



SMOKY LAKE COUNTY COUNCIL

Committee of the Whole

MEETING AGENDA

Tuesday, March 5, 2024 at 10:00 a.m. held

Virtually <https://video.businessconnect.telus.com/join/975818835> (Meeting ID # 975818835) and

Physically in Smoky Lake County Council Chambers, 4612 McDougall Drive, Smoky Lake

*Committee of the Whole Meetings are informal and
no bylaw or resolution shall be passed at a Meeting of Committee of the Whole.*

1. Call to Order
2. Adoption of Agenda
3. Delegation
4. Discussion
 - 4.1. Comparison of Planning and Development Fees and Charges from other Municipalities
 - 4.2. Research in respect to Tax Incentives to Promote Development
 - 4.3. Information in respect to County-Owned Land Sales and Land Leases
 - 4.4. Land Use Concepts for Attracting Development and Investment
5. In Camera (Executive Session)
6. Adjournment.



Issue for Discussion

Meeting Date: Tuesday, March 5, 2024

Topic: Planning and Development Fees & Charges Bylaw Review

Presented By: Planning & Development Services

Background:

- Smoky Lake County Planning and Development Fees Bylaw No. 1431-23 was adopted on January 26, 2023.
 - Previously, fees pertaining to planning and development had been established by policy, and said policy required administration to conduct an annual review of the fees and charges to ensure adequate cost recovery and competitiveness.
 - Best practice is generally considered establish fees and charges by bylaw, so Bylaw No. 1431-23 was adopted.
 - Administration has received feedback from ratepayers and industry over the past year with respect to a number of the fees and charges in Bylaw No. 1431-23.
 - This is the first review conducted of Bylaw No. 1431-23 since its adoption. Administration is recommending that certain fees and charges be adjusted to ensure that Smoky Lake County continues to foster a competitive environment for investment while also ensuring that some costs associated with processing planning and development related applications can be recuperated.
 - Administration has also identified language in Bylaw No. 1431-23 that requires clarification.

Benefits: Ensuring that the County's fees and charges are fair and remain competitive with other municipalities in the region to ensure that the County provides an environment conducive to attracting investment.

Disadvantages: Nil.

Alternatives: Committee may choose not to make changes to Bylaw No. 1431-23 and continue with the status quo.

Financial Implications: Adjustments to fees and charges may have impact on the County's total revenues.

Legislation: Part 17, Municipal Government Act, M-26 RSA 2000

Intergovernmental: Nil.

Strategic Alignment: Proactivity in Development.

Enclosure(s):

- **Bylaw No. 1431-23: Planning and Development Fees Bylaw © Attachment 1**
- **Regional Fee Comparison Chart © Attachment 2**

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1431-23**

**A BYLAW OF THE MUNICIPALITY OF SMOKY LAKE COUNTY IN THE PROVINCE OF ALBERTA, TO
ESTABLISH FEES FOR PLANNING AND DEVELOPMENT FOR SMOKY LAKE COUNTY.**

WHEREAS Smoky Lake County deems it expedient to set and review, as necessary, from time-to-time various fees and fines related planning and development within the Municipality; and

WHEREAS Council has adopted Smoky Lake County Bylaw 1272-14, as amended, to be the Land Use Bylaw;

WHEREAS Council may in a bylaw provide for a system of licences, permits or approvals, including establishing fees for licences, permits and approvals, in accordance with Section 8 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, and amendments thereto;

WHEREAS, the *Safety Codes Act*, R.S.A. 2000, c. S-1, as amended from time to time, authorizes an accredited municipality to make bylaws respecting fees for anything issued or any material or service provided pursuant to the *Safety Codes Act*;

NOW THEREFORE under the authority and subject to the provisions of the *Municipal Government Act*, and by virtue of all other enabling powers, the Council of Smoky Lake County, duly assembled, enacts as follows:

1. NAME:

- 1.1 This Bylaw may be referred to as the "Smoky Lake County Planning and Development Fees Bylaw."

2. FEES ESTABLISHED

- 2.1 **'Schedule A – Planning & Development Fees'**
- 2.2 **'Schedule B – Safety Code Fees'**
- 2.3 **'Schedule C – Subdivision Fees'**

attached herein, each forms a part of this Bylaw.

- 2.4 The Subdivision Authority under the *Municipal Government Act* as appointed by Council may establish related fees.
- 2.5 The Accredited Agency under the *Safety Codes Act* as appointed by Council may establish related fees.

3. FINES RELATED TO OFFENCES AND PENALTIES

- 3.1 Any person who:
 - 3.1.1 Contravenes or fails to comply with any provision of this Bylaw and/or the Smoky Lake County Land Use Bylaw 1274-12 the "Land Use Bylaw";
 - 3.1.2 Uses land in a manner contrary to the provisions of this Bylaw or any subdivision or development permit for such land;
 - 3.1.3 Contravenes or fails to comply with any development permit or subdivision approval, or conditions forming part thereof;
 - 3.1.4 Contravenes or fails to comply with a decision of the Subdivision and Development Appeal Board;
 - 3.1.5 Obstructs or otherwise hinders in any manner any person in the exercise or performance of that person's powers authorized under this or any other Bylaw or enactment; or,

- 3.1.6 Contravenes or fails to comply with a stop order issued pursuant to the *Municipal Government Act*; is guilty of an offence and is liable on summary conviction to a fine.
- 3.2 A person who contravenes or who fails to comply with any other provision of the Land Use Bylaw is guilty of an offence and is liable to a penalty for a first and each subsequent offence in the amount specified in Schedule A of this Bylaw.
- 3.3 If a person is found guilty of an offence under the Land Use Bylaw, the court may, in addition to any other penalty imposed, order the person to comply with the Land Use Bylaw or a permit issued under that Bylaw, or a condition of any of them.
- 3.4 A Peace Officer may issue a Municipal Tag where it is reasonably determined that a person has contravened any provision of the Land Use Bylaw.
- 3.5 Where a contravention or offence is of a continuing nature, further Municipal Tags may be issued by a Peace Officer for each day the offence continues.
- 3.6 A person named on a Municipal Tag may, in lieu of being prosecuted, plead guilty to the offence by signing the Municipal Tag and paying the specified penalty at the location indicated on the Municipal Tag.
- 3.7 If payment of a Municipal Tag is not made within the time specified, a Peace Officer may issue a Violation Ticket under the Provincial Offences Procedures Act requiring the person named to appear in court on the date indicated in the Violation Ticket.
- 3.8 Nothing in this Bylaw shall prevent or restrict a Peace Officer from immediately issuing a Violation Ticket under the *Provincial Offences Procedures Act* for a mandatory court appearance of any person who contravenes this Bylaw or the Land Use Bylaw.

4 RIGHT OF ENTRY

- 4.1 For the purpose of entering and inspecting land or structures as described under Part 13, Division 4, Section 542 of the *Municipal Government Act*, RSA 2000, Chapter M-26 as amended, a Development Officer or the Development Compliance Officer, and any other persons appointed by Council, are hereby declared to be "designated officers".

5 REVIEW

- 5.1 This Bylaw should be reviewed at least every two years from its adoption, or as deemed necessary from time to time.

6 PREVAILANCE

- 6.1 To the extent that a provision of this bylaw is found to conflict with another bylaw or policy of Smoky Lake County, this bylaw shall prevail.

7 REPEAL & SEVERABILITY:

- 7.1 Bylaw 1387-20 is repealed, upon adoption of this bylaw.
- 7.2 If any part of this Bylaw is found to be invalid, it is the intention of Council that the remaining sections remain in force until repealed or otherwise amended.

8 EFFECTIVE DATE:

- 8.1 This Bylaw comes into force and effect upon it receiving Third Reading.

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SCHEDULE A – PLANNING & DEVELOPMENT FEES

| ITEM DESCRIPTION | FEE |
|---|--|
| DEVELOPMENT PERMITS | |
| Permitted Use: Residential District | \$150.00 |
| Permitted Use: Commercial / Industrial District / Public Institutional | \$1.00 / \$1,000.00 value of construction, or minimum \$250.00 |
| Discretionary Use / Variances | \$250.00 |
| Aggregate Resource Extraction | \$750.00 / acre |
| Aggregate Resource Extraction - Reclamation Fees <i>(Reclamation Fees are exempt when the responsibility of Reclamation is of the Province of Alberta on Crown Land Only.)</i> | \$2,000.00/ acre |
| Heritage Resource Intervention Permit | \$100.00 |
| Other Landscaping, Deck, and Signs | \$100.00 |
| Development Occurring prior to submitting Development Permit Application | \$500.00 <i>plus to the typical Permit Fee</i> |
| BYLAW AMENDMENT FEES | |
| Application to Amend the Land Use Bylaw (Map of Text Amendment) | \$1,000.00 + <i>cost of advertising</i> |
| Application to Amend the Municipal Development Plan | \$1,000.00 + <i>cost of advertising</i> |
| Application to Amend an Area Structure Plan | \$1,000.00 + <i>cost of advertising</i> |
| NEW STATUTORY PLAN FEES | |
| New Area Structure Plan (proposed by a Developer) | \$2,000.00 + <i>cost of advertising</i> |
| OTHER FEES | |
| Compliance Certificate | \$125.00 |
| Encroachment or License Agreement | \$500.00 <i>plus any legal/surveying fees</i> |
| Road Closure | \$500.00 + <i>cost of advertising</i> |
| Business Licence | No Charge |
| WITHDRAWAL / REFUND FEES | |
| Development Permit Application | Before a decision of Development Authority - 50% of Application Fee |
| | After decision of Development Authority - No refund. |
| New Statutory Plan, or Plan Amendment | Prior to 1 st reading - 75% of Application Fee |
| | Prior to advertising - 50% of Application Fee |

| | |
|--|----------|
| After Advertising but before Public Hearing - No refund | |
| APPEAL FEES | |
| Subdivision Appeal Fee | \$250.00 |
| Development Appeal Fee | \$250.00 |
| HARD COPY OF PLANNING DOCUMENTS FEES | |
| Land Use Bylaw – Hard Copy | \$50.00 |
| Municipal Development Plan — Hard Copy | \$25.00 |
| Area Structure Plan – Hard Copy | \$25.00 |
| NOTE: <i>The Documents noted above are available electronically without charge on the County's website.</i> | |



SCHEDULE B – SAFETY CODE FEES



Smoky Lake County
 PO Box 310
 SMOKY LAKE AB T0A 3C0
 Phone: (780) 656-3730
 Fax: (780) 656-3768
 www.smokylakecounty.ab.ca

The Inspections Group Inc.
 12010 – 111 Avenue
 Edmonton, AB T5G 0E6
 Phone: (780) 454-5048 Toll Free: (866) 554-5048
 Fax: (780) 454-5222 Toll Free: (866) 454-5222
 www.inspectionsgroup.com

BUILDING PERMIT FEE SCHEDULE

RESIDENTIAL/DWELLING UNITS/FARM

| | |
|---|--|
| New Construction - Building Permit Levy (main level) | \$0.52 per sq. ft. + SCC levy |
| - Upper/Lower Floors | \$0.41 per sq. ft. + SCC levy |
| Additions/renovations/basement development | \$0.41 per sq. ft. + SCC levy \$131.25 (minimum fee) + SCC levy |
| Accessory Buildings | |
| Garages (attached or detached) (flat rate) (under 624 sq. ft.) | \$131.25 + SCC levy |
| Shops, garages, storage buildings (over 624 sq. ft.) | \$0.41 per sq. ft. + SCC levy |
| Decks or garden storage sheds (sheds under 150 sq. ft.) | \$105.00 + SCC levy |
| Relocation of Home (set-up on basement or foundation) | \$0.39 per sq. ft. + SCC levy (min \$131.25) |
| Placement of home (only) | \$325.00 (minimum fee) + SCC levy |
| Fireplaces/Wood Stove (if not included in new construction) (flat rate) | \$109.20 + SCC levy |
| Demolitions Residential (flat rate) | \$109.20 + SCC levy |
| Geothermal Heating | \$262.50 + SCC levy |

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL

| | |
|---|--|
| First \$1,000,000.00 construction value | \$6.56 per \$1,000 construction value + SCC levy |
| Over \$1,000,000.00 construction value | \$6,560.00 + (\$5.25 per \$1,000 construction value portions over \$1,000,000.00) + SCC levy |
| (Minimum Fee) | \$367.50 + SCC levy |
| Demolitions Commercial (flat rate) | \$157.50 + SCC levy |

MANUFACTURED AND MODULAR HOME

| | |
|---|---|
| Modular Home (RTM's, etc) | \$351.75 + SCC levy |
| Basement Development | \$0.41 sq. ft. + SCC levy (min. \$157.50) |
| Manufactured Home Set-up | \$210.00 + SCC levy |
| Basement Development (If on foundation) | \$0.41 sq. ft. + SCC levy (min. \$157.50) |

NOTE: Add applicable 'Safety Codes Council' levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections will be charged a rate of \$150.00 per inspection + GST.

Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.

Permit extensions will be charges at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.

Variances will be charged at a rate of \$125/hour (min 2 hr) (plus levy).

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GAS PERMIT FEE SCHEDULE

| Residential Installations | | Non-Residential Installations | | | |
|---------------------------|------------|-------------------------------|------------|--|------------|
| Number of Outlets | Permit Fee | B.T.U. Input | Permit Fee | B.T.U. Input | Permit Fee |
| 1 | \$99.75 | 10,000 | \$99.75 | 210,000 | \$126.00 |
| 2 | \$105.00 | 20,000 | \$99.75 | 230,000 | \$126.00 |
| 3 | \$110.25 | 30,000 | \$99.75 | 250,000 | \$136.50 |
| 4 | \$131.25 | 40,000 | \$99.75 | 300,000 | \$141.75 |
| 5 | \$141.75 | 50,000 | \$105.00 | 350,000 | \$147.00 |
| 6 | \$152.25 | 60,000 | \$105.00 | 400,000 | \$152.25 |
| 7 | \$168.00 | 70,000 | \$105.00 | 450,000 | \$162.75 |
| 8 | \$183.75 | 80,000 | \$105.00 | 500,000 | \$168.00 |
| 9 | \$199.50 | 90,000 | \$105.00 | 550,000 | \$173.25 |
| 10 | \$210.00 | 100,000 | \$110.25 | 600,000 | \$178.50 |
| 11 | \$220.50 | 110,000 | \$110.25 | 650,000 | \$183.75 |
| 12 | \$231.00 | 120,000 | \$110.25 | 700,000 | \$189.00 |
| 13 | \$241.50 | 130,000 | \$110.25 | 750,000 | \$194.25 |
| 14 | \$246.75 | 140,000 | \$110.25 | 800,000 | \$199.50 |
| 15 | \$256.20 | 150,000 | \$115.50 | 850,000 | \$204.75 |
| 16 | \$262.50 | 160,000 | \$115.50 | 900,000 | \$215.25 |
| 17 | \$267.75 | 170,000 | \$115.50 | 950,000 | \$225.75 |
| 18 | \$273.00 | 180,000 | \$115.50 | 1,000,000 | \$262.50 |
| 19 | \$278.25 | 190,000 | \$120.75 | 1,000,001 to 2,000,000 | \$283.50 |
| 20 | \$283.50 | 200,000 | \$120.75 | Over 2,000,000 Add \$ 5.25 per 100,000 BTU | |

Propane and Small Installations
 Propane Tank Sets (New or Replacements) \$94.50 per Appliance
 Temporary Heat \$94.50 per Appliance
 Gas/Propane Cylinder Refill Centers \$299.25 per Center
 Replacement Commercial or Industrial Appliances (per unit)
 1 - 400,000 BTU Input \$152.25 per Unit
 400,001 - 3,000,000 BTU Input \$236.25 per Unit
 Over 3,000,000 BTU Input \$341.25 per Unit

NOTE: Add applicable 'Safety Codes Council' levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!
 A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.
 When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.
 Re-Inspections will be charged a rate of \$150.00 per inspection + GST.
 Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.
 Permit extensions will be charges at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.
 Variances will be charged at a rate of \$125/hour (min 2 hr) (plus levy).

PLUMBING PERMIT FEE SCHEDULE (RESIDENTIAL)

| # of Fixtures | Permit Fee | # of Fixtures | Permit Fee |
|--------------------------------|------------|---------------|------------|
| 1 | \$99.75 | 21 | \$199.50 |
| 2 | \$105.00 | 22 | \$204.75 |
| 3 | \$110.25 | 23 | \$210.00 |
| 4 | \$110.25 | 24 | \$215.25 |
| 5 | \$115.50 | 25 | \$220.50 |
| 6 | \$120.75 | 26 | \$225.75 |
| 7 | \$126.00 | 27 | \$231.00 |
| 8 | \$131.25 | 28 | \$236.25 |
| 9 | \$136.50 | 29 | \$241.50 |
| 10 | \$141.75 | 30 | \$246.75 |
| 11 | \$147.00 | 31 | \$252.00 |
| 12 | \$152.25 | 32 | \$257.25 |
| 13 | \$157.50 | 33 | \$262.50 |
| 14 | \$162.75 | 34 | \$267.75 |
| 15 | \$168.00 | 35 | \$273.00 |
| 16 | \$173.25 | 36 | \$278.25 |
| 17 | \$178.50 | 37 | \$283.50 |
| 18 | \$183.75 | 38 | \$288.75 |
| 19 | \$189.00 | 39 | \$294.00 |
| 20 | \$194.25 | 40 | \$299.25 |
| Add \$3.15 per fixture over 40 | | | |

PRIVATE SEWAGE PERMITS

Private Sewage System - \$393.75
 Holding Tanks - \$157.50

NOTE: Add applicable 'Safety Codes Council' levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!
 A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.
 When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.
 Re-Inspections will be charged a rate of \$150.00 per inspection + GST.
 Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.
 Permit extensions will be charges at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.
 Variances will be charged at a rate of \$125/hour (min 2 hr) (plus levy).

