOR ELIGIBILITY

- 4.1 To qualify for the Residential Tax Incentive, an application must meet all the following criteria:
- 4.1.1 The properties and/or secondary suites must be located within the geographical boundary of the Town;
 - 4.1.2 The Applicant must have no outstanding monies owing to the Town;
 - 4.1.3 The Application must be received before a building permit is issued for the property;
 - 4.1.4 All Secondary Suites must be legal secondary suites;
 - 4.1.5 The incentive can be applied to a single unit or multiple units on a single property, (see attached schedules for more information);
 - 4.1.6 All required municipal, provincial and/or federal permits must be in place;
 - 4.1.7 The new residence(s) and/or secondary suites must be in full compliance with the Land Use Bylaw, as well as any statutory plan, zoning, subdivision plan, approval and conditions, Development Agreement, *Safety Code Act*, Alberta Building Code, Alberta Fire Code, and permits. Failure to submit all requested documents evidencing compliance by the Applicant shall result in the forfeiture of 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 property going into arrears;
 - 4.1.9 If the Property is sold during the Incentive Period, the approved Residential Tax Agreement will be automatically transferred to the new registered owner;

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4.1.10 If the property has a residential and commercial split, this incentive is applied only to the assessment value associated to the residential portion. The commercial portion may be eligible through the Investment Incentive Bylaw;

4.1.11 All utility servicing costs are the responsibility of the developer; and,

4.1.12 If a developer is the Applicant, they must have a Town of Taber Business License.

5.0 APPLICATION FOR RESIDENTIAL TAX INCENTIVE

5.1 To apply for a Residential Tax Incentive, Applicants shall provide a completed application form to the Town with all supporting documentation.

5.2 Applications from prior year's developments will not be eligible for consideration.

5.3 Complete applications may be considered and approved in accordance with the criteria of this Residential Tax Investment Incentive before construction on the qualifying Property is complete. However, the Exemption will not apply until all construction on the Property is complete and the development is inspected and approved for occupancy by a licensed building inspector.

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

5.5 Applicants whose applications are returned as incomplete or illegible may resubmit their application.

5.6 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.

5.7 Council will review applications twice a year, at the first monthly Council meetings in April and November.

5.8 Notwithstanding the application requirements set out in this Bylaw, the CAO or their designate may request any additional information that, at the discretion of the CAO, is necessary to complete the application.

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 Residential Tax Incentive Agreements; 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 a Residential Tax Incentive Agreement with the Applicant if the Exemption is granted. The Residential Tax Incentive Agreement must include:
- 6.2.1 The years to which the Exemption applies; and,
 - 6.2.2 The details of the Residential Tax Incentive.
- 6.3 An applicant may make subsequent applications for the Residential Tax Incentive and Council may grant subsequent Exemptions in respect for the same property.

7.0 RESIDENTIAL TAX INCENTIVE AGREEMENT

- 7.1 Administration shall draft a Residential Tax Incentive Agreement.
- 7.2 The Residential Tax Investment Agreement must outline:
- 7.2.1 The taxation years to which the Residential Tax Incentive 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 Residential Tax Incentive and the taxation years to which the criteria apply, all of which may be deemed a condition or conditions of the Residential Tax Investment Agreement, a breach of which will result in the cancellation of the Exemption for the taxation years to which the criteria apply; and,
 - 7.2.4 Any other conditions and the taxation years to which the condition applies.
- 7.3 The Residential Tax Investment Agreements shall be endorsed and signed by the Mayor and CAO.

8.0 CANCELLATION OF THE RESIDENTIAL TAX INVESTMENT AGREEMENT

- 8.1 The Residential Tax Investment Agreement may be cancelled if:
- 8.1.1 The Applicant did not meet or ceased to meet any of the applicable criteria in Section 4 which formed the basis of granting the Residential Tax Incentive; or,
 - 8.1.2 There was a breach of any condition of the Residential Tax Investment Agreement, the Town may cancel the Agreement for the taxation year or years in which the criteria were not met or to which the condition applies; or,

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

9.0 DISPUTE

9.1 Any dispute regarding the calculation of the Residential Tax Incentive 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 COUNCIL

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. 303/2023 Read a first time this 10th day of October, 2023.


RES. 329/2023 Read a second time this 23rd day of October, 2023.

RES. 330/2023 Read a third time and finally passed this 23rd day of October, 2023.

TOWN OF TABER



MAYOR



CHIEF ADMINISTRATIVE OFFICER (C.A.O.)

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**Schedule “A”
Single Family & Manufactured Homes**

1.0 ADDITIONAL CRITERIA FOR EXEMPTION

- 1.1 Single Family Homes must be located in the R-1 District (Residential Single Dwelling District) or R-2 District (Residential Single and Two Dwelling District).
- 1.2 Manufactured Homes must be newly built and be located in an RMH District (Residential Manufactured Home District).
- 1.3 New Single Family Homes that also have a second legal dwelling or unit are able to apply the incentive to both units.
- 1.4 All district and property classifications are subject to the Land Use Bylaw, which may be updated from time to time. The current Land Use Bylaw in effect at the time of application will be used to determine eligibility.

2.0 PROGRAM LIMITS

- 2.1 Council may, at any time, decide upon a limit to each Schedule in the program to a specific quantity of properties. If it is decided that one Schedule is fully subscribed, the other Schedules may still be active. Each Schedule can be decided upon separately.

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**Schedule “B”
Multi-Family Developments**

1.0 ADDITIONAL CRITERIA FOR EXEMPTION

- 1.1 Semi-Detached Dwellings, Duplex Dwellings and Row House Dwellings must be located in an R-2 (Residential Single and Two Dwelling District) or an R-3 (Residential Street-Orientated Multiple Dwelling District) to qualify for the program.
- 1.2 Multi-Unit Residential must be located in an R-2 (Residential and Single Two Dwelling District), a R-3 (Residential Street-Oriented Multiple Dwelling District), an R-4 (Residential Comprehensive Development Multiple Dwelling District) or a DT (Downtown Commercial District) to qualify for the program.
- 1.3 Mixed-Use Developments must be located in an R-3 (Residential Street-Orientated Multiple Dwelling District), an R-4 (Residential Comprehensive Development Multiple Dwelling District), a DT (Downtown Commercial District) or a CC (Comprehensive Commercial) to qualify for the program. Some DC (Direct Control) zones may qualify, please check with the Planning Department.
- 1.4 For Mixed-Used Developments, only the residential portion of the property will qualify for this program. The commercial spaces may be eligible for the Investment Incentive Bylaw, please apply separately for this program.
- 1.5 All district and property classifications are subject to the Land Use Bylaw, which may be updated from time to time. The current Land Use Bylaw in effect at the time of application will be used to determine eligibility.

2.0 PROGRAM LIMITS

- 2.1 Council may, at any time, decide upon a limit to each Schedule in the program to a specific quantity of properties. If it is decided that one Schedule is fully subscribed, the other Schedules may still be active. Each Schedule can be decided upon separately.

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**Schedule “C”
Legal Secondary Suites**

1.0 ADDITIONAL CRITERIA FOR EXEMPTION

- 1.1 Secondary Suites must be located in an R-1 (Residential Single Dwelling District), an R-2 (Residential Single and Two Dwelling District) or an R-3 (Residential Street-Orientated Multiple Dwelling District) to qualify for the program.
- 1.2 All district and property classifications are subject to the Land Use Bylaw, which may be updated from time to time. The current Land Use Bylaw in effect at the time of application will be used to determine eligibility.

2.0 PROGRAM LIMITS

- 2.1 Council may, at any time, decide upon a limit to each Schedule in the program to a specific quantity of properties. If it is decided that one Schedule is fully subscribed, the other Schedules may still be active. Each Schedule can be decided upon separately.