**PLUMBING PERMIT FEE SCHEDULE
(COMMERCIAL)**

| # of Fixtures | Permit Fee | # of Fixtures | Permit Fee | # of Fixtures | Permit Fee |
|---------------|------------|---------------|------------|----------------------------------|------------|
| 1 | \$99.75 | 35 | \$283.50 | 69 | \$462.00 |
| 2 | \$105.00 | 36 | \$288.75 | 70 | \$467.25 |
| 3 | \$110.25 | 37 | \$294.00 | 71 | \$472.50 |
| 4 | \$115.50 | 38 | \$299.25 | 72 | \$477.75 |
| 5 | \$120.75 | 39 | \$304.50 | 73 | \$483.00 |
| 6 | \$126.00 | 40 | \$309.75 | 74 | \$488.25 |
| 7 | \$131.25 | 41 | \$315.00 | 75 | \$493.50 |
| 8 | \$136.50 | 42 | \$320.25 | 76 | \$498.75 |
| 9 | \$141.75 | 43 | \$325.50 | 77 | \$504.00 |
| 10 | \$147.00 | 44 | \$330.75 | 78 | \$509.25 |
| 11 | \$152.25 | 45 | \$336.00 | 79 | \$514.50 |
| 12 | \$157.50 | 46 | \$341.25 | 80 | \$519.75 |
| 13 | \$162.75 | 47 | \$346.50 | 81 | \$525.00 |
| 14 | \$168.00 | 48 | \$351.75 | 82 | \$530.25 |
| 15 | \$173.25 | 49 | \$357.00 | 83 | \$535.50 |
| 16 | \$178.50 | 50 | \$362.25 | 84 | \$540.75 |
| 17 | \$183.75 | 51 | \$367.50 | 85 | \$546.00 |
| 18 | \$189.00 | 52 | \$372.75 | 86 | \$551.25 |
| 19 | \$194.25 | 53 | \$378.00 | 87 | \$553.35 |
| 20 | \$199.50 | 54 | \$383.25 | 88 | \$556.50 |
| 21 | \$204.75 | 55 | \$388.50 | 89 | \$559.65 |
| 22 | \$210.00 | 56 | \$393.75 | 90 | \$561.75 |
| 23 | \$215.25 | 57 | \$399.00 | 91 | \$563.85 |
| 24 | \$220.50 | 58 | \$404.25 | 92 | \$567.00 |
| 25 | \$225.75 | 59 | \$409.50 | 93 | \$570.15 |
| 26 | \$231.00 | 60 | \$414.75 | 94 | \$572.25 |
| 27 | \$236.25 | 61 | \$420.00 | 95 | \$577.50 |
| 28 | \$241.50 | 62 | \$425.25 | 96 | \$588.00 |
| 29 | \$246.75 | 63 | \$430.50 | 97 | \$593.25 |
| 30 | \$257.25 | 64 | \$435.75 | 98 | \$598.50 |
| 31 | \$262.50 | 65 | \$441.00 | 99 | \$603.75 |
| 32 | \$267.75 | 66 | \$446.25 | 100 | \$609.00 |
| 33 | \$273.00 | 67 | \$451.50 | Add \$3.15 each fixture over 100 | |
| 34 | \$278.25 | 68 | \$456.75 | | |

NOTE: Add applicable "Safety Codes Council" levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections will be charged a rate of \$150.00 per inspection + GST.

Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.

Permit extensions will be charged at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.

Variations will be charged at a rate of \$125/hour (min 2 hr) (plus levy).



ELECTRICAL PERMIT FEE SCHEDULE
(For "Other Than" New Single Family Residential)

| Installation Cost \$ | Permit Fee | Installation Cost \$ | Permit Fee | Installation Cost \$ | Permit Fee |
|----------------------|------------|----------------------|------------|---|------------|
| Under 1,000 | \$99.75 | 23,000.01 – 24,000 | \$435.75 | 100,000.01 – 110,000 | \$730.80 |
| 1,000.01 – 1,500 | \$110.25 | 24,000.01 – 25,000 | \$446.25 | 110,000.01 – 120,000 | \$773.85 |
| 1,500.01 – 2,000 | \$120.75 | 25,000.01 – 26,000 | \$456.75 | 120,000.01 – 130,000 | \$816.90 |
| 2,000.01 – 2,500 | \$131.25 | 26,000.01 – 27,000 | \$467.25 | 130,000.01 – 140,000 | \$859.95 |
| 2,500.01 – 3,000 | \$141.75 | 27,000.01 – 28,000 | \$477.75 | 140,000.01 – 150,000 | \$903.00 |
| 3,000.01 – 3,500 | \$152.25 | 28,000.01 – 29,000 | \$488.25 | 150,000.01 – 160,000 | \$946.05 |
| 3,500.01 – 4,000 | \$162.75 | 29,000.01 – 30,000 | \$498.75 | 160,000.01 – 170,000 | \$988.05 |
| 4,000.01 – 4,500 | \$173.25 | 30,000.01 – 31,000 | \$509.25 | 170,000.01 – 180,000 | \$1,031.10 |
| 4,500.01 – 5,000 | \$183.75 | 31,000.01 – 32,000 | \$519.75 | 180,000.01 – 190,000 | \$1,074.15 |
| 5,000.01 – 5,500 | \$194.25 | 32,000.01 – 33,000 | \$530.25 | 190,000.01 – 200,000 | \$1,117.20 |
| 5,500.01 – 6,000 | \$204.75 | 33,000.01 – 34,000 | \$535.50 | 200,000.01 – 210,000 | \$1,160.25 |
| 6,000.01 – 6,500 | \$215.25 | 34,000.01 – 35,000 | \$540.75 | 210,000.01 – 220,000 | \$1,203.30 |
| 6,500.01 – 7,000 | \$225.75 | 35,000.01 – 36,000 | \$546.00 | 220,000.01 – 230,000 | \$1,246.35 |
| 7,000.01 – 7,500 | \$236.25 | 36,000.01 – 37,000 | \$551.25 | 230,000.01 – 240,000 | \$1,289.40 |
| 7,500.01 – 8,000 | \$246.75 | 37,000.01 – 38,000 | \$556.50 | 240,000.01 – 250,000 | \$1,332.45 |
| 8,000.01 – 8,500 | \$257.25 | 38,000.01 – 39,000 | \$561.75 | 250,000.01 – 300,000 | \$1,449.00 |
| 8,500.01 – 9,000 | \$267.75 | 39,000.01 – 40,000 | \$567.00 | 300,000.01 – 350,000 | \$1,544.55 |
| 9,000.01 – 9,500 | \$278.25 | 40,000.01 – 41,000 | \$572.25 | 350,000.01 – 400,000 | \$1,639.05 |
| 9,500.01 – 10,000 | \$288.75 | 41,000.01 – 42,000 | \$577.50 | 400,000.01 – 450,000 | \$1,734.60 |
| 10,000.01 – 11,000 | \$299.25 | 42,000.01 – 43,000 | \$582.75 | 450,000.01 – 500,000 | \$1,829.10 |
| 11,000.01 – 12,000 | \$309.75 | 43,000.01 – 44,000 | \$588.00 | 500,000.01 – 550,000 | \$1,923.60 |
| 12,000.01 – 13,000 | \$320.25 | 44,000.01 – 45,000 | \$593.25 | 550,000.01 – 600,000 | \$2,019.15 |
| 13,000.01 – 14,000 | \$330.75 | 45,000.01 – 46,000 | \$598.50 | 600,000.01 – 650,000 | \$2,113.65 |
| 14,000.01 – 15,000 | \$341.25 | 46,000.01 – 47,000 | \$603.75 | 650,000.01 – 700,000 | \$2,209.20 |
| 15,000.01 – 16,000 | \$351.75 | 47,000.01 – 48,000 | \$609.00 | 700,000.01 – 750,000 | \$2,303.70 |
| 16,000.01 – 17,000 | \$362.25 | 48,000.01 – 49,000 | \$614.25 | 750,000.01 – 800,000 | \$2,399.25 |
| 17,000.01 – 18,000 | \$372.75 | 49,000.01 – 50,000 | \$614.25 | 800,000.01 – 850,000 | \$2,493.75 |
| 18,000.01 – 19,000 | \$383.25 | 50,000.01 – 60,000 | \$624.75 | 850,000.01 – 900,000 | \$2,588.25 |
| 19,000.01 – 20,000 | \$393.75 | 60,000.01 – 70,000 | \$630.00 | 900,000.01 – 950,000 | \$2,683.80 |
| 20,000.01 – 21,000 | \$404.25 | 70,000.01 – 80,000 | \$635.25 | 950,000.01 – 1,000,000 | \$2,778.30 |
| 21,000.01 – 22,000 | \$414.75 | 80,000.01 – 90,000 | \$661.50 | | |
| 22,000.01 – 23,000 | \$425.25 | 90,000.01 – 100,000 | \$673.05 | | |
| | | | | Add \$78.75 for every \$50,000 over \$1,000,000 | |

NOTE: Add applicable 'Safety Codes Council' levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections will be charged a rate of \$150.00 per inspection + GST.

Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.

Permit extensions will be charges at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.

Variances will be charged at a rate of \$125/hour (min 2 hr) (plus levy).

ELECTRICAL PERMIT FEE SCHEDULE

(For "NEW" Single Family Residential)

| Based on Size of Dwelling (Square Footage) | Permit Fee |
|---|---|
| Up to 1200 square feet | \$183.75 |
| 1201 to 1500 square feet | \$210.00 |
| 1501 to 2000 square feet | \$236.25 |
| 2001 to 2500 square feet | \$262.50 |
| Over 2500 square feet | \$273.00 |
| Attached Garage | Include square footage of garage with house |
| Manufactured, Modular and RTM Homes (on foundation or basement) | \$115.50 |
| Basement development wiring – new home - if done at time of initial construction (otherwise as per above) | Include square footage of basement with house |
| Manufactured home connection | \$105.00 |
| Detached Residential Garage | \$.21 a sq. ft. (minimum fee \$105.00) |

NOTE: Add applicable 'Safety Codes Council' levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections will be charged a rate of \$150.00 per inspection + GST.

Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.

Permit extensions will be charges at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.

Variances will be charged at a rate of \$125/hour (min 2 hr) (plus levy).

**ANNUAL ELECTRICAL PERMIT FEE SCHEDULE
(Based On Cost of Installation)**

| Total Cost of Installation | Permit Fee |
|----------------------------|---|
| \$2,000 or Less | \$472.50 (maximum 2 hours inspection time thereafter \$99.75 per hour or portion thereof) |
| \$2,000 to \$5,000 | \$472.50 plus \$3.41 each \$100 cost or fraction of \$100 over \$2,000. |
| \$5,000.01 to \$50,000 | \$630 plus \$1.68 each for \$100 cost or fraction of \$100 over \$5,000. |
| \$50,000.01 to \$1,000,000 | \$1,260 plus \$1.15 each \$100 cost or fraction of \$100 over \$50,000. |

NOTE: Add applicable 'Safety Codes Council' levy to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled or 25% up to a max of \$250 of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections will be charged a rate of \$150.00 per inspection + GST.

Re-opening a previously closed permit will be charged to applicants at a rate of \$75 per permit, plus applicable re-inspection fees should they apply.

Permit extensions will be charges at a flat rate of \$150.00 (plus levy) for a maximum of 1 year.

Variances will be charged at a rate of \$125/hour (min 2 hr) (plus levy).



SCHEDULE C – SUBDIVISION FEES**2018 MPS Subdivision Fees
(Effective April 1, 2018)**

| Service | NEW 2018 Fees |
|---|-------------------------|
| Subdivision Fee at Application for up to 3 lots, including any remainder | \$700 + \$100 per lot |
| Subdivision Fee at Application for 4 or more lots, including any remainder | \$700 + \$250 per lot |
| Separation of Titles [MGA 652 (4)]** | \$700 |
| Condominium Plan Consent | \$50 per unit |
| Extension | \$250 |
| Re-circulation | \$250 |
| Fee at Endorsement ** Endorsement fees are charged at time of endorsement for all subdivisions except Separation of Titles | \$100 + (\$150 per lot) |
| Current Land Title | \$12 (per title) |
| Air Photo | \$7 (per photo) |

GST - is payable on all required fees.

SAMPLE FEES DETAILS

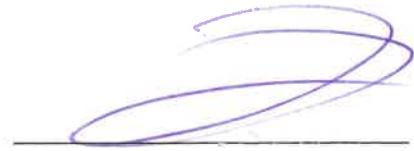
- a) For subdivision creating **up to 3 lots**, including any remainder lot:
- | | |
|--------------------------------------|------------------------|
| With application | \$ 700.00, plus G.S.T. |
| + per lot with application | \$ 100.00, plus G.S.T. |
| + request for endorsement | \$ 100.00, plus G.S.T. |
| + per lot at request for endorsement | \$ 150.00, plus G.S.T. |
- b) For subdivisions creating **four (4) or more lots**, including any remainder lot:
- | | |
|--------------------------------------|------------------------|
| With application | \$ 700.00, plus G.S.T. |
| + per lot with application | \$ 250.00, plus G.S.T. |
| +request for endorsement | \$ 100.00, plus G.S.T. |
| + per lot at request for endorsement | \$ 150.00, plus G.S.T. |
- c) For subdivision applications made in order to satisfy **Section 652(4)** of the Act, sometimes referred to as a **separation of titles**
- | | |
|------------------|------------------------|
| With application | \$ 700.00, plus G.S.T. |
|------------------|------------------------|

* For subdivision applications made in order to satisfy Section 652(4) of the Act, there will be no fee charged at the request for endorsement.

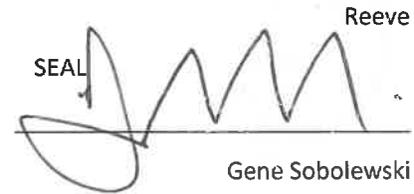
READ A FIRST TIME IN COUNCIL THIS to 26th DAY OF JANUARY, AD 2023.

READ A SECOND TIME IN COUNCIL THIS 26th DAY OF JANUARY, AD 2023.

READ A THIRD AND FINAL TIME WITH THE CONSENT OF COUNCIL THIS 26th DAY OF JANUARY, AD 2023.



Lorne Halisky



Gene Sobolewski

Chief Administrative Officer



PLANNING & DEVELOPMENT FEES COMPARISON

| | SMOKY LAKE COUNTY | LAMONT COUNTY | THORHILD COUNTY | STURGEON COUNTY | COUNTY OF TWO HILLS | COUNTY OF ST PAUL |
|---|--|---|---|---|---|---|
| DEVELOPMENT PERMIT FEES | | | | | | |
| RESIDENTIAL | | | | | | |
| PERMITTED USE | \$150.00 | \$250.00 | \$70.00 | \$300.00/DWELLING UNIT | \$200.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$100.00 |
| DISCRETIONARY USE | \$250.00 | \$500.00 | \$200.00 | \$300.00/DWELLING UNIT | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$200.00 |
| ACCESSORY STRUCTURE | \$150.00 | \$250.00 | \$70.00 | \$150.00 \$300.00 | \$100.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$100.00 |
| ADDITION | \$150.00 | \$250.00 | \$70.00 | | \$100.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$100.00 |
| DEMOLITION | \$150.00 | \$250.00 | \$150.00 | \$225.00 | N/A | \$100.00 |
| SIGN | \$150.00 | \$250.00 | \$70.00 | \$150.00 | \$150.00 | \$100.00 |
| DECK | \$150.00 | \$250.00 | \$70.00 | \$150.00 | \$100.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$100.00 |
| LANDSCAPING | \$150.00 | \$250.00 | \$70.00 | N/A | N/A | N/A |
| COMMERCIAL | | | | | | |
| PERMITTED USE | \$1.00/\$1,000.00 CONSTRUCTION VALUE (MIN. \$250.00) | \$800.00 FLAT FEE + \$1.00/\$1,000.00 OF CONSTRUCTION VALUE (MAX. \$12,000.00 NOT INCLUDING FLAT FEE) | \$70.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$300.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$300.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE |
| DISCRETIONARY USE | \$1.00/\$1,000.00 CONSTRUCTION VALUE (MIN. \$250.00) | \$250.00 + PERMIT FEE FOR PERMITTED USE OF SAME TYPE | \$200.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE |
| INDUSTRIAL | | | | | | |
| PERMITTED USE | \$1.00/\$1,000.00 CONSTRUCTION VALUE (MIN. \$250.00) | \$1,500.00 FLAT FEE + \$1.00/\$1,000.00 OF CONSTRUCTION VALUE (MAX. \$15,000.00 NOT INCLUDING FLAT FEE) | \$70.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$300.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$300.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE |
| DISCRETIONARY USE | \$1.00/\$1,000.00 CONSTRUCTION VALUE (MIN. \$250.00) | \$250.00 + PERMIT FEE FOR PERMITTED USE OF SAME TYPE | \$200.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE |
| INSTITUTIONAL | | | | | | |
| PERMITTED USE | \$1.00/\$1,000.00 CONSTRUCTION VALUE (MIN. \$250.00) | \$800.00 FLAT FEE + \$1.00/\$1,000.00 OF CONSTRUCTION VALUE (MAX. \$12,000.00 NOT INCLUDING FLAT FEE) | \$70.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$300.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$300.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE |
| DISCRETIONARY USE | \$1.00/\$1,000.00 CONSTRUCTION VALUE (MIN. \$250.00) | \$250.00 + PERMIT FEE FOR PERMITTED USE OF SAME TYPE | \$200.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE | \$500.00 + \$1.00/\$1,000.00 CONSTRUCTION VALUE |
| BYLAW AMENDMENT FEES | | | | | | |
| LAND USE BYLAW (LUB) | \$1,000.00 + ADVERTISING COSTS | \$7,000.00 + \$1,000.00 ADVERTISING COSTS | \$1,000.00 | \$5000 + \$2,000. ADVERTISING FEE | \$750.00 | \$1,000.00 |
| MUNICIPAL DEVELOPMENT PLAN (MDP) | \$1,000.00 + ADVERTISING COSTS | \$7,000.00 + \$1,000.00 ADVERTISING COSTS | \$1,000.00 | \$5000 + \$2,000. ADVERTISING FEE | \$2,000 (IDP AMENDMENT = \$1,500.00) | \$1,000.00 |
| AREA STRUCTURE PLAN (ASP) | \$1,000.00 + ADVERTISING COSTS | \$7,000.00 + \$1,000.00 ADVERTISING COSTS | \$1,000.00 | \$5000 + \$2,000. ADVERTISING FEE | \$750.00 | \$1,000.00 |
| NEW STATUTORY PLAN FEES | | | | | | |
| NEW AREA STRUCTURE PLAN (ASP) | \$2,000.00 + ADVERTISING COSTS | \$10,000.00 + \$200.00/HECTARE (MAX. \$35,000.00) | \$1,000.00 | \$15,000.00 + \$200.00/HECTARE (MAX. \$35,000.00) | \$1,000.00 | \$1,000.00 |
| OTHER FEES | | | | | | |
| AGGREGATE RESOURCE EXTRACTION FEE | \$750.00/ACRE | \$2,500.00 FLAT FEE + \$100.00/HECTARE TO MAX. OF \$5,000.00 (EXCLUDING THE FLAT FEE) | UNDER 5 HECTARES = \$1,500.00 OVER 5 HECTARES = \$2,500.00 | \$600.00 = \$0.11/\$1,000.00 PROJECT VALUE UP TO \$100 MILLION + \$0.04/\$1,000.00 REMAINING PROJECT VALUE OVER \$100 MILLION | \$500.00/ACRE | \$500.00/ACRE |
| AGGREGATE RESOURCE EXTRACTION SECURITY | \$2,000.00/ACRE | N/A | N/A | N/A | \$2,000.00/ACRE | \$2,000.00/ACRE |
| HERITAGE RESOURCE INTEVENTION PERMIT COMPLIANCE CERTIFICATE | \$100.00 \$125.00 | N/A STANDARD = \$180.00 COMMERCIAL/INDUSTRIAL = \$250.00 | N/A \$100.00 EXPRESS (WITHIN 3 BUSINESS DAYS) = \$150.00 | N/A RESIDENTIAL = \$350.00 NON-RESIDENTIAL = \$350 + \$75.00 PROFESSIONAL FEE/HR | N/A \$125.00 | N/A \$125.00 |
| ENCROACHMENT AGREEMENT/LICENSE | \$500.00 + COSTS OF SURVEYING | N/A | \$200.00 | MINOR = \$600.00 MAJOR = \$1,000.00 | N/A | \$500.00 |
| ROAD CLOSURES | \$500.00 + COSTS OF ADVERTISING | \$3,000.00 | \$450.00 | \$2,500.00 + LAND AGENT FEES | \$1,000.00 | \$500.00 |

| | | | | | | | |
|--------------------------------------|----------------------------------|----------------|----------------|----------------|---|----------------|----------------|
| BUSINESS LICENSE | \$0.00 | \$30.00 | \$0.00 | \$0.00 | \$0.00 | N/A | N/A |
| DEVELOPMENT PERMIT APPEAL | \$250.00 | \$300.00 | \$200.00 | \$100.00 | \$300.00 (\$100.00 REFUNDABLE IF APPEAL IS SUCCESSFUL) | \$300.00 | \$300.00 |
| SUBDIVISION APPEAL | \$250.00 | \$300.00 | \$200.00 | \$100.00 | \$300.00 (\$100.00 REFUNDABLE IF APPEAL IS SUCCESSFUL) | \$300.00 | \$300.00 |
| PRINTED COPY OF LUB | \$50.00 | N/A | N/A | N/A | \$25.00 | N/A | N/A |
| PRINTED COPY OF MDP | \$25.00 | N/A | N/A | N/A | \$25.00 | N/A | N/A |
| PRINTED COPY OF ASP | \$25.00 | N/A | N/A | N/A | \$25.00 | N/A | N/A |
| DEVELOPMENT PRIOR TO PERMIT ISSUANCE | \$500.00 + APPLICABLE PERMIT FEE | PERMIT FEE X 2 | PERMIT FEE X 2 | PERMIT FEE X 3 |

REFUNDS

| | | | | | | |
|-----------------------|---|-----|-----|---|-----|-----|
| DEVELOPMENT PERMIT | 50% PRIOR TO DECISION OF THE DEVELOPMENT AUTHORITY & 0% AFTER DECISION OF THE DEVELOPMENT AUTHORITY | N/A | N/A | 50% OF FEE IF REQUESTED PRIOR TO REVIEW OF APPLICATION | N/A | N/A |
| | 75% PRIOR TO 1ST READING | N/A | N/A | N/A | N/A | N/A |
| LUB/MDP/ASP AMENDMENT | 50% PRIOR TO ADVERTISEMENT FOR PUBLIC HEARING 0% AFTER ADVERTISEMENT FOR PUBLIC HEARING | | | | | |
| | 75% PRIOR TO 1ST READING | N/A | N/A | N/A | N/A | N/A |
| | 50% PRIOR TO ADVERTISEMENT FOR PUBLIC HEARING 0% AFTER ADVERTISEMENT FOR PUBLIC HEARING | | | | | |
| NEW STATUTORY PLAN | | | | | | |



Issue for Discussion

Meeting Date: Tuesday, March 5, 2024

Topic: Tax & Other Incentives to Promote Development

Presented By: Planning & Development Services

Background:

- Smoky Lake County administration has been researching various tax and other incentives (e.g. waiver/reduction of development permit fees; installation of gas/water/sewer servicing at the County's expense/reduced cost to the developer; reduction in natural gas rates for never development; etc.).
- On June 4, 2019, the Government of Alberta introduced the *Municipal Government (Property Tax Incentives) Amendment Act*, which amended the *Municipal Government Act*, giving municipalities the authority to offer tax incentives to **non-residential** properties to help attract new investment. New municipal authorities under the *Act* include:
 - Multi-year tax exemptions/reductions/deferrals for non-residential properties;
 - Exemptions/reductions/deferrals can be granted to new development, existing development or both;
 - Authority to establish eligibility criteria and an application process; and
 - Tax incentives can be offered for a maximum of 15-years, and can be renewed beyond this limit if Council chooses.
- Other non-tax incentives that are available to Smoky Lake County include:
 - Reduction/deferral/waiver of development permit fees;
 - Subsidization of costs for installation of infrastructure; and
 - Reduce/eliminate natural gas/water rates.

Benefits: Providing a competitive environment for investment attraction through the offering of a range of incentives for non-residential development.

Disadvantages: Loss is tax revenue. Loss in revenue from natural gas/water charges. Costs incurred for construction of gas/water utilities.

Alternatives: Do not provide any type of incentive to prospective developers and continue with the status quo.

Financial Implications: Loss is tax revenue. Loss in revenue from natural gas/water charges. Costs incurred for construction of gas/water utilities.

Legislation: Municipal Government Act, M-26 RSA 2000; Municipal Government (Property Tax Incentives) Amendment Act, 2019.

Intergovernmental: Nil.

Strategic Alignment: Proactivity in Development.



Issue for Discussion

Enclosure(s):

- **Municipal Tax Incentives Fact Sheet © Attachment 1**
- **Tax Incentives Legal Briefing © Attachment 2**
- **Sample Tax Incentives © Attachment 3**

Municipal tax incentives

The *Municipal Government (Property Tax Incentives) Amendment Act* was introduced on June 4, 2019. The legislation amends the *Municipal Government Act*, allowing municipalities to offer tax incentives for non-residential properties to help attract investments and provide longer-term certainty for businesses.

Municipalities have an important role to play in contributing to the economic success of the province and their communities. These changes give municipalities the ability to be creative when attracting new investments and empower them to make decisions on how they apply property tax incentives.

The incentives are another tool municipalities could use to help foster the conditions that enable businesses to compete for global investment and contribute to the growth of jobs and prosperity.

What does this legislation enable municipalities to do?

The amendments enable municipalities to offer multi-year tax exemptions, reductions or deferrals for non-residential properties in order to attract investment, development and revitalization. Municipal councils are able to pass bylaws establishing tax incentive programs. Property owners, or prospective property owners, will apply to the municipality.

How is this different from what municipalities could do before?

In the past, municipalities could cancel or refund all or a portion of a property tax, or defer the collection of a tax in a specific year for the purposes of providing relief in instances of hardship. Municipalities could also provide multi-year tax incentives to encourage redevelopment of brownfield properties. This legislation expands the existing authority to include broader economic development purposes.

What are the potential benefits to municipalities?

Many municipalities are struggling to attract business and boost economic development and revitalization. Tax incentives lower the financial burden on businesses and help municipalities attract investment. It also helps municipalities create incentives for businesses, and compete with other communities across Canada and the United States, where similar incentives are already available.

Are there potential regional benefits?

This additional flexibility has the potential to encourage regional economic development. Municipalities should discuss with neighbours how best to use this new authority to create benefits for the region. Alberta Economic Development, Trade and Tourism provides [regional economic development support and resources](#) and encourages collaborative approaches with interested municipalities.

What about municipalities that already offer these types of incentives?

In rare circumstances, some Alberta municipalities may have used tax cancellation, reduction, and deferral authorities to offer incentive programs. These municipalities would need to pass new bylaws under the new legislation to ensure their programs are in alignment.

How would these programs work with existing trade agreements?

Any non-residential property that meets the criteria and conditions outlined in the bylaw will be eligible to apply for a tax incentive – this gives all property owners equal opportunity to receive a tax incentive, and prevents discrimination against businesses from other provinces. British Columbia and Saskatchewan both provide similar tax incentive programs.

Does the legislation apply to all assessment classes?

No. Residential, farm land and machinery and equipment classes are not eligible under the legislation. Other mechanisms are in place to incent residential development, and farm land assessment is set significantly lower than all other assessment classes. In addition, the machinery and equipment assessment class already receives a 23 per cent incentive through reductions in assessed value and is exempted from education property tax.

Would these incentives be used for existing businesses?

The legislation allows that decision to be made by local councils. Councils would also have the flexibility to determine the types of development or industries that are eligible for incentives.

Can incentives be renewed after they have expired?

It would be up to council to determine how long a tax incentive will apply to a particular property. Tax incentives can be for no more than 15 years; however, council has the authority to determine how and when incentives can be renewed.

What if the land subject to a tax exemption/deferral is annexed?

If land that is subject to a tax exemption or deferral in one jurisdiction is annexed by another municipality, the annexation order must require the receiving municipality to continue the exemption/deferral.

Can municipal tax incentives be appealed?

Municipalities are able to designate decisions on applications to municipal staff. These decisions could be appealed to council. Decisions could also be judicially reviewed, with a shortened timeline of 60 days to provide property owners and municipalities with quick resolution of any disputes. Assessment review boards have no jurisdiction to deal with a complaint regarding a tax incentive.

What if the non-residential tax incentive bylaw is amended/repealed?

The incentive would remain valid even if the bylaw under which it was granted is subsequently amended, repealed, or otherwise ceases to have effect.

Implementation:

1. Create a non-residential tax incentive bylaw and application process

The bylaw must:

- Set eligibility criteria.
- Establish an application process.
- Set a maximum number of years for which incentives can apply (no more than 15 consecutive years, barring renewal).
- Establish a process and timelines for council review of decisions regarding the granting, cancellation, or refusal of tax incentives if the bylaw provides for a person other than council to make those decisions.

2. Grant incentives

The incentive must be granted in written form that specifies:

- The taxation years the incentive applies, which would not include any year prior to the year the incentive is granted.
- The extent of the incentive: deferral, exemption, partial exemption, etc.
- Any conditions that if breached would result in the cancellation of the incentive, and the years the conditions apply.

An exemption/deferral must be noted on the assessment roll prepared by the municipality. The notation must include the amount deferred and the taxation year(s) to which the amount relates.

3. Refusals/cancellations of the incentive

- If it is determined the property did not meet or ceases to meet a criteria of the bylaw or a condition has been breached, the municipality may cancel the incentive for the year(s) the criteria was not met or the condition breached.
- Refusals or cancellations of the incentive must be sent in a written notice to the applicant.
- The written notice must state the reason(s) for refusal/cancellation, the process for review by council (if the decision is made by any person other than council), and the date an application for review must be made by.

4. Notifying the provincial assessor

- If an incentive is provided or cancelled by the municipality in respect of a designated industrial property, the municipality must notify the provincial assessor and provide any other information requested by the provincial assessor regarding the incentive or cancellation of the incentive.

EMERGING TRENDS IN MUNICIPAL LAW

PRESENTED
BY



BROWNLEE LLP
Barristers & Solicitors

**TAX INCENTIVES: HARNESSING
OPPORTUNITIES FOR GROWTH
AND TAX BASE EXPANSION**



Greg Plester

Partner

Brownlee LLP | Municipal



C. Richard Jones

Counsel

Brownlee LLP | Municipal

Non-Residential Tax Incentives

- As of 2019, MGA permits non-residential tax incentives
- Can create full or partial exemptions or deferrals of taxes for up to 15 years
- Possibility of further extensions



Non-Residential Tax Incentives

'First of its kind': Dow invests \$9 billion on Alberta net-zero petrochemical project

“Last Wednesday, Nov. 29, CEO Jim Fitterling said at a news conference government support at every level has been crucial in getting to a final investment decision, first announced by the board of directors the week prior.”



Non-Residential Tax Incentives

How do they work?

1

Tax Incentive Bylaw

2

Application Process

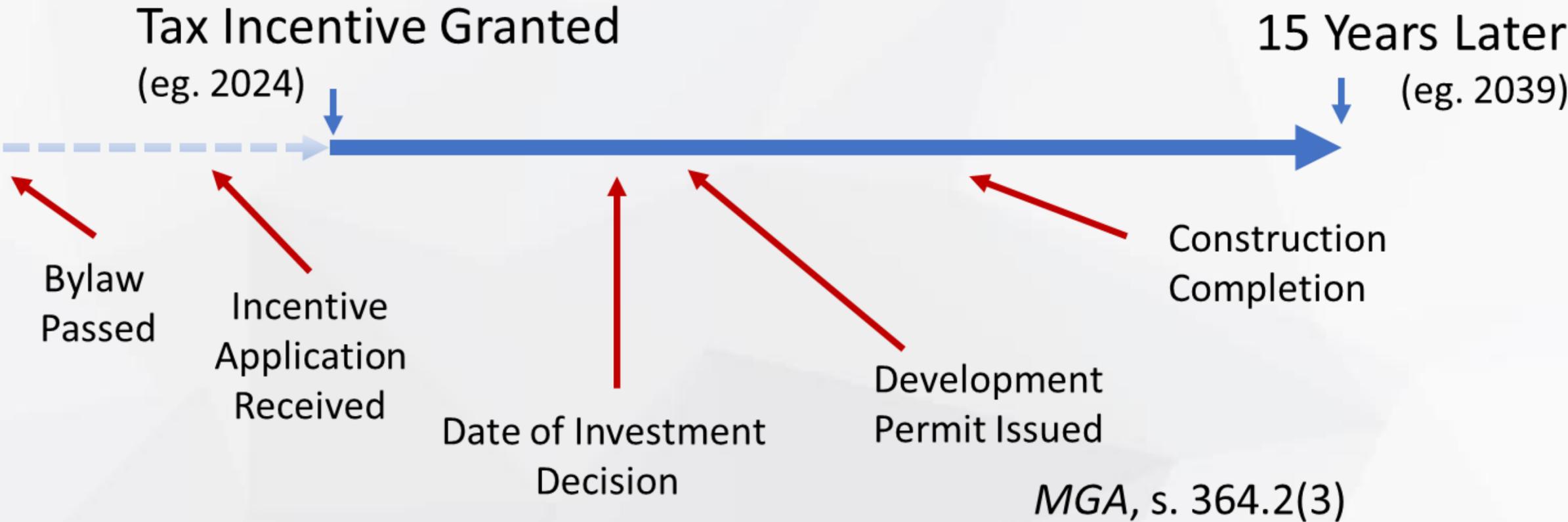
3

Written Approval (or Denial)

Non-Residential Tax Incentives

Tax Incentive Bylaw – Time Limits

Maximum of 15 Consecutive Years



Effective Tax Incentives

Designing an Effective Tax Incentive

With four years of experience, some lessons have now been learned

To be effective, Tax Incentives should be:

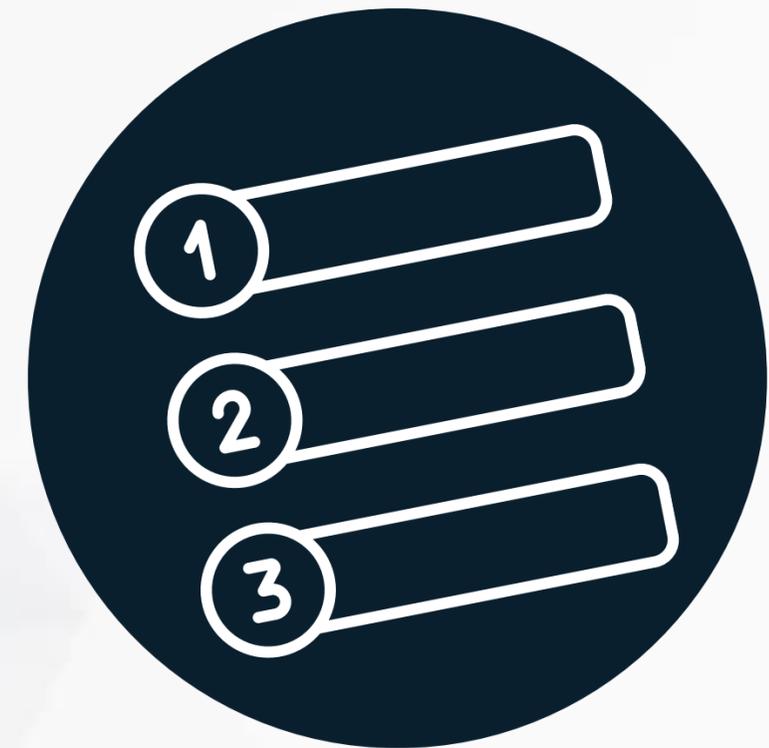
- Easily Quantifiable
- Targeted
- Timely
- Efficient
- Conspicuous



Effective Tax Incentives

Easily Quantifiable

- How is the amount of your tax incentive set?
- Setting a tax incentive strictly as a percentage of future taxes can be nebulous
- If set as a percentage of construction costs, a developer is better able to consider the future benefits



Effective Tax Incentives

Immediate

- Consider the Time Value of Money
- An incentive of \$100 this year is worth considerably more than an incentive in 15 years
- Similarly, it is preferable to pay \$100 in 10 years than to pay \$100 next year – don't forget about deferrals!



Effective Tax Incentives

Targeted

- Tax Incentives may be limited in application:
 - To specific areas within the municipality
 - To specific types of industries
 - Minimum sized projects
 - Minimum job creation



NEW WEST PARTNERSHIP TRADE AGREEMENT (NWPPTA)

- “... A business subsidy does not include a financial contribution made available to entities within a particular industry ... where the measure ... establishes objective criteria or conditions governing eligibility that are not structured,..., so as to make the financial contribution uniquely available to one single entity...”

Effective Tax Incentives

Efficient

- Importance of avoiding granting incentives to developments that do not need to be incentivized
- Incentivizing certain types of development may simply undermine existing development
- Can a tax incentive be granted to a development that has already under construction?



Effective Tax Incentives

Conspicuous

- A Tax Incentive can only achieve its aims of those that are being targeted are aware of it
- Notice and Advertising



Limitations on Tax Incentives

- New developments come with additional operating costs for municipalities
- Prospective developers may seek to pit municipalities against one another, creating a 'race to the bottom'
- The maximum allowable tax incentive may not alone be sufficient to attract development

Inter-Governmental Strategies

Municipalities should consider cooperation with other municipalities and the other levels of government to:

- Leverage incentives,
- Coordinate incentives, and
- Coordinate infrastructure



Inter-Governmental Strategies

Inter-Municipal Cooperation

- Fears of a ‘race to the bottom’
 - Risk of inter-municipal tax incentive competition simply eroding tax total revenues
- “A rising tide lifts all boats”
 - Strategies for implementing coordinated tax incentives

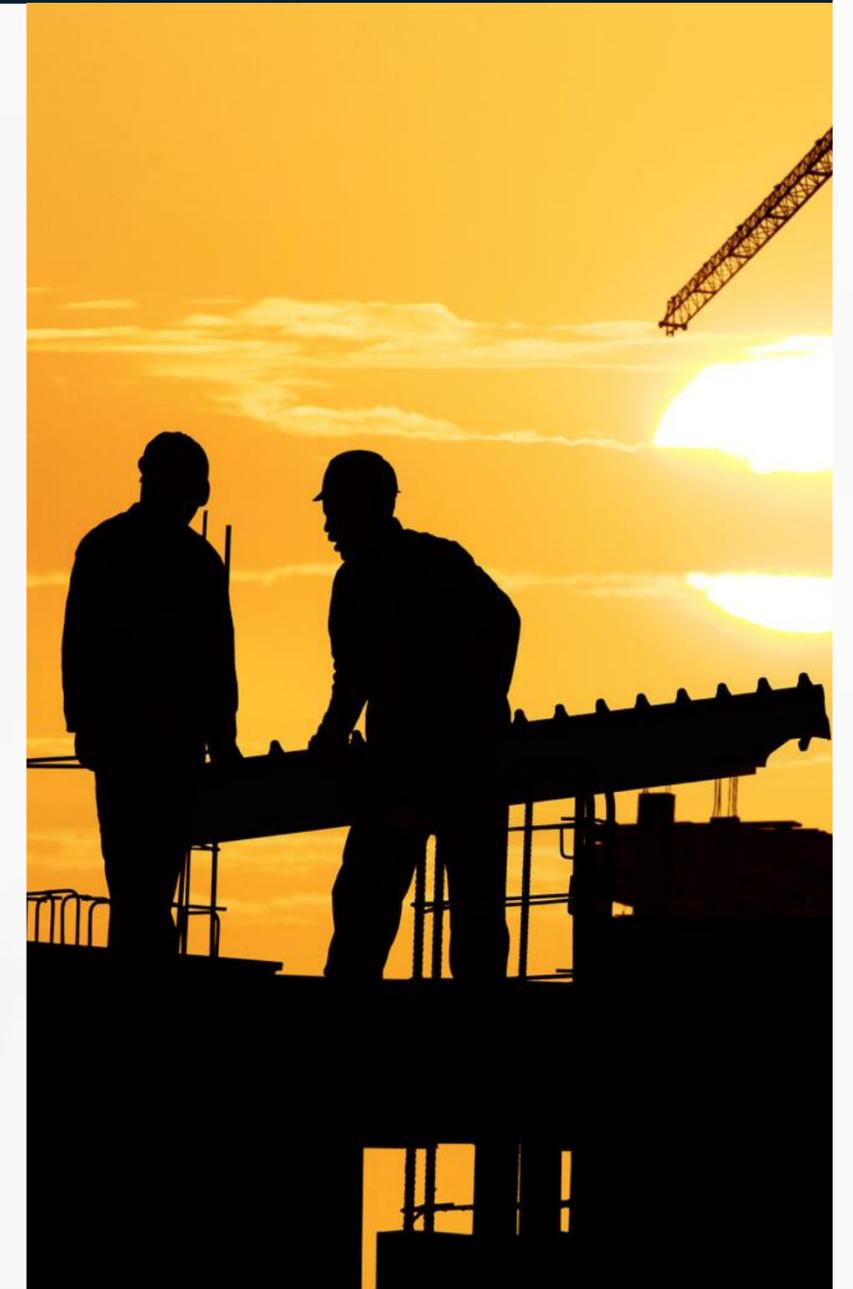


STELLANTIS - NextStar EV Battery Plant

Federal Grant | Provincial Grant | Regional and Municipal Infrastructure

The Deal

- On October 5, 2021, Stellantis and LG Energy Solution announced a joint venture to build a battery cell manufacturing plant in Windsor, Ontario.
- \$1.8 billion project
- Create 1,400 jobs and 10,000 indirect jobs in the region



Government Support

- Combined \$590 million in financial support
- Federal government will contribute \$290 million (*Strategic Innovation Fund*)
- Matching provincial funding (*Jobs and Prosperity Fund*)
- Tax breaks of \$5 billion (*Ont*) and \$10 billion (*Canada*)



City of Windsor

- The plant, accompanying population growth, would significantly increase demand for a new energy supply.
- City administration took the lead to fully understand the current and future energy requirements for the region.
- The City hired a consultant to work with the Ministry of Energy, Independent Electricity System Operator (IESO), Hydro One, Invest WindsorEssex and other market participants.



So Why Alberta?

- The lowest corporate income tax rate in Canada and one of the lowest in North America at 8%.
- No provincial or state sales tax.
- No health-care premiums.
- Alberta Agri-Processing Investment



Alberta Agri-Processing Investment Tax Credit (APITC)

APITC provides a 12% non-refundable tax credit when corporations invest \$10 million or more in a project to build or expand a value-added agri-processing facility in Alberta. Up to \$175 million in tax credits is available for each project. Corporations have 10 years to claim the tax credit against their provincial tax credit.

Agri-Processing Investment Tax Credit Regulation, Alta Reg 82/2023

- “eligible capital expenditures: include:
 - Acquisition of land on which the eligible value-added activity will occur;
 - Costs of qualified professional services
 - Costs of installation of depreciable property or a capital lease
- Expenditure must be directly related to establishing or increasing the productive capacity of the facility.
- “eligible value-added agricultural activity” includes further physical transformation or upgrading of the agricultural inputs that have previously been transformed or upgraded.

Primary agricultural outputs

- **Grains**
 - Milling wheat into flour
 - Malting barley
- **Oilseeds**
 - Canola
 - Flaxseed
- **Beef**
 - Beef processing
 - Beef fat rendering to tallow (cosmetics, soaps, biofuels)
- **Pulses**
 - Splitting peas and lentils
 - Fractionation – protein.

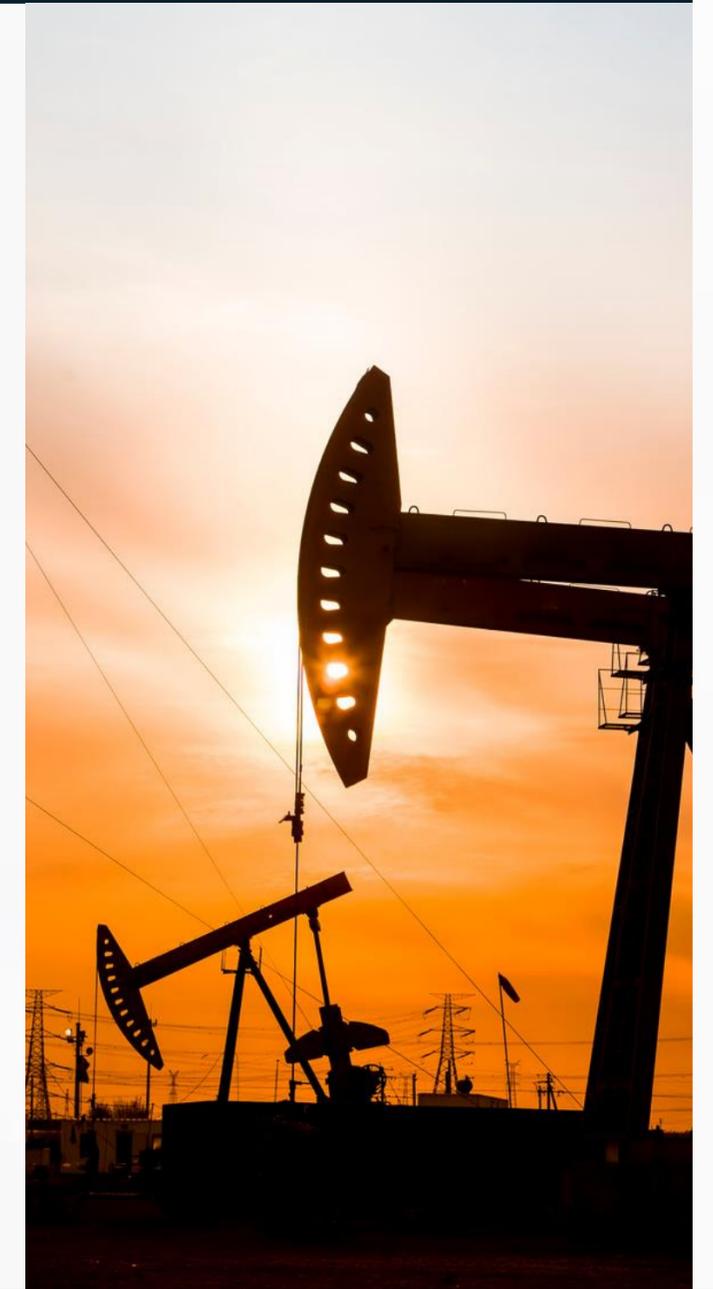


Alberta Petrochemicals Incentive Program

Eligible projects must meet these criteria, as well as those outlined in the Program Guideline:

- The project must be physically located in Alberta.
- The capital investment must be at least (CAD) \$50 million.
- The facility must use natural gas, natural gas liquids, or petrochemical intermediaries such as ethylene, propylene, benzene etc. in the manufacturing of its own products.
- The project must create permanent jobs in Alberta.

New facilities, as well as brownfields and expansions on existing facilities, will be eligible for the program.



Strategic Planning

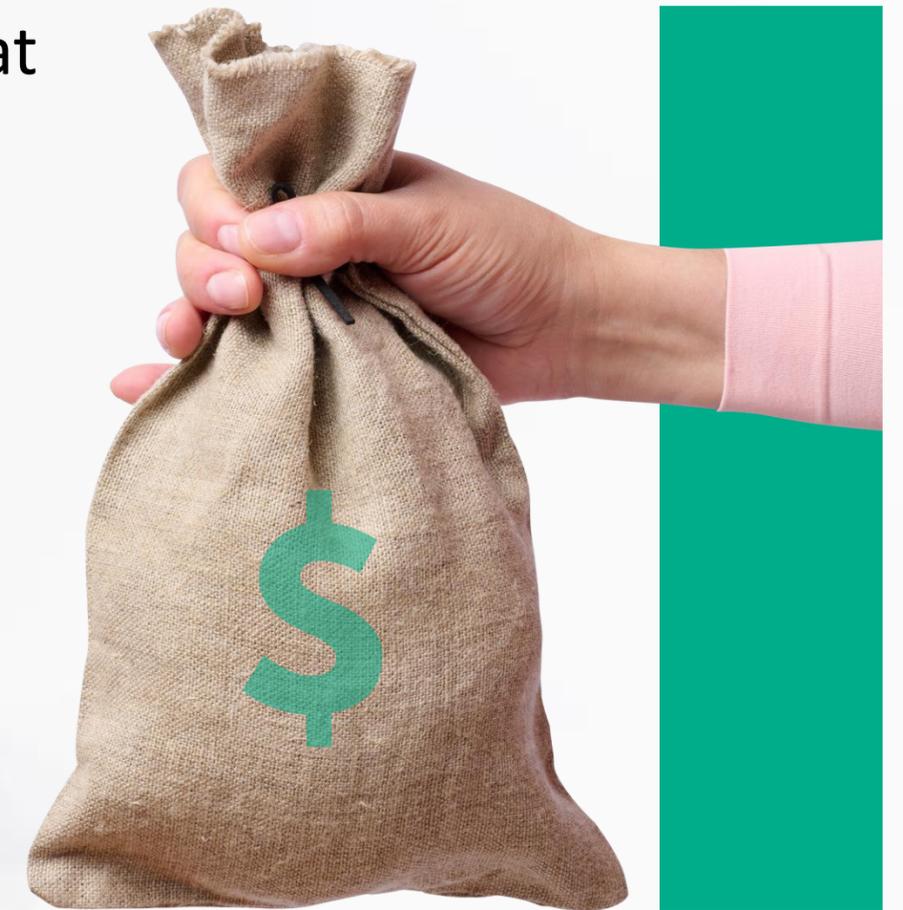
- Infrastructure and development
 - Roads and transportation network (rail)
 - Utilities (electricity and gas)
 - Public Services
- Land Use
 - Does the land use framework contemplate a large process?
 - Community Standards/Noise Bylaw
- Community Engagement
 - Local residents, indigenous groups and other stakeholders for input and address concerns.
 - Transparent communication

Strategic Planning

- Economic and Labour Development
 - Labour market analysis – identify the availability of skilled workers and any gaps in workforce requirements.
 - Educational Opportunities – training of local workforce.
- Housing and Public Services
 - Accommodation of potential housing demands due to the influx of workers and their families, including short-term housing during construction.
 - Scaling of public services such as healthcare, education, and emergency services.

Strategic Planning

- Fiscal Management
 - Budgeting and Finance: develop a comprehensive budget that includes costs associated with infrastructure upgrades and additional public services.
 - Explore funding options – federal and provincial grant funding.
- Long-Term Sustainability
 - Ensure that a project contributes positively to the local economy and community.



Large Projects

Collaboration across different levels of government and with the private sector, as well as meaningful engagement with local communities, is crucial for the successful realization of such projects.



Conclusion

- Municipal Tax Incentives Can Be an Effective Way to Attract New Businesses
- Tax Incentives Can Help Increase Tax Revenue, Create Jobs, and Promote Economic Development



EMERGING TRENDS **IN MUNICIPAL LAW**

QUESTIONS?

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Tax Incentives and Exemptions

Lethbridge County

- New or expanding businesses (commercial and industrial) with a minimum \$500,000 assessment increase can apply for a three-year municipal tax exemption (75% in year 1, 50% in year 2, 25% in year 3).

County of Barrhead

- New or expanding businesses (commercial and industrial) with a minimum \$20,000 assessment increase can apply for a three-year municipal tax exemption.
- Percentage of exemption is on a sliding scale based on the amount of assessment increase as follows:

| | New or Increased Assessment | | | | |
|--------|-----------------------------|-----------------------|-------------------------|---------------------------|--------------|
| | \$20,000 - \$100,000 | \$100,001 - \$500,000 | \$500,001 - \$1,000,000 | \$1,000,001 - \$5,000,000 | +\$5,000,000 |
| YEAR 1 | 100% | 100% | 100% | 100% | 100% |
| YEAR 2 | - | 50% | 75% | 75% | 100% |
| YEAR 3 | - | - | - | 50% | 100% |

Wheatland County

- New or expanding businesses (commercial and industrial) with a minimum \$10,000,000 assessment increase can apply for a three-year municipal tax exemption.
- The amount of total taxes subject to the exemption is equal to 40% of the increase in municipal property taxes.

County of Paintearth

- New industrial developments/expanded portions of existing industrial developments can receive a 100% exemption for three years.
- New commercial developments that meet the minimum threshold of \$500,000 can receive a 100% exemption for three years.

Town of Drumheller

- New commercial development that increases assessment by a minimum of \$50,000 are eligible for an exemption for one year.
- The amount of the exemption depends on several criteria, including:
 - o Number of employees;
 - o Anticipated number net new positions added over the course of the exemption period;

- Cost of development; and
- Percentage of local content (i.e. contractors, labor, materials).

City of Medicine Hat

- New commercial and industrial developments that have an increase in assessment value by a minimum of \$50,000 **AND** have an estimated capital cost of at least \$10,000,000, **AND** are reasonably projected to create and maintain a minimum of ten (10) full-time skilled jobs, may qualify for a tax exemption, for a period between 3 and 5 years.

| Incentive Year | Amount of Tax Incentive (% of Change in Municipal Taxes) |
|-------------------|--|
| 1 | 50-100% |
| 2 | 25-100% |
| 3 | 25-100% |
| 4 (if applicable) | 25-75% (if applicable) |
| 5 (if applicable) | 25-50% (if applicable) |

LETHBRIDGE COUNTY

BYLAW No. 23-024

BEING A BYLAW OF LETHBRIDGE COUNTY IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF PROVIDING A MUNICIPAL PROPERTY TAX EXEMPTION FOR NON-RESIDENTIAL DEVELOPMENT OR EXPANSIONS.

WHEREAS the *Municipal Government Act*, R.S.A. 2000 and amendments thereto, permits municipalities to offer multi-year tax exemptions, partial exemptions, or deferrals, in accordance with section 364.2 of the *Municipal Government Act*, for non-residential properties in order to attract investment, development and substantial redevelopment and expansion of existing non-residential development and machinery and equipment;

AND WHEREAS Lethbridge County seeks to provide an incentive to grow its property tax base and provide increased employment opportunities for County residents by attracting investment. The intent of this Bylaw is to provide a municipal tax incentive to attract large commercial and industrial investors and promote expansion by existing investors through providing an exemption to a portion of municipal property taxes attributable to the differential between the pre-construction assessment and the post-construction assessment for eligible property;

NOW THEREFORE, the Lethbridge County Council duly assembled hereby enacts as follows:

1. THE PURPOSE OF THIS BYLAW IS TO:

- (a) Encourage the development or revitalization of Non-residential properties and Machinery and Equipment in Lethbridge County for the general benefit of the municipality;
- (b) establish tax exemptions for Eligible Property in accordance with section 364.2 of the *Municipal Government Act* when there is a New Development or a Renovated Development that meets the criteria and requirements set out in this Bylaw;
- (c) provide a process for an application for a tax exemption under this Bylaw; and
- (d) provide a process for review by Council of the refusal or cancellation of a tax exemption under this Bylaw.

The Bylaw is cited as the "Commercial & Industrial Municipal Tax Incentive Bylaw"

2. DEFINITIONS

When used in this Bylaw:

- (a) "Act" means the *Municipal Government Act*, RSA 2000, M-26, as amended or repealed and replaced from time to time;
- (b) "Affiliated Party" means a party that directly or indirectly, through one or more persons, corporations, or partnerships, controls, is controlled by, or is under common control with an Assessed Person;
- (c) "Appeal Fee" means the fee established by this Bylaw to be paid at the time an appeal application is submitted pursuant to this Bylaw;
- (d) "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;
- (e) "Arrear taxes" shall mean taxes remaining unpaid after December 31 of the year in which they are levied;
- (f) "Assessed Person" means an assessed person as defined under section 284(1) of the Act, or an authorized agent for the Assessed Person;

- (g) "Assessment" means a value of property as defined under section 284(1) of the Act;
- (h) "Assessor" has the meaning given to it in section 284(1) of the Act;
- (i) "Base Assessment Year" shall mean the assessment year immediately prior to the assessment year that has an increase in Improvement Assessment as a result of New Development or Renovated Development and in which the increase is used within the net calculation of Improvement Assessment of the subject property to qualify for an Exemption under this Bylaw. The Base Assessment Year shall not be prior to the 2021 assessment year;
- (j) "Chief Administration Officer" (CAO) shall mean the Chief Administrative Officer of the County, or delegate;
- (k) "Complete Application" means an application submitted pursuant to this Bylaw that includes the Application Fee, the application form, any information and documents set out on the application form and any additional application requirements for the tax incentives under this Bylaw;
- (l) "County" shall mean the municipal corporation of Lethbridge County;
- (l) "Council" means all of the councilors of the County, including the chief elected official for the County;
- (m) "Current taxes" shall mean property taxes levied for the current tax year;
- (n) "Decision" means the decision to grant an Exemption, to reject an Exemption application, or to cancel an Exemption;
- (o) "Eligible Property" shall mean property within Assessment Class 2 - Non-residential and Assessment Class 4 - Machinery and Equipment as defined in the Act that meet the criteria set out in section 3 of this Bylaw. This Bylaw shall specifically exclude Linear Property from Eligible Property;
- (p) "Exemption" means the portion of municipal property taxes for Eligible Property that has been determined to be exempt and subject to a refund, in accordance with this Bylaw, and which are computed separately under this Bylaw;
- (q) "Improvement(s)" has the meaning given to it in section 284(1) of the Act;
- (r) "Improvement Assessment" means the change in an Assessment attributable solely to an Improvement or Improvements on a property;
- (s) "Linear Property" has the meaning given to it in section 284(1) of the Act;
- (t) "Non-residential" means the type of property falling within the assessment class specified in section 297(1)(b) of the Act. This Bylaw shall specifically exclude the land assessment and Linear property as defined in the Act;
- (u) "Machinery and Equipment" (M&E) has the meaning given to it in section 297(1)(d) of the Act and associated regulation(s) i.e. (Matters Relating to Assessment and Taxation Regulation, as amended from time to time);
- (v) "New Development" shall mean new Improvements on an Eligible Property that increases the Improvement Assessment of that property;
- (w) "Renovated Development" shall mean renovations or physical additions to existing Improvements on an Eligible Property that increases the Improvement Assessment of that property;
- (x) "Tax Incentive Agreement" means a written agreement between the County and the Assessed Person setting out the terms and conditions applicable to Eligible Property for Exemption of

municipal property tax and subject to refund and shall be the result of the calculation reference in section 6 of this Bylaw; and

- (y) "Working day" shall mean days the County's central Administration Building is open to serve the public.

3. CRITERIA FOR TAX INCENTIVE AGREEMENT

3.1. New Developments and Renovated Developments may be eligible for an Exemption and Tax Incentive Agreement provided that:

- (a) The Assessed Person, or some other Affiliated Party, in relation to the Eligible Property on which the New Development or Renovated Development is located, does not have an agreement with the County wherein the Assessed Person or Affiliated Party agreed to forego seeking an Exemption and Tax Incentive Agreement under this Bylaw;
- (b) The Assessed Person or some other Affiliated Party, in relation to the Eligible Property on which the New Development or Renovated Development is located, has not already received, or will be receiving, a municipal incentive related to the New Development or Renovated Development which in the opinion of the CAO disqualifies the Assessed Person from eligibility to enter an Exemption and Tax Incentive Agreement;
- (c) The property subject to the New Development or Renovated Development must not have any Arrear taxes or have amounts owing with regards to property tax, utilities, or other fees owing to the County and all Current taxes must be paid in full;
- (d) the property subject to the New Development or Renovated Development must not have development compliance issues, be in violation of a development agreement, or be in violation of the *Safety Codes Act* at any time during the taxation years for which the Exemption applies to the New Development or Renovated Development;
- (e) all applicable provincial or federal approvals and permits are in place with respect to the property subject to the New Development or Renovated Development;
- (f) the registered property owner or the Assessed Person, excluding any authorized agent therefore, of the property subject to the New Development or Renovated Development is not involved in some form of litigation (including an Assessment Review Board Complaint) with the County; and
- (g) the current Improvement Assessment for the New Development or Renovated Development on the subject property must have increased by at least \$500,000 compared to the Base Assessment Year. The change in valuation for the Assessment of land is excluded from this calculation.

3.2. Linear Property is not eligible for an Exemption or Tax Incentive Agreement under this Bylaw.

4. APPLICATION FOR TAX INCENTIVE AGREEMENT

- 4.1. The Assessed Person of the property subject to the application must submit a Complete Application to the County, and the County has the discretion to reject applications that are incomplete, or ineligible.
- 4.2. As part of a Complete Application, the Assessed Person must agree to enter into a Tax Incentive Agreement with the County, on the form prescribed by the County, if their application is approved for an Exemption.
- 4.3. Assessed Persons must submit a non-refundable application fee of \$1,000 (Canadian dollars) concurrent with the Complete Application.

- 4.4. The deadline for submitting a Complete Application for an Exemption to be granted in the same tax year is June 30 of the given year. Any Complete Application received after June 30 of the given year will be considered for an Exemption for the following tax year.
- 4.5. Notwithstanding the Complete Application requirements, the County may require any additional information that, in the discretion of the County, is necessary to complete the application.
- 4.6. Assessed Persons whose application is returned as incomplete or ineligible may resubmit an application without payment of an additional Application Fee.
- 4.7. The County will advise an Assessed Person in writing if their application is accepted for consideration, refused, or rejected. Applications accepted for consideration will become the property of the County and may not be returned.

5. CONSIDERATION OF APPLICATIONS

- 5.1. The CAO shall receive and consider Complete Applications within the provisions of this Bylaw and may consult with, obtain information from, and verify information with other employees or agents of the County, other governments, government agencies, or persons.
- 5.2. The CAO may, at any time, require an Assessed Person to provide any documents the County deems necessary to verify any information contained in a Complete Application or to confirm ongoing compliance with the eligibility criteria of the Exemption.
- 5.3. The CAO may take into consideration other agreements including those which have the Assessed Person or Affiliated Party and the County as parties, or other municipal incentives which may apply to the Assessed Person or Affiliated Party.
- 5.4. The CAO will consider each Complete Application and shall either:
 - (a) grant the Exemption and enter into a Tax Incentive Agreement with the Assessed Person; or
 - (b) reject the application and advise the Assessed Person with written reasons as to why the application was rejected. The written reasons shall also provide the date by which an appeal to Council must be submitted.
- 5.5. The County shall enter into a Tax Incentive Agreement with the Assessed Person if an Exemption is granted under section 5.3(a) of this Bylaw.
- 5.6. The Exemption shall not be refunded until the Tax Incentive Agreement is fully executed.

6. CALCULATION OF THE EXEMPTION

- 6.1 Subject to section 6.2 of this Bylaw, the amount of the Exemption will be calculated as follows:
 - (a) The municipal taxes subject to Exemption shall be in accordance with the following:
 - Year 1 equals 75% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
 - Year 2 equals 50% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
 - Year 3 equals 25% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
 - (b) Should the County determine that the installation of municipal infrastructure is required to support the New or Renovated Development, a reduction of the exemption shall apply that

equals the total costs associated with the installation of municipal infrastructure as determined by the County CAO. Should the cost associated with the installation of municipal infrastructure exceed the exemption amount, the exemption shall not apply and the Assessed Person shall be responsible to pay for the differential between what the exemption amount would be and the costs associated with the installation of municipal infrastructure.

(c) only the municipal portion of property taxes is eligible for exemption.

6.2. No Exemption will be granted respecting any Provincial requisitions.

7. PAYMENT OF THE EXEMPTION

7.1. The Exemption as calculated in accordance with section 6 of this Bylaw shall be paid to the Assessed Person as a refund of a portion of the Current Taxes on the Eligible Property, subject to the Current Taxes for the taxation year first being paid in full.

7.2. Subject to the terms of the Tax Incentive Agreement:

- (a) The amount of the Exemption shall be paid to the Assessed Person each year for a period of no more than four (4) taxation years provided that in each of those years the Current Taxes are paid in full;
- (b) payment shall be made to the Assessed Person within thirty (30) Working days from the date Current Taxes are paid in full; and
- (c) If the Current Taxes are not paid in full by December 31 of any year, then the Exemption shall not be paid to the Assessed Person for that year nor shall the Assessed Person be eligible to receive the Exemption for any subsequent years.

8. DURATION OF THE EXEMPTION PROGRAM

8.1. The Exemption program as authorized by this Bylaw will be available for Eligible Property commencing with the 2023 assessment year and shall operate in accordance with the terms of this Bylaw until such time as this Bylaw is amended or repealed.

9. TAX INCENTIVE AGREEMENT

9.1. A Tax Incentive Agreement will be required for all granted Exemptions. The Tax Incentive Agreement will include the following:

- (a) the taxation years to which the Exemption applies, which will not include any taxation year earlier than the taxation year in which the Exemption is granted;
- (b) conditions, the breach of which will result in cancellation of the Tax Incentive Agreement and the Exemption, and the taxation year or years to which the conditions apply;
- (c) the date which the Exemption will begin;
- (d) the amount of the Exemption, to be calculated and allocated in accordance with section 6 of this Bylaw; and
- (e) any other information or conditions provided by the County.

10. CANCELLATION OF EXEMPTION

10.1. If at any time after an Exemption is granted, the County determines that:

- (a) the Assessed Person, their application, or the property subject to the application did not meet or ceased to meet any of the criteria in which formed the basis of granting the

Exemption; or

- (b) there was a breach of any condition of the Tax Incentive Agreement;

the CAO may cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies.

10.2. The County may, at any time, require an Assessed Person to provide any documents the County deems necessary to verify compliance with the conditions of the Tax Incentive Agreement.

10.3. A written Decision to cancel an Exemption must be provided to the Applicant and must include reasons for the cancellation, identify the taxation year or years to which the cancellation applies, and provide the date by which an application for an appeal to Council must be made.

11. APPEAL TO COUNCIL

11.1. An Assessed Person may appeal to Council in the following situations:

- (a) an application for Exemption is refused or rejected;
- (b) an Exemption is cancelled for one or more taxation years;
- (c) a Tax Incentive Agreement is cancelled; or
- (d) the content of the Tax Incentive Agreement is inconsistent with this Bylaw or the Act.

11.2. A request for appeal must be submitted in writing to the CAO within 30 days of:

- (a) written notice being sent to the Assessed Person that an application has been refused or rejected;
- (b) written notice being sent to the Assessed Person that an Exemption is cancelled for one or more taxation years;
- (c) a Tax Incentive Agreement being cancelled; or
- (d) the execution of a Tax Incentive Agreement as the case may be.

11.3. An Assessed Person must submit a non-refundable appeal fee of \$500 (Canadian dollars) concurrent with the appeal.

11.4. Council will consider an appeal at:

- (a) a regularly scheduled meeting of Council; or
- (b) a special meeting of Council.

11.5. Remedies available to Council upon conclusion of an appeal are:

- (a) Council may uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption or Tax Incentive Agreement; or
- (b) Council can revise or direct the CAO to revise a Tax Incentive Agreement.

11.6. In accordance with section 460(7) of the Act, complaints about a Decision may not be made to the assessment review board.

12. SEVERABILITY

12.1. Should any provision of the Bylaw be declared to be invalid, then such invalid provision shall be severed, and the remaining Bylaw shall be maintained.

13. EFFECTIVE DATE

13.1. The adoption of this Bylaw to establish the Property Tax Incentive Exemption program for Eligible Non-residential property and M&E is effective upon the date of the passing of the third and final reading of this Bylaw.

THIS Bylaw shall hereby rescind previous Bylaw 22-008.

GIVEN first reading this 5 day of October, 2023.

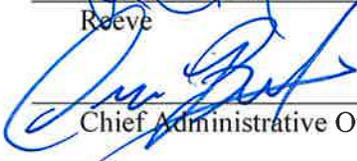


Reeve


Chief Administrative Officer

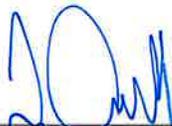
GIVEN second reading this 5 day of October, 2023.



Reeve


Chief Administrative Officer

GIVEN third reading this 5 day of October, 2023.



Reeve


Chief Administrative Officer



Lethbridge County Tax Incentive Bylaw Application

Application Deadline: June 30, 2024

| | |
|-------------------------|--|
| Application Date: | |
| Municipal Address: | |
| Legal Land Description: | |
| Legal Landowner: | |
| Tax Incentive Period: | |

I hereby acknowledge that:

1. I am the Assessed Person of the property completing the application, and the County has the discretion to reject applications that are incomplete, or ineligible;
2. As part of a Complete Application, the Assessed Person must agree to enter into a Tax Incentive Agreement with the County, if the application is approved for an Exemption;
3. Assessed Persons must submit a non-refundable application fee of \$1,000 (Canadian dollars) concurrent with the Complete Application;
4. Any complete application received after June 30 of the given year will be considered for an Exemption for the following tax year;
5. Assessed Persons whose application is returned as incomplete or ineligible may resubmit an application without payment of an additional application fee;
6. The County will advise an Assessed Person in writing if their application is accepted for consideration, refused, or rejected;
7. Only the municipal portion of property taxes is eligible for exemption; and
8. The Exemption as calculated in accordance with the Table for Calculation of the Exemption, shall be paid to the Assessed Person as a refund of a portion of the Current Taxes on the Eligible Property, subject to the Current Taxes for the taxation year first being paid in full.

| | |
|---|-----------------------|
| I hereby declare that the property described above meets the eligibility criteria for tax exemption stipulated in the Lethbridge County Bylaw No. 23-024 as evidenced by: | |
| Certificate of Title #: | |
| Name on Certificate of Title: | |
| Construction value as indicated on Development Permit | \$ |
| Land Use Bylaw Development Approval | Development Permit #: |
| Commencement of Construction | Date: |

| | |
|---|---------------------|
| Compliance with safety codes and construction permits | Permit #: Date: |
| Lethbridge County Municipal Tax Levy | Year: Amount: \$ |
| Property herein described, is not in municipal tax arrears nor any other utility or municipal charge. | Verification date: |
| | |
| Dated: this _____ day of _____, 20_____ | |
| Signature of Applicant: | |
| Name of Applicant (print): | |

| |
|--|
| LETHBRIDGE COUNTY USE ONLY Roll number: |
| Eligible Tax Years: |
| Eligible Assessment: |
| *minimum eligible assessment \$500,000 |
| Limitations: <ol style="list-style-type: none"> 1. This Bylaw is based on new mixed-use construction and significant renovations to existing buildings. 2. Properties that are owned by the Crown in right of Alberta or Canada or any other body that is exempt from taxation are ineligible. |
| Pre-Construction Assessment: \$ |

Table for Calculation of the Exemption

- Year 1 equals 75% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
- Year 2 equals 50% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
- Year 3 equals 25% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.

Should Lethbridge County determine that the installation of municipal infrastructure is required to support the New or Renovated Development, a reduction of the exemption shall apply that equals the total costs associated with the installation of municipal infrastructure as determined by the Lethbridge County Chief Administrative Officer. Should the cost associated with the installation of municipal infrastructure exceed the exemption amount, the exemption shall not apply and the Assessed Person shall be responsible to pay for the differential between what the exemption amount would be and the costs associated with the installation of municipal infrastructure.

Terms of Payment of the Tax Incentive Agreement

1. The amount of the Exemption shall be paid to the Assessed Person each year for a period of no more than four (4) taxation years provided that in each of those years the Current Taxes are paid in full;
2. Payment shall be made to the Assessed Person within thirty (30) working days from the date Current Taxes are paid in full; and
3. If the Current Taxes are not paid in full by December 31 of any year, then the Exemption shall not be paid to the Assessed Person for that year nor shall the Assessed Person be eligible to receive the Exemption for any subsequent years.



COUNTY OF BARRHEAD NO. 11
Province of Alberta

BYLAW NO. 7-2021

**NON-RESIDENTIAL TAX INCENTIVE
 BYLAW**

Page 1 of 6

A BYLAW OF THE COUNTY OF BARRHEAD NO. 11, in the Province of Alberta, to provide non-residential property tax and/or machinery and equipment tax incentives for new industrial and commercial development and expansions.

WHEREAS it is deemed expedient by Council to provide tax incentives to encourage assessment growth and promote industrial and commercial development and expansion,

AND WHEREAS the *Municipal Government Act*, RSA 2000, c. M-26, and amendments thereto, permits municipalities to offer multi-year tax exemptions, reductions, or deferrals for non-residential properties and on machinery and equipment to encourage economic growth.

NOW THEREFORE, the Council of the County of Barrhead No. 11, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the “Non-Residential Tax Incentive” Bylaw.

2. PURPOSE

The purpose of this Bylaw is to:

- 2.1 Encourage new development and redevelopment of non-residential properties resulting in improvements within the County of Barrhead.
- 2.2 Establish tax exemptions in accordance with *MGA* s. 364.2 for assessed persons when there is a new project or an expansion project that meets the criteria and requirements set out in this Bylaw.
- 2.3 Provide a process for application for tax exemption under this Bylaw.
- 2.4 Provide a process for review by Council of the refusal or cancellation of a tax exemption under this Bylaw.

3. DEFINITIONS

In this Bylaw:

- 3.1 “*Applicant*” means the Assessed Person as defined under *MGA* s. 284(1) or authorized agent for the Assessed Person who applies for an exemption under this Bylaw.
- 3.2 “*CAO*” means Chief Administrative Officer as appointed by Council of the County of Barrhead No. 11;
- 3.3 “*County*” means the municipality of the County of Barrhead No. 11;
- 3.4 “*Council*” means the elected officials as a whole who comprise the municipal Council for the County of Barrhead.
- 3.5 “*Designated Industrial Property*” has the same meaning as defined under *MGA* s. 284(1) (f.01).
- 3.6 “*Exemption*” means the portion of municipal taxes on non-residential property and/or machinery and equipment that have been determined to be exempt in accordance with this Bylaw.
- 3.7 “*Machinery and Equipment*” means the type of property falling within the assessment class specified under *MGA* s. 297(1) (d).
- 3.8 “*MGA*” means the *Municipal Government Act*, R.S.A. 2000, c. M-26 as amended from time to time.
- 3.9 “*Non-residential*” has the same meaning as defined under *MGA* s. 297(1)(b).



COUNTY OF BARRHEAD NO. 11
Province of Alberta

BYLAW NO. 7-2021

NON-RESIDENTIAL TAX INCENTIVE
BYLAW

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- 3.10 “*Project*” means new construction or expansion of a structure, facility or addition of new machinery and equipment and improvements that increases the assessment value.
- 3.11 “*Requisitioned Tax*” means the tax that is collected by the County on behalf of the Province of Alberta or housing authorities, including but not limited to education and social housing tax.
- 3.12 “*Tax Incentive Agreement*” means a written agreement between the County and the Assessed Person setting out the terms and conditions for an exemption under this Bylaw.

4. ELIGIBILITY

- 4.1 Development shall conform to the County’s Land Use Bylaw 5-2010 and amendments thereto, and all other applicable provincial legislation.
- 4.2 All eligible development shall be of a permanent nature.
- 4.3 Benefits under the Non-Residential Tax Incentive Bylaw cannot be combined with any other tax credit policy that may be offered by the County or the Province of Alberta.
- 4.4 Utilities and other fees owed to the County by the Assessed Person that are associated with the property will be current.
- 4.5 Taxes associated with the property are paid by the due date in the Tax Penalty Bylaw as amended from time to time.
- 4.6 Assessed Person must not be in bankruptcy or receivership.
- 4.7 Only the municipal portion of taxes is eligible for exemption. Requisitioned taxes are excluded from any exemption.
- 4.8 (1) Exemptions only apply to:
- (a) Assessment Class 2 – Non-Residential and
 - (b) Assessment Class 4 – Machinery and Equipment.
- (2) Exemptions shall not apply to:
- (a) Assessment Class 1 – Residential, Assessment
 - (b) Assessment Class 3 – Farmland,
 - (c) Land,
 - (d) Designated industrial properties including linear properties.
- 4.9 New construction or projects and improvements that aligns with Section 4.7 and meets the minimum threshold of generating a \$20,000 increase to the assessment may be considered for tax exemption under this Bylaw and in accordance with *Schedule A – Exemption Levels & Duration*.
- 4.10 Tax exemption shall only apply to the increased assessment amount.
- 4.11 The 2022 taxation year will be the first tax year that a tax exemption may be granted under this Bylaw.
- 4.12 Tax exemption may be transferrable to new ownership unless the new owner fails to meet all requirements under this Bylaw.



COUNTY OF BARRHEAD NO. 11
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**NON-RESIDENTIAL TAX INCENTIVE
 BYLAW**

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5. APPLICATION & PROCESS

- 5.1 Applicants will need to apply for this tax exemption using *Schedule B – Application* of this Bylaw.
- 5.2 Applicants are encouraged to apply prior to commencement of construction or undertaking a project, or before completion of construction or improvements that result in an increased assessment.
- 5.2 Notwithstanding section 5.1, a complete application must be received no later than May 1 of the year in which a property and Assessed Person would qualify for a tax exemption.
- 5.3 The County may require any additional information that, in the discretion of the County, is necessary to consider eligibility of the application or to confirm ongoing compliance with the eligibility criteria of the exemption.
- 5.4 CAO will consider each application in accordance with this Bylaw and:
 - (a) Grant the exemption and enter into a Tax Incentive Agreement with the Applicant; or
 - (b) Reject the application and advise the Applicant with written reasons as to why, including means to appeal to Council.
- 5.5 CAO shall be authorized to enter into a Tax Incentive Agreement with the Applicant if an exemption is granted.
- 5.6 Tax exemption will begin in the taxation year following the completion of the construction, development or improvement that generated an increase in assessment pending the Applicant meets all requirements of this Bylaw including but not limited to the execution of the Tax Incentive Agreement.
- 5.7 When a condition of the Tax Incentive Agreement is breached or the property and Assessed person no longer qualifies for an exemption under this Bylaw the CAO will provide a written decision cancelling or modifying the exemption as appropriate.

6. TERM

- 6.1 Tax exemptions on a new construction or improvement that increases assessment may be granted to a maximum term of three years in accordance with *Schedule A – Exemption Levels & Duration*.
- 6.2 Tax exemptions for subsequent construction and improvements on the same property may be considered as a new application and be granted a further maximum term of three years in accordance with *Schedule A – Exemption Levels & Duration*.
- 6.3 Tax exemptions on a single property may be considered for up to a maximum total of fifteen (15) consecutive taxation years.

7. TAX INCENTIVE AGREEMENT

Tax Incentive Agreement shall be required for all granted exemptions. The Tax Incentive Agreement will include the following:

- 7.1 Taxation years to which the exemption applies.
- 7.2 Exemption percentages that will apply over the term of the Tax Incentive Agreement.



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- 7.3 Conditions which if breached will result in the cancellation of the Tax Incentive Agreement.
- 7.4 Any other information or conditions provided by the County.

8. DISPUTE

- 8.1 Any dispute regarding the calculation of tax exemption, cancellation of tax exemption, or any entitlement under this Bylaw, shall be referred to Council for resolution.
- 8.2 An applicant may appeal to Council by submitting a written request for appeal to the CAO within thirty (30) days of the initial dispute.
- 8.3 Council, after considering an appeal, may:
- (a) Uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an exemption or tax incentive agreement.
 - (b) Direct CAO to revise or amend a decision with respect to the matter.
- 8.4 The decision of Council shall be final and binding upon all parties except in the case where the decision is the subject of an application for judicial review, and such application must be filed with Court of Queen's Bench not more than sixty (60) days after the date of decision.
- 8.5 In accordance with *MGA* s. 460(7), complaints about a decision under this Bylaw may not be heard by the Assessment Review Board.

9. FORCE & EFFECT

- 9.1 If a portion of this Bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the Bylaw remains valid and effective.
- 9.2 This Bylaw shall come into full force and take effect upon third and final reading.

FIRST READING GIVEN THE 1ST DAY OF JUNE, 2021.

SECOND READING GIVEN THE 1ST DAY OF JUNE, 2021.

THIRD READING GIVEN THE 1ST DAY OF JUNE, 2021.



 Reeve



 County Manager



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SCHEDULE A – Exemption Levels & Duration

| | New or Increased Assessment | | | | |
|--------|-----------------------------|--------------------------|----------------------------|------------------------------|------------|
| | \$20,000 - \$100,000 | \$100,001 - \$500,000 | \$500,001 - \$1,000,000 | \$1,000,001 - \$5,000,000 | +5,000,000 |
| | Exemption Level | | | | |
| Year 1 | 100% | 100% | 100% | 100% | 100% |
| Year 2 | - | 50% | 75% | 75% | 100% |
| Year 3 | - | | | 50% | 100% |



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Schedule B - Application

Non Residential Property Tax Incentive

Date:

| | | | |
|---|--------------------|-------------------------------|--------------|
| Name of Property Owner (as per tax roll): | | | |
| Contact Name: | | | |
| Mailing Address: | City/Town/Village: | Province: | Postal Code: |
| Telephone Number (Main): | | Telephone Number (Alternate): | |
| Email Address: | | | |

Legal Description of Lands or Location of Machinery and Equipment for Tax Exemption:

| | | | |
|-------|-------|--------|------|
| Roll: | Plan: | Block: | Lot: |
| Roll: | Plan: | Block: | Lot: |

I/We, the undersigned, understand the conditions of eligibility and further terms set out in Bylaw 7-2021 (*Non-Residential Tax Incentive Bylaw*), and acknowledge I/we have authority to request taxation exemption on the above mentioned properties.

 Full Name

 Signature

 Full Name

 Signature

Office Use Only:

| | | |
|-----------------------|--------------------------------|------------------------------|
| Development Permit #: | Development Permit Issue Date: | Development Completion Date: |
| Previous Assessment: | Current Assessment: | Increase in Assessment: |
| Exemption % Year 1 | Exemption % Year 2 | Exemption % Year 3 |
| Approved By: | | |

COUNCIL MEETING TAX INCENTIVE BYLAW

June 1, 2021

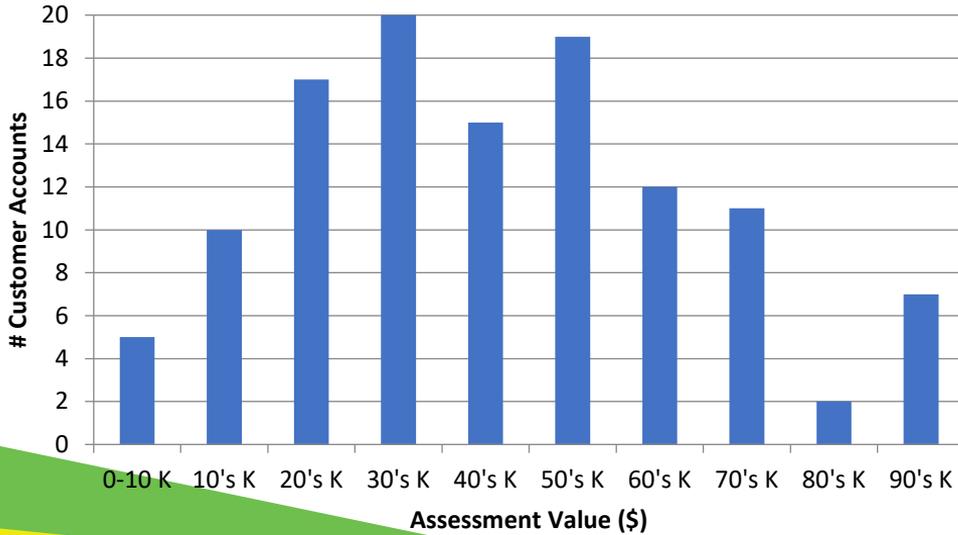


Legislation

- Bill 7 – *MGA (Property Tax) Amendment Act, 2019* (June 28, 2019)
- Bill 29 – *MGA (Machinery & Equipment Tax Incentives) Amendment Act, 2019* (Dec. 5, 2019)
- *MGA* s. 364.2(2) provides the authority and identifies the requirements
 - Deferrals or exemptions of taxes for NR and M&E
 - Develop Bylaw
 - Set criteria to qualify
 - Process for application
 - Maximum 15 consecutive years
 - Process for appeal to Council
 - Exemptions are granted in a written form (e.g. Tax Exemption Agreement)

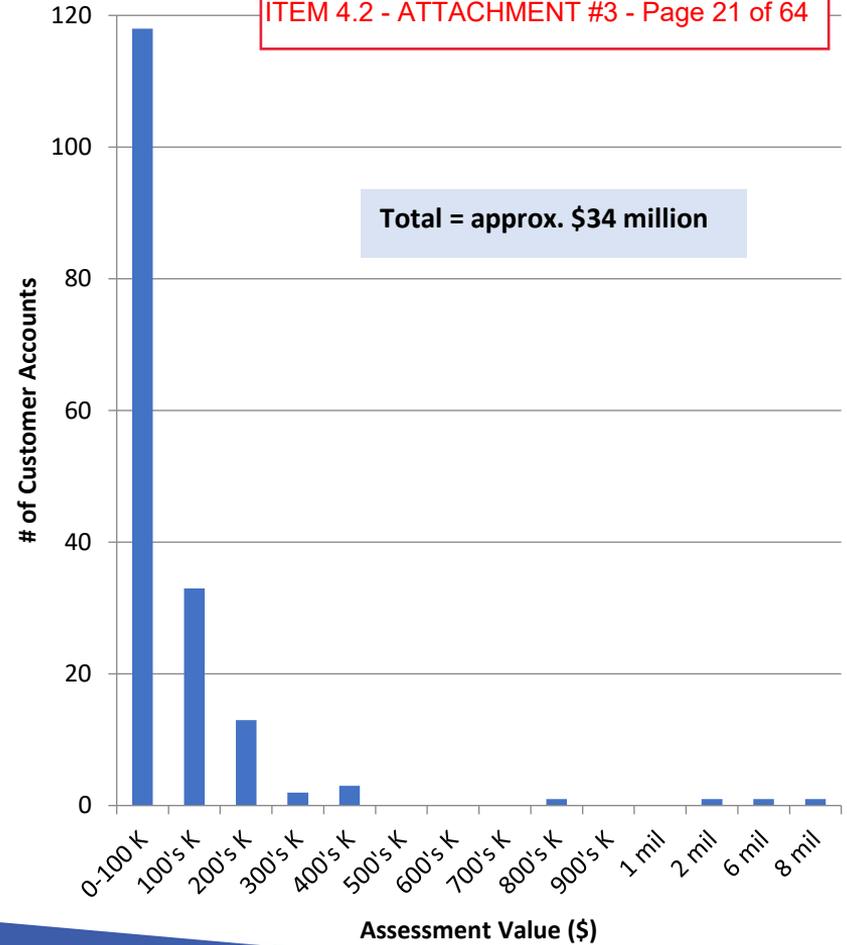
Current Non-Residential Assessment (Land & Improvements)

NR Assessment <\$100 K

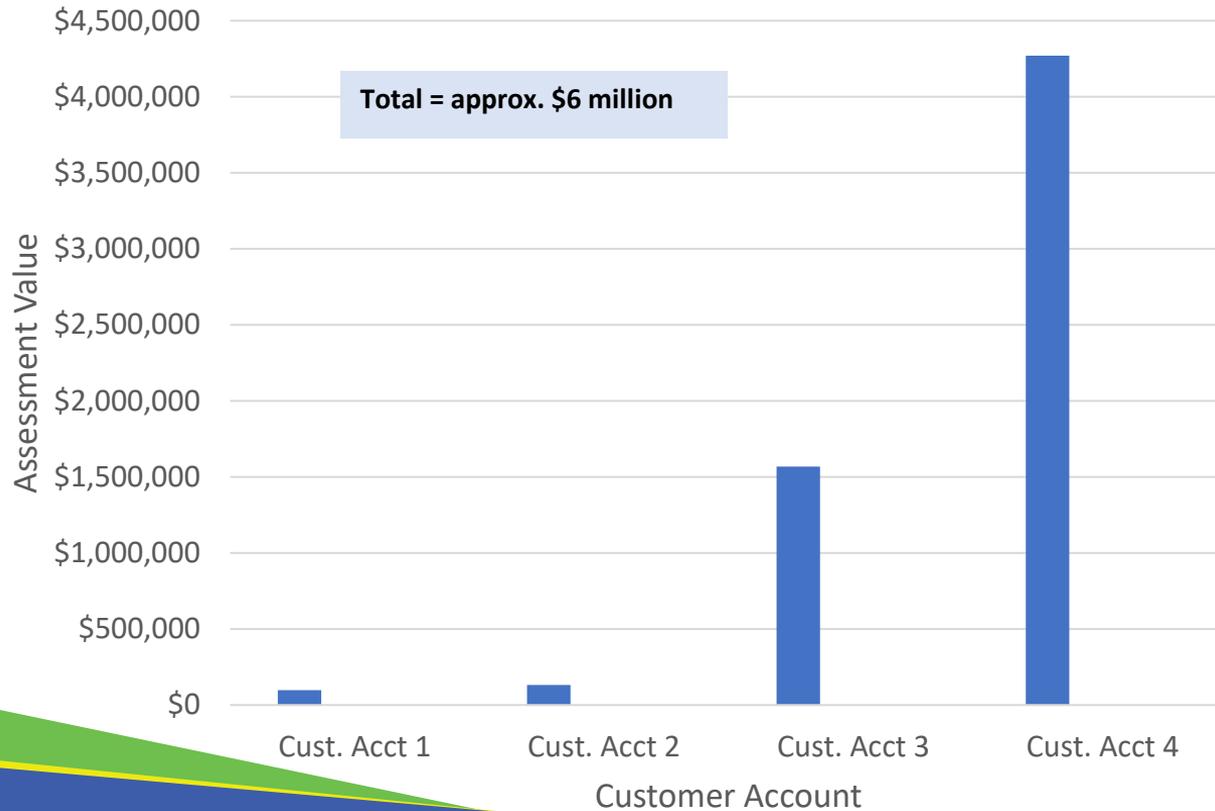


Non-Residential Assessment

ITEM 4.2 - ATTACHMENT #3 - Page 21 of 64



Current Machinery & Equipment Assessment



Policy Committee Principles - GENERAL

1. Attract new economic investment to the County
2. Encourage and promote expansion of existing non-residential development
3. Diversify tax base and reduce reliance on oil and gas industry
4. Support growth of community

Aligns with Strategic Plan:

Goal 4.1 County attracts new investors and supports expansion of existing investment

Goal 4.2 County maintains its rural character and is recognized as a desirable location to invest, work, live and play



Policy Committee Principles – TAX EXEMPTION

1. Applies to Non-Residential Assessment and M&E only
 - Does not apply to Designated Industrial Property assessed by the province
 - Does not apply to Farmland or Residential
2. Applies to NEW construction and/or Improvements only
 - Does not apply to land
 - Does not apply to existing facilities and machinery/equipment
3. Applies to Municipal Taxes only
 - School and Social Housing MR as defined by the province will be applied and taxes collected
4. Maximum 3 year exemption
5. Exemption amount & duration based on value of new assessment or assessment improvements

DRAFT Exemption Levels

| | New or Increased Assessment Improvements | | | | |
|--------|--|-----------------------------|------------------------------|-------------------------------|----------------------|
| | 1 \$20K - \$100K | 2 \$100,001 - \$500K | 3 \$500,001 - \$1M | 4 \$1,000,001 - \$5M | 5 +5M |
| | Exemption Level (%) | | | | |
| Year 1 | 100% (\$347 - \$1,734) | 100% (\$1,751 - \$8,669) | 100% (\$8,686 - \$17,338) | 100% (\$17,338 - \$86,688) | 100% (+ \$86,688) |
| Year 2 | - | 50% (\$876 - \$4,334) | 75% (\$6,515 - \$13,003) | 75% (\$13,003 - \$65,016) | 100% (+ \$86,688) |
| Year 3 | - | - | - | 50% (\$8,669 - \$43,344) | 100% (+ \$86,688) |

ELIGIBLE

Scenarios

COMPANY A

- 2021 purchased a empty lot in Kiel (\$150,000 assessed land value) and completed construction by year-end.
- 2022 total assessed value \$25 million

PROPOSED TAXATION PRINCIPLES:

- Exemptions only apply to municipal taxes
 - School and Social Housing taxes are collected
- Exemptions only apply to assessment “improvement”
 - Total assessment of \$25 million - \$150,000 for land = \$24.85 million improvements
 - Taxes collected on land
- Using DRAFT Exemption Level **5**
 - 100% exemption of municipal taxes for 3 years = \$1.29 million

| Year | | Municipal | School & Housing | Taxes | Exemption | Total Taxes |
|--------------------|-------------|-------------------|------------------|-----------|-------------|-------------|
| 2021 | Land | \$2,601 | \$585 | \$3,186 | 0 | \$3,186 |
| | Improvement | 0 | 0 | 0 | 0 | 0 |
| YR 1 – 2022 | Land | \$2,601 | \$585 | \$3,186 | 0 | \$3,186 |
| | Improvement | \$430,837 | \$96,962 | \$527,799 | <\$430,837> | \$96,962 |
| YR 2 – 2023 | Land | \$2,601 | \$585 | \$3,186 | 0 | \$3,186 |
| | Improvement | \$430,837 | \$96,962 | \$527,799 | <\$430,837> | \$96,962 |
| YR 3 - 2024 | Land | \$2,601 | \$585 | \$3,186 | 0 | \$3,186 |
| | Improvement | \$430,837 | \$96,962 | \$527,799 | <\$430,837> | \$96,962 |
| YR 4 - 2025 | | \$433, 438 | \$97,547 | \$530,985 | 0 | \$530,985 |

COMPANY B

- 2021 assessment of \$5 M; added a new building to expand operations.
- 2022 total assessed value \$5.5 M

PROPOSED TAXATION PRINCIPLES:

- Exemptions only apply to municipal taxes
 - School and Social Housing taxes are collected
- Exemptions only apply to assessment “improvement”
 - Total assessment of \$5.5 million - \$5 M for existing = \$500 K improvements
 - Taxes collected on previously existing assessment
- Using DRAFT Exemption Level **2**
 - 100% exemption of municipal taxes for 1st year = \$8,669
 - 50% exemption of municipal taxes for the 2nd year = \$4,335
 - 0% exemption of municipal taxes for the 3rd year
 - Total exemption over 2 yrs \$13,004



ELIGIBLE

| Year | Municipal | School & Housing | Taxes | Exemption | Total Taxes |
|-----------------------------|-----------------|------------------|-----------|-----------|-------------|
| 2021 Existing | \$86,688 | \$19,510 | \$106,198 | 0 | \$106,198 |
| Improvement | 0 | 0 | 0 | 0 | 0 |
| YR 1 – 2022 Existing | \$86,688 | \$19,510 | \$106,198 | 0 | \$106,198 |
| Improvement | \$8,669 | \$1,951 | \$10,620 | <\$8,669> | \$1,951 |
| YR 2 – 2023 Existing | \$86,688 | \$19,510 | \$106,198 | 0 | \$106,198 |
| Improvement | \$8,669 | \$1,951 | \$10,620 | <\$4,335> | \$6,285 |
| YR 3 - 2024 Existing | \$86,688 | \$19,510 | \$106,198 | 0 | \$106,198 |
| Improvement | \$8,669 | \$1,951 | \$10,620 | 0 | \$10,620 |
| YR 4 - 2025 | \$95,357 | \$21,461 | \$116,818 | 0 | \$116,818 |

NOT ELIGIBLE

COMPANY C

- A new pipeline with assessment of \$10 M
- NOT eligible under Municipal Tax Exemption Bylaw
 - Although Non-Residential, linear property is excluded
- May be eligible based on provincial programs

RESIDENTIAL CONSTRUCTION

- Cabin assessed at \$50,000 replaced by new permanent home valued at \$500,000
 - increase in assessment of \$450,000
- NOT eligible under Municipal Tax Exemption Bylaw
 - Only Non-Residential is considered

NR Tax Exemption Bylaw - ELIGIBILITY

- Development conforms to LUB and provincial legislation
- Development shall be of a permanent nature
- Can NOT combine benefits
- Assessed Person
 - Utilities and fees owed are current
 - Taxes paid by due date in Tax Penalty Bylaw
 - Must not be in bankruptcy or receivership
- Only Municipal portion of taxes is eligible
- Exemptions only Class 2 (NR) and Class 4 (M&E)
- Land, DIP properties including linear property is NOT eligible
- Increase of min \$20,000 assessment required (exemptions only on ↑)
- 2022 taxation year is 1st year
- Exemption may be transferrable to new ownership

NR Tax Exemption Bylaw – APPLICATION & PROCESS

- Apply using form provided
- Encouraged to apply prior to starting construction or at least prior to completion
 - BUT no later than May 1 of the year in which they qualify
- CAO considers application in accordance with Bylaw
- Exemption requires a Tax Incentive Agreement
- Exemption begins in year  in assessment is applied
- If property or Assessed person breaches a condition exemption will be cancelled.

NR Tax Exemption Bylaw – TERM & AGREEMENT

TERM

- Maximum term of 3 years
- Each phase of construction, renovation, improvements can receive up to 3 years
- Maximum total of 15 consecutive years for a single property

AGREEMENT

- Required for all granted exemptions:
 - Identifies years to which exemption applies
 - Exemption % that will apply over the term
 - Conditions if breached that will result in cancellation
 - Any other information

NR Tax Exemption Bylaw – DISPUTE (Appeal)

- Disputes are referred to Council
- Requires written submission to CAO within 30 days of initial dispute
- Council may:
 - Uphold or revoke CAO decision
 - Direct CAO to revise or amend decision
- Council decision shall be final and binding
- Procedural fairness appeal filed with Court of Queen's Bench within 60 days of Council's decision
- Complaints are NOT heard by Assessment Review Board

Next Steps

1. Questions / Comments on presentation for clarification
2. Motion for 1st reading
3. Questions/comments on bylaw, amendments if any, pass 1st reading
4. Motion for 2nd reading
5. Further questions/comments on bylaw, amendments if any, pass 2nd reading
6. Motion to consider 3rd reading
7. Motion for 3rd reading
8. Further questions/comments bylaw, amendments if any, pass 3rd reading
9. Bylaw is in affect (1st year to be exempted is 2022)

**WHEATLAND COUNTY
BYLAW 2021-23**

BEING A BYLAW OF WHEATLAND COUNTY IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF PROVIDING A MUNICIPAL PROPERTY TAX INCENTIVE EXEMPTION FOR NEW NON-RESIDENTIAL AND MACHINERY AND EQUIPMENT DEVELOPMENT OR EXPANSIONS.

WHEREAS the *Municipal Government Act*, R.S.A. 2000 and amendments thereto, permits municipalities to offer multi-year tax exemptions, partial exemptions, or deferrals, in accordance with section 364.2 of the *Municipal Government Act*, for non-residential properties in order to attract investment, development and substantial redevelopment and expansion of existing non-residential development and machinery and equipment;

AND WHEREAS Wheatland County seeks to grow its property tax base and provide increased employment opportunities for County residents by attracting investment. The intent of this Bylaw is to provide a municipal incentive to attract large non-residential and machinery and equipment investors and promote substantial expansion by existing investors through providing an exemption to a portion of municipal property taxes attributable to the differential between the pre-construction assessment and the post-construction assessment for eligible property;

NOW THEREFORE, the Wheatland County Council duly assembled hereby enacts as follows:

1. THE PURPOSE OF THIS BYLAW IS TO:

- (a) Encourage the development or revitalization of Non-residential properties and Machinery and Equipment in Wheatland County for the general benefit of the municipality;
- (b) establish tax exemptions for Eligible Property in accordance with section 364.2 of the *Municipal Government Act* when there is a New Development or a Renovated Development that meets the criteria and requirements set out in this Bylaw;
- (c) provide a process for an application for a tax exemption under this Bylaw; and
- (d) provide a process for review by Council of the refusal or cancellation of a tax exemption under this Bylaw.

The Bylaw is cited as the "Non-residential Municipal Tax Incentive Bylaw".

2. DEFINITIONS

When used in this Bylaw:

- (a) "Act" means the *Municipal Government Act*, RSA 2000, M-26, as amended or repealed and replaced from time to time;
- (b) "Appeal Fee" means the fee established by this Bylaw to be paid at the time an appeal application is submitted pursuant to this Bylaw;
- (c) "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;
- (d) "Arrear taxes" shall mean taxes remaining unpaid after December 31 of the year in which it is levied;
- (e) "Assessed Person" means an assessed person as defined under section 284(1) of the Act, or an authorized agent for the Assessed Person;
- (f) "Assessment" has the meaning given to it in the Act;
- (g) "Assessor" has the meaning given to it in the Act;
- (h) "Base Assessment Year" shall mean the assessment year immediately prior to the assessment year that has an increase in Improvement Assessment as a result of New Development or Renovated Development and in which the increase is used within the net calculation of

Improvement Assessment of the subject property to qualify for an Exemption under this Bylaw.
The Base Assessment Year shall not be prior to the 2021 assessment year;

- (i) "Chief Administration Officer" (CAO) shall mean the Chief Administrative Officer of the County, or delegate;
- (j) "Complete Application" means an application submitted pursuant to this Bylaw that includes the Application Fee, the application form, any information and documents set out on the application form and any additional application requirements for the tax incentives under this Bylaw;
- (k) "County" shall mean the municipal corporation of Wheatland County;
- (l) "Council" means all of the councillors of the County, including the chief elected official for the County;
- (m) "Current taxes" shall mean property taxes levied for the current tax year;
- (n) "Decision" means the decision to grant an Exemption, to reject an Exemption application, or to cancel an Exemption;
- (o) "Eligible Property" shall mean property within Assessment Class 2 – Non-residential and Assessment Class 4 - Machinery and Equipment as defined in the Act that meet the criteria set out in section 3 of this Bylaw. This Bylaw shall specifically exclude Linear Property from Eligible Property;
- (p) "Exemption" means the portion of municipal property taxes for Eligible Property that has been determined to be exempt and subject to a refund, in accordance with this Bylaw, and which are computed separately under this Bylaw;
- (q) "Improvement(s)" has the meaning given to it in Part 9 of the Act;
- (r) "Improvement Assessment" means the change in an Assessment attributable solely to an Improvement or Improvements on a property;
- (s) "Linear Property" has the meaning given to it in the Act;
- (t) "Non-residential" means the type of property falling within the assessment class specified in section 297(1)(b) of the Act. This Bylaw shall specifically exclude the land assessment and Linear property as defined in the Act;
- (u) "Machinery and Equipment" (M&E) has the meaning given to it in the Act and associated regulation(s) i.e. (Matters Relating to Assessment and Taxation Regulation, as amended from time to time);
- (v) "New Development" shall mean new Improvements on an Eligible Property that increases the Improvement Assessment of that property;
- (w) "Renovated Development" shall mean renovations or physical additions to existing Improvements on an Eligible Property that increases the Improvement Assessment of that property;
- (x) "Tax Incentive Agreement" means a written agreement between the County and the Assessed Person setting out the terms and conditions applicable to Eligible Property for Exemption of municipal property tax and subject to refund and shall be the result of the calculation reference in section 6 of this Bylaw; and
- (y) "Working day" shall mean days the County's central Administration Building is open to serve the public.

3. CRITERIA FOR TAX INCENTIVE AGREEMENT

3.1. New Developments and Renovated Developments may be subject to an Exemption and Tax Incentive Agreement provided that:

- (a) The property subject to the New Development or Renovated Development must not have any Arrear taxes or have amounts owing with regards to property tax, utilities, or other fees owing to the County and all Current taxes must be paid in full;
- (b) The property subject to the New Development or Renovated Development must not have development compliance issues, be in violation of a development agreement, or be in violation of the *Safety Code Act* at any time during the taxation years for which the Exemption applies to the New Development or Renovated Development;
- (c) all applicable provincial or federal approvals and permits are in place with respect to the property subject to the New Development or Renovated Development;
- (d) the registered property owner or the Assessed Person, excluding any authorized agent therefore, of the property subject to the New Development or Renovated Development is not involved in some form of litigation (including an Assessment Review Board Complaint) with the County; and
- (e) the current Improvement Assessment for the New Development or Renovated Development on the subject property must have increased by at least \$10,000,000 compared to the Base Assessment Year. The change in valuation for the Assessment of land is excluded from this calculation.

3.2. Linear Property is not eligible for an Exemption or Tax Incentive Agreement under this Bylaw.

4. APPLICATION FOR TAX INCENTIVE AGREEMENT

- 4.1. The Assessed Person of the property subject to the application must submit a Complete Application to the County, and the County has the discretion to reject applications that are incomplete, or ineligible.
- 4.2. As part of a Complete Application, the Assessed Person must agree to enter into a Tax Incentive Agreement with the County, on the form prescribed by the County, if their application is approved for an Exemption.
- 4.3. Assessed Persons must submit a non-refundable application fee of \$2,500 (Canadian dollars).
- 4.4. The deadline for submitting a Complete Application for an Exemption to be granted in the same tax year is June 30 of the given year. Any Complete Application received after June 30 of the given year will be considered for an Exemption for the following tax year.
- 4.5. Notwithstanding the Complete Application requirements, the County may require any additional information that, in the discretion of the County, is necessary to complete the application;
- 4.6. Assessed Persons whose application is returned as incomplete or ineligible may resubmit an application without payment of an additional Application Fee.
- 4.7. The County will advise an Assessed Person in writing if their application is accepted for consideration, refused, or rejected. Applications accepted for consideration will become the property of the County and may not be returned.

5. CONSIDERATION OF APPLICATIONS

- 5.1. The CAO shall receive and consider Complete Applications within the provisions of this Bylaw and may consult with, obtain information from, and verify information with other employees or agents of the County, other governments, government agencies, or persons.
- 5.2. The CAO may, at any time, require an Assessed Person to provide any documents the County deems necessary to verify any information contained in a Complete Application or to confirm ongoing compliance with the eligibility criteria of the Exemption.
- 5.3. The CAO will consider each Complete Application and shall either:
- (a) grant the Exemption and enter into a Tax Incentive Agreement with the Assessed Person; or
 - (b) reject the application and advise the Assessed Person with written reasons as to why the application was rejected. The written reasons shall also provide the date by which an appeal to Council must be submitted.
- 5.4. The County shall enter into a Tax Incentive Agreement with the Assessed Person if an Exemption is granted under section 5.3(a) of this Bylaw.
- 5.5. The Exemption shall not be refunded until the Tax Incentive Agreement is fully executed.

6. CALCULATION OF THE EXEMPTION

- 6.1. Subject to sections 6.2 of this Bylaw, the amount of the Exemption will be calculated as follows:
- (a) The amount of total taxes subject to Exemption is equal to forty percent (40%) of the increase in municipal property taxes attributable to the differential in the Improvement Assessments between the Base Assessment Year and the current assessment year for Eligible Property; and
 - (b) only the municipal portion of property taxes is eligible for exemption.
- 6.2. No Exemption will be granted respecting any Provincial requisitions.

7. PAYMENT OF THE EXEMPTION

- 7.1. The Exemption as calculated in accordance with section 6 of this Bylaw shall be paid to the Assessed Person as a refund of a portion of the Current Taxes on the Eligible Property, subject to the Current Taxes for the taxation year first being paid in full.
- 7.2. Subject to the terms of the Tax Incentive Agreement:
- (a) The amount of the Exemption shall be paid to the Assessed Person each year for a period of no more than three (3) taxation years provided that in each of those years the Current Taxes are paid in full;
 - (b) payment shall be made to the Assessed Person within thirty (30) Working days from the date Current Taxes are paid in full; and
 - (c) If the Current Taxes are not paid in full by December 31 of any year, then the Exemption shall not be paid to the Assessed Person for that year nor shall the Assessed Person be eligible to receive the Exemption for any subsequent years.

8. DURATION OF THE EXEMPTION PROGRAM

8.1. The Exemption program as authorized by this Bylaw will be available for Eligible Property commencing with the 2022 assessment year and shall operate in accordance with the terms of this Bylaw until such time as this Bylaw is amended or repealed.

9. TAX INCENTIVE AGREEMENT

9.1. A Tax Incentive Agreement will be required for all granted Exemptions. The Tax Incentive Agreement will include the following:

- (a) the taxation years to which the Exemption applies, which will not include any taxation year earlier than the taxation year in which the Exemption is granted;
- (b) conditions, the breach of which will result in cancellation of the Tax Incentive Agreement and the Exemption, and the taxation year or years to which the conditions apply;
- (c) the date which the Exemption will begin;
- (d) the amount of the Exemption, to be calculated and allocated in accordance with section 6 of this Bylaw; and
- (e) any other information or conditions provided by the County.

10. CANCELLATION OF EXEMPTION

10.1. If at any time after an Exemption is granted, the County determines that:

- (a) the Assessed Person, their application, or the property subject to the application did not meet or ceased to meet any of the criteria in which formed the basis of granting the Exemption; or
- (b) there was a breach of any condition of the Tax Incentive Agreement;

the CAO may cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies.

10.2. The County may, at any time, require an Assessed Person to provide any documents the County deems necessary to verify compliance with the conditions of the Tax Incentive Agreement.

10.3. A written Decision to cancel an Exemption must be provided to the Applicant and must include reasons for the cancellation, identify the taxation year or years to which the cancellation applies, and provide the date by which an application for an appeal to Council must be made.

11. APPEAL TO COUNCIL

11.1. An Assessed Person may appeal to Council in the following situations:

- (a) an application for Exemption is refused or rejected;
- (b) an Exemption is cancelled for one or more taxation years;
- (c) a Tax Incentive Agreement is cancelled; or
- (d) the content of the Tax Incentive Agreement is inconsistent with this Bylaw or the Act.

11.2. A request for appeal must be submitted in writing to the CAO within 30 days of:

- (a) written notice being sent to the Assessed Person that an application has been refused or rejected;
 - (b) written notice being sent to the Assessed Person that an Exemption is cancelled for one or more taxation years;
 - (c) a Tax Incentive Agreement being cancelled; or
 - (d) the execution of a Tax Incentive Agreement
- as the case may be.

11.3. An Assessed Person must submit a non-refundable appeal fee of \$1,000 (Canadian dollars).

11.4. Council will consider an appeal at:

- (a) a regularly scheduled meeting of Council; or
- (b) a special meeting of Council.

11.5. Remedies available to Council upon conclusion of an appeal are:

- (a) Council may uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption or Tax Incentive Agreement; or
- (b) Council can revise or direct the CAO to revise a Tax Incentive Agreement.

11.6. In accordance with section 460(7) of the Act, complaints about a Decision may not be made to the assessment review board.

12. SEVERABILITY

12.1. Should any provision of the Bylaw be declared to be invalid, then such invalid provision shall be severed, and the remaining Bylaw shall be maintained.

13. EFFECTIVE DATE

13.1. The adoption of this Bylaw to establish the Property Tax Incentive Exemption program for Eligible Non-residential property and M&E is effective upon the date of the passing of the third and final reading of this Bylaw.

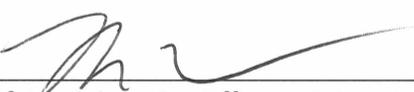
READ A FIRST TIME this 21st day of September, 2021.

READ A SECOND TIME this 21st day of September, 2021.

READ A THIRD TIME this 21st day of September, 2021.



Reeve – Amber Link



Chief Administrative Officer – Brian Henderson

BYLAW NUMBER 709-22
NON-RESIDENTIAL DEVELOPMENT INCENTIVES BYLAW
OR TAX INCENTIVES BYLAW
OF THE COUNTY OF PAINTEARTH NO. 18
IN THE PROVINCE OF ALBERTA

A BYLAW TO PROVIDE NON-RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW INDUSTRIAL AND COMMERCIAL DEVELOPMENT AND EXPANSIONS.

WHEREAS the County of Paintearth wishes to provide property tax incentives to encourage assessment growth and promote industrial and commercial development and expansion; and

AND WHEREAS the Municipal Government Act, R.S.A. 2000 and amendments thereto, permits municipalities to offer multi-year tax exemptions, reductions, or deferrals for non-residential properties in order to attract investment, development, and revitalization.

NOW THEREFORE, the Municipal Council of the County of Paintearth duly assembled hereby enacts as follows:

1. This Bylaw may be cited as the "Non-Residential Development Incentives Bylaw" or the "Tax Incentives Bylaw".
2. New industrial developments and the expanded portion of industrial expansion developments will be rebated municipal property taxes equal to 100% of the value of the current years' municipal tax levy in the first three years of taxation of the new development.
3. New commercial developments that meet the minimum threshold of \$500,000 (five hundred thousand dollars) actualized investment in new building permit value will be rebated municipal property taxes equal to 100% of the value of the current years' municipal tax levy in the first three years of taxation of the new development.
4. The tax incentive for qualifying developments will be proportionately applied to the completed portion of the project at the Condition Date for the applicable property class assessment beginning in the first year it is assessed and apply for three years at the rates identified in section 3. For multi-year projects the additionally completed portion will receive the tax incentive for three years beginning on the first year that portion of the development is completed by the Condition Date and assessed for taxation.
5. Only the municipal portion of property taxes is eligible for rebate. Provincial School and Senior Lodge property requisitions are excluded from any reduction.
6. Any disputes regarding the calculation of the tax rebates, or any entitlement under this bylaw, shall be referred to County Council for resolution. The decision of Council shall be final and binding upon all parties.
7. If a portion of the bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the bylaw remains valid and effective.
8. Bylaw 704-21 is repealed.
9. This bylaw comes into effect when it is passed.



Bylaw Number 709-22
Page 2

Received First Reading this 19th Day of July, 2022 on a motion of Councillor Norton. Carried.

Received Second Reading this 19th Day of July, 2022 on a motion of Councillor Juliant. Carried.

Councillor Alazier moved to proceed to Third Reading. Carried Unanimously.

Read a Third Time and Finally Passed this 19th Day of July, 2022 on a motion of Councillor Elliott. Carried.

Signed by the Chief Elected Official and Chief Administrative Officer this 19th Day of July, 2022.


Stanley Schulmeister, Reeve


Michael Simpson, Chief Administrative Officer

TOWN OF DRUMHELLER

BYLAW NUMBER 19.19

BEING A BYLAW FOR THE PURPOSE OF IMPLEMENTING NON-RESIDENTIAL DEVELOPMENT INCENTIVE PROGRAMS FOR THE TOWN OF DRUMHELLER IN THE PROVINCE OF ALBERTA.

WHEREAS pursuant to the provision of *Section 364.2 of the Municipal Government Act, RSA 2000, Chapter M-26* and amendments thereto, the Council of the Town of Drumheller deems it expedient to provide for a Bylaw for the purposes of implementing "Non—Residential Development Incentive Programs".

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

1. This Bylaw may be referred to as the "Non-Residential Development Incentive Programs" Bylaw.
2. Minimum Qualifying Criteria and Property Tax Abatements and/or Reductions are outlined per Council Policies attached hereto and outlined in Schedules A & B.
3. The tax cancellation applies to the municipal portion of property taxes only.
4. The Bylaw and corresponding non-residential tax abatements and/or reductions policies may be amended from time to time by resolution of Town Council.
5. This Bylaw will come into full force and effect on the date of final passing thereof.

READ A FIRST TIME THIS 6th DAY OF JANUARY, 2020

READ A SECOND TIME THIS 6th DAY OF JANUARY, 2020

READ A THIRD TIME AND PASSED THIS 6th DAY OF JANUARY, 2020



MAYOR



CHIEF ADMINISTRATIVE OFFICER

SCHEDULE "A"

COUNCIL POLICY #C-09-19

COMMERCIAL DEVELOPMENT INCENTIVE POLICY

PURPOSE

The purpose of this policy is to encourage new business development and / or business expansion within the Town of Drumheller.

DEFINITIONS:

1. Any construction of a **new** commercial building for the purposes of establishing a business;
2. Any **new** construction pertaining to the expansion of an existing business;
3. Any business that is subject to commercial taxation. Home based businesses and businesses subject to grants in lieu are excluded;
4. The Incentive is based on a "Return on Investment" which takes into consideration direct, indirect and induced gains as a percentage of the Municipality's abatement of taxes for the period of the Incentive.

POLICY STATEMENT

1. The Incentive applies to the Municipal portion of property taxes only;
2. Developments must conform to all Municipal Bylaws and Policies, the Laws of Canada and the Laws of Province of Alberta;
3. Property owners must submit a "Non-Residential Development Incentive Application" to the attention of the Manager of Economic Development;
4. The maximum amount of the Incentive will be based on the "Return on Investment" subject to the provisions of **Section 364.2 of the Municipal Government Act RSA 2000 Chapter M-26**;
5. Additions, expansions or renovations are only eligible if the assessed value of the new improvement is greater than or equal to \$50,000 more than the previous improvement assessment, not including land assessment, and has a demonstrable "Return on Investment";
6. The Incentive shall be granted for the tax year immediately following completion of construction. The Incentive shall be applied to the property tax account prior to tax notices being sent out.
7. All eligible development must be of a permanent nature;

8. Failure by the applicant to comply with any of the clauses herein or comply with the conditions of the Incentive Agreement may result in dissolution of the Incentive Agreement with the applicant;
9. The Incentive applies only for the new construction or renovations and does not apply to existing assessment on any property;
10. The Incentive may be transferred in the event of a new property owner up until the expiry date of the Incentive Agreement;
11. In the case of new construction for expansions; the property owner must not be in property tax arrears or owe the Town of Drumheller any funds to qualify for the Incentive;
12. The level of Incentive will be based on the merits of the development and will include considerations such as number of employees, anticipated number of net new positions added over the incentive period, cost of development, percentage of local content (local contractors, services, suppliers & labour);
13. Applicants must agree to provide the Town of Drumheller with information on a yearly basis for those applicants receiving more than a one-year incentive. Types of information include number of employees and local content levels to ensure compliance with the Incentive Agreement.

Council Determinations:

14. Council reserves the right to accept or refuse any Incentive Application;
15. Council reserves the right to provide full or partial tax exemption based on the "Return on Investment" over the Incentive period;
16. Council reserves the right to cancel, limit, or reduce any Incentive Agreement if conditions of the Incentive Agreement are not met per ***Section 364.2 of the Municipal Government Act RSA 2000 Chapter M-26;***
17. Council reserves the right to increase the level of any Incentive Agreement if conditions of the Incentive Agreement change due to expansion per ***Section 364.2 of the Municipal Government Act RSA 2000 Chapter M-26.***

APPLICATION FOR COMMERCIAL DEVELOPMENT INCENTIVE

REGISTERED PROPERTY OWNER

First Name Last Name Corporation or Partnership

Mailing Address Postal Code

Civic Address Telephone Cell

Email Address

PROPERTY LEGAL DESCRIPTION

Lot(s) Block Plan Civic Address

Please check the box which applies to this development:

- New Commercial or Industrial Construction
- New Commercial or Industrial Expansion

INCENTIVE EVALUATION INFORMATION

Cost of Development: _____

Number of New Hires: _____

New Hires Forecasted over
Incentive Period: _____

Use of Local Contractors: _____ %

Use of Local Suppliers: _____ %

Use of Local Services: _____ %

FOR OFFICE USE: DP # _____

ROI Calculations

Combined Annual Income of Employees _____

Combined Local Content Spending 48%

Municipal Investment
(Cost of Tax Cancellation) _____

ROI: Dollar \$ _____

Positive Position: _____ Year(s)

Incentive Agreement Approved by Council: Yes/No

Incentive Start Date: _____

Incentive End Date: _____

Incentive Agreement Signed with Applicant: Yes/No

Example 1:

Combined Annual Income of Employees: \$60,000,000 (200 Employees) over 5 years

Local Content Spending: 48% - \$28,800,000

Municipal Investment: \$2,500,000 (5 Year Abatement)

Town Positive Position: 10 Years

ROI: \$11.52 spent in local economy for every \$1.00 of property tax abatement.

Example 2:

Combined Annual Income of Employees: \$105,000 (3 Employees) over 1 year

Local Content Spending: 48% - \$50,400

Municipal Investment: \$2,900 (1 Year Abatement)

Town Positive Position: 2 Years

ROI: \$5.75 spent in local economy for every \$1.00 of property tax abatement.

SCHEDULE "B"

COUNCIL POLICY #C-10-19

NEW BUSINESS VACANT BUILDING INCENTIVE POLICY

PURPOSE

The purpose of this policy is to stimulate new business growth by utilizing existing vacant buildings and commercial spaces.

1. DEFINITIONS:

- 1.1 Any business that has never had a business license in the Town of Drumheller;
- 1.2 Any business that occupies a vacant building within the Town of Drumheller;
- 1.3 A licensed homebased business that moves to a commercial space or occupies a vacant building;
- 1.4 Homebased businesses are ineligible.

2. GENERAL POLICY:

- 2.1 Shall apply only to businesses starting up in a vacant building or commercial space, which has been vacant for at least 6 months;
- 2.2 Available to businesses that have purchased a vacant building. The Incentive will not come into effect until business activity begins;
- 2.3 In the case of multi-tenant buildings, the rented space will be calculated as a proportionate share of taxes based on a total rentable square footage of the building compared to the newly rented area;
- 2.4 If in a rented building, the owner of the building has to make an application for the incentive and sign an Incentive Agreement. The owner of the building must also provide verification that the benefit of the incentive is being passed on to the tenant as a clause or amendment in the tenant's lease agreement;
- 2.5 The Incentive will terminate on the date that the business ceased operations, whether in a privately owned premises or rented, taxes become payable prorated for every day during the year the business **is not** in operation;
- 2.6 No one building will be able to access this Incentive more than four (4) times during the course of its existence;
- 2.7 In order to qualify for the Incentive, property taxes must be current;
- 2.8 Council reserves the right to approve each Incentive individually and has the option to expand or limit the Incentive on a case-by-case basis;

3. TIMING OF INCENTIVES:

- 3.1 The Incentive will be applied as follows:
 - 3.1.1 50% of the current years municipal taxes to a maximum of \$2000;
 - 3.1.2 25% of municipal taxes in following year to a maximum of \$1000;
 - 3.1.3 Full taxation.
- 3.2 Incentives will commence in the year the business opens for its first day of business. If taxes were paid in full, the property owner will only receive 50% of taxes rebated from time of opening until calendar year-end.

4. Council Determinations:

- 4.1 Council reserves the right to accept or refuse any Incentive application;
- 4.2 Council reserves the right to provide a full or partial incentive;
- 4.3 Council reserves the right to cancel, limit, or reduce any Incentive if conditions of the Incentive are not met per ***Section 364.2 of the Municipal Government Act RSA 2000 Chapter M-26;***
- 4.4 Council reserves the right increase the level of any Incentive if conditions of the Incentive change due to expansion per ***Section 364.2 of the Municipal Government Act RSA 2000 Chapter M-26;***



TAX INCENTIVE PROGRAM APPLICATION

Date: _____

| | | | |
|--|--------------------|-------------------------------|--------------|
| Name of Property Owner (as per tax roll) | | | |
| Contact Name: | | | |
| Mailing Address: | City/Town/Village: | Province: | Postal Code: |
| Telephone Number (Main): | | Telephone Number (Alternate): | |
| Email Address: | | | |

| | | |
|---|---|--------------------------------|
| Legal Description of Lands for Tax Exemption: | | |
| Details of the Proposed Development: | Estimated Assessed Value of the New Building/Improvement: | Number of Full-Time Employees: |

I/we, the undersigned, understand the conditions of eligibility and further terms set out in Bylaw #19.19, and acknowledge I/we have authority to request taxation exemption on the above-mentioned property.

Full Name

Signature

Full Name

Signature

Office Use Only:

| | | | |
|----------------------|-----------------------|--------------------------------|------------------------------|
| Roll Number: | Development Permit #: | Development Permit Issue Date: | Development Completion Date: |
| Previous Assessment: | Current Assessment: | Approved By: | |

BYLAW NO. 4667

A BYLAW OF THE CITY OF MEDICINE HAT to provide for partial exemptions from taxation under Part 10, Division 2 of the MGA, pursuant to sections 364.1 and 364.2 of the MGA.

WHEREAS municipal purposes include providing services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the municipality, fostering the well-being of the environment and development and maintaining safe and viable communities;

WHEREAS Council considers it desirable to encourage the development or revitalization of non-residential properties and brownfields for the general benefit of the City and promote investment in the municipality; and

WHEREAS Council deems it appropriate to provide for partial exemptions from taxation, under Part 10, Division 2 of the MGA, pursuant to sections 364.1 and 364.2, for the purpose of encouraging development or redevelopment of non-residential properties and brownfields for the general benefit of the municipality;

NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

1. Bylaw Title

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

2. Interpretation

2.1. The purpose of the Brownfield Incentive is to encourage the development or redevelopment of Brownfields for the general benefit of the municipality.

2.2. The purpose of the Non-Residential Incentive is to encourage large-scale commercial or industrial development that will result in increased Tax revenue for the City, and create Skilled Jobs.

2.3. In this Bylaw,

- a. "**Applicant**" means a person who applies for an Incentive pursuant to Section 4.1;
- b. "**Application**" means an Application for a Tax Incentive made pursuant to Section 4.1;
- c. "**Approved Construction Schedule**" has the meaning given to it in Subsection 3.1.b(ii);
- d. "**Approved Development**" has the meaning given to it in Subsection 3.1.b(i);
- e. "**Brownfield**" has the meaning given to "brownfield property" in Subsection 364.1(1) of the MGA, with this Bylaw being the "bylaw" referenced in Subsections 364.1(1)(a) and (b) that is located within the City;
- f. "**Brownfield Incentive**" means a partial exemption from Taxation provided in respect of an Approved Development of a Brownfield, in the extent and Taxation years determined in accordance with Schedule "A";

- g. "**CAO**" means the City's Chief Administrative Officer, operating under the title of "City Manager", and includes any person to whom the CAO has delegated any power, duty or responsibility assigned to the CAO under this Bylaw, and includes any person appointed as acting City Manager or interim City Manager;
- h. "**Capital Cost**" means the total capital costs actually incurred by the Owner to construct an Approved Development, including any third party labour, engineering, materials or other costs associated with the construction of the Approved Development. Capital Costs shall not include the cost of the Property or any improvements, machinery or equipment that existed on the Property before construction, the Owner's labour, administrative or other overhead expenses, or any other non-capital costs such as legal, regulatory or permitting fees;
- i. "**Change in Municipal Taxes**" means the difference between the Tax levied with respect to a Property in the Taxation year prior to commencement of the Approved Development and the Tax levied with respect to the Property in an Incentive Year;
- j. "**City**" means the municipal corporation of the City of Medicine Hat, and where the context so requires, means the land included in the boundaries of the City;
- k. "**Criteria**" means the criteria set out in Article 3;
- l. "**Conditions**" means the conditions set out in Article 7;
- m. "**Development**" means one or more of the following:
- i) a "development", as defined in Subsection 616(b)(i) of the MGA, of a Brownfield for the purpose of remediating contamination or possible contamination; or
 - ii) a "development" as defined in one or more of Subsections 616(b)(ii), (iii) or (iv) of the MGA;
- n. "**Development Authority**" has the meaning given to it at Section 4.4 of the Land Use Bylaw;
- o. "**Development Permit**" has the meaning given to it at Section 4.4 of the Land Use Bylaw;
- p. "**Incentive Years**" means the Taxation year or years for which a Property may qualify for a Tax Incentive as set out in Schedule "A" or "B" as applicable;
- q. "**Land Use Bylaw**" means the City's Land Use Bylaw, Bylaw No. 4168;
- r. "**MGA**" means the *Municipal Government Act*, RSA 2000, Chapter M-26;
- s. "**Non-Residential Property**" means a property located in the City, in the assessment class specified in Subsection 297(1)(b) of the MGA, but does not include a Brownfield;
- t. "**Non-Residential Incentive**" means a partial exemption from Taxation provided in respect of an Approved Development of a Non-Residential Property, in the extent and Taxation years determined in accordance with Schedule "B";
- u. "**Owner**" means the Person who is registered under the *Land Titles Act*, RSA 2000, c L-4, as the owner of the fee simple estate in the Property, or the occupant of the

Property acting pursuant to written authorization from the owner of the fee simple estate of the Property;

- v. **"Person"** includes a body corporate, society, company, firm, partnership as defined in the *Partnership Act*, RSA 2000, c. P-3 and other legal entities;
- w. **"Property"** means a Non-Residential Property or a Brownfield;
- x. **"Skilled Job"** means a permanent, full-time position located within the City that requires a university degree, post secondary diploma or certificate, or a commonly recognized form of trade credential, or such combination of part-time positions as are determined by the CAO, in their discretion, to be equivalent to one such permanent full-time position located within the City. Whether or not a position, or combination of positions, qualifies as a Skilled Job shall be determined by the CAO, in their discretion;
- y. **"Taxation"** or **"Tax"** means taxation under Part 10, Division 2 of the MGA, but does not include any provincial education taxes or requisitions; and
- z. **"Tax Incentive"** means a Brownfield Incentive or a Non-Residential Incentive, as the context requires.

2.4. Nothing in this Bylaw relieves a Person from complying with any applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license.

2.5. Where this Bylaw refers to any applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license, it includes such applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license as amended or replaced from time to time. Where this Bylaw refers to an agency, it includes reference to any agency that may be substituted therefor.

2.6. The words "includes" and "including", where used in this Bylaw, are not intended to be exhaustive and in all cases mean "includes without limitation" and "including without limitation", respectively.

2.7. The words "will", "shall", and "must", where used in this Bylaw, are to be read and interpreted as mandatory, and the word "may", where used in this Bylaw, is to be read and interpreted as permissive.

2.8. All references to the CAO's discretion in this Bylaw shall mean the CAO's sole and unfettered discretion. The exercise of the CAO's discretion shall not be subject to appeal or review unless expressly provided for herein.

2.9. Every provision of this Bylaw is independent of all other provisions, and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw will remain valid and enforceable.

2.10. In the event of any conflict or inconsistency between this Bylaw and any City policy or procedure, this Bylaw governs to the extent of the conflict or inconsistency.

3. Criteria

3.1. To be eligible for a Tax Incentive:

-
- a. the Property applied for must be the subject of a Development Permit authorizing a Development on the Property, that is in force and effect at the time of the Application, and remains in force and effect until the Development Permit holder has completed construction of the Approved Development in accordance with the Development Permit;
 - b. in the opinion of the CAO, at the CAO's discretion:
 - (i) the Development authorized by the Development Permit must be consistent with all applicable statutory and non-statutory plans of the City, and must support the purpose and intent of City Council's Strategic Plan and the City's Municipal Development Plan (the "**Approved Development**");
 - (ii) the development schedule for the Approved Development, from the issuance of the Development Permit through completion of the Approved Development in accordance with the Development Permit and (if applicable) occupation and/or operation, must be reasonable (the "**Approved Construction Schedule**");
 - (iii) the Tax Incentive must be consistent with the purposes of a municipality set out in Section 3 of the MGA; and
 - (iv) the Approved Development must be of a permanent nature.
 - c. the Applicant must submit an Application to the CAO that meets all the requirements of this Bylaw;
 - d. all requirements of this Bylaw must be satisfied;
 - e. upon request of the CAO, the Applicant must provide, to the satisfaction of the CAO, at the CAO's discretion, any documentation, information, access or consents, as the CAO may deem necessary or appropriate, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions; and
 - f. any other criteria deemed necessary by the CAO, in the CAO's discretion, to satisfy the purposes and intent of this Bylaw.
- 3.2. In addition to meeting the criteria in Section 3.1, to be eligible for a:
- a. Brownfield Incentive:
 - (i) the Property that is the subject of an Application must be a Brownfield;
 - (ii) the Approved Development must, at the time of Application, be reasonably projected to cause the assessed value of the Property, as set out in the notice of assessment, to increase by at least \$25,000.00 between the Taxation year immediately prior to the commencement of construction and the Tax year immediately after completion of the Approved Development; and
 - (iii) the Approved Development must, at the time of Application, have an estimated capital cost of \$1,000,000.00 or greater.
 - b. Non-Residential Incentive:

- (i) the Property that is the subject of an Application must be a Non-Residential Property;
- (ii) the Approved Development must, at the time of Application, be reasonably projected to cause the assessed value of the Property, as set out in the notice of assessment, to increase by at least \$50,000.00 between the Taxation year immediately prior to the commencement of construction and the Tax year immediately after completion of the Approved Development;
- (iii) the Approved Development must, at the time of Application, have an estimated Capital Cost of \$10,000,000.00 or greater; and
- (iv) the Approved Development must at the time of Application be reasonably projected to create and maintain ten (10) or more full-time Skilled Jobs.

Whether a Property meets the criteria of subsections (a) and (b) shall be determined by the CAO in their discretion.

4. Applications

4.1. An Owner of a Property that is the subject of a Development Permit that is in force and effect, authorizing an Approved Development, may apply to the CAO for a Tax Incentive in relation to that Property. An Application made under this Section must:

- a. be in writing, in a form satisfactory to the CAO, fully completed and duly executed by the Applicant;
- b. be accompanied by the applicable application fee, if any, pursuant to Section 11; and
- c. contain the following information:
 - (i) the Applicant's name, address and telephone number;
 - (ii) if the Applicant is a corporation, confirmation of corporate registration;
 - (iii) the name, address and telephone number of the Person acting as the Applicant's agent, if any;
 - (iv) a copy of the Land Title Certificate for the Property obtained from the Land Titles Office within the previous forty-five (45) days;
 - (v) the Tax Incentive the Applicant is applying for;
 - (vi) adequate evidence that the Criteria are met, as determined by the CAO, in the CAO's discretion, including the projected Capital Cost of the Approved Development and number and nature of Skilled Jobs projected to be created by the Approved Development; and any further information required by the CAO, in the CAO's discretion, to evaluate the Application.

5. Determination of CAO

5.1. If, after reviewing an Application, the CAO determines, in the CAO's discretion, that all the Criteria are met for the Tax Incentive applied for, the CAO may approve a Tax

Incentive in respect of the Property as the CAO deems appropriate in their discretion, in accordance with Schedule "A" or "B", as applicable.

- 5.2. If the CAO approves a Tax Incentive pursuant to Section 5.1, the CAO must issue a certificate which sets out the approved Tax Incentive.
- 5.3. The CAO, in exercising the CAO's discretion in Section 5.1, may consider any factors the CAO considers reasonable, but must consider:
 - a. any outstanding Tax arrears associated with the Property, or any overdue accounts the Applicant may have with the City;
 - b. any development or safety codes compliance issues associated with the Property or any other property owned by the Applicant;
 - c. any outstanding litigation involving the Applicant;
 - d. whether the Applicant, or an entity related to the Applicant, is subject to, or at risk of being subject to, bankruptcy or receivership;
 - e. whether any properties owned by the Applicant, or an entity related to the Owner, are, or are at risk of being, the subject of foreclosure proceedings;
 - f. if the Applicant has received any form of grant or financial assistance from the City or another level of government, any dispute or issue with respect to the Applicant's compliance with the terms and conditions of such grant or financial assistance; and
 - g. whether the Applicant is likely to be able to satisfy the Conditions.
- 5.4. The extent and Taxation years of a Tax Incentive will be determined by the CAO in their discretion in accordance with Schedules "A" or "B", as applicable.
- 5.5. The Applicant bears the onus of proving, to the satisfaction of the CAO, in the CAO's discretion:
 - a. that the Criteria, and all other requirements of this Bylaw, have been satisfied; and
 - b. ongoing compliance with the Criteria, Approved Construction Schedule, and Conditions.
- 5.6. The CAO may, at any time, require the Applicant to provide any documentation, information, access, or consents, as the CAO may deem necessary in the CAO's discretion, to verify any information contained in the Application, score the Approved Development in accordance with the applicable Schedule, or to confirm ongoing compliance with the Criteria and Conditions.
- 5.7. The CAO may, at the CAO's discretion, reject any Application that does not include all documentation, information, access, and consents required by this Bylaw, the application form, or the CAO.
- 5.8. If the CAO refuses to approve a Tax Incentive for a Property, the CAO must send the Applicant a written notice of the refusal, stating the reasons for the refusal and the date by which a request for review by Council must be made, which date must be within sixty (60) days of the date noted on the written notice of refusal.

6. Tax Incentive Certificate and Agreement

6.1. A certificate issued pursuant to Section 5.2 must set out:

- a. the Tax Incentive being approved and the extent of the Tax Incentive;
- b. the Incentive Years to which the Tax Incentive may apply, provided, however, that in no event shall the term of a Tax Incentive exceed five (5) Incentive Years;
- c. the Conditions;
- d. the Criteria; and
- e. any additional information deemed necessary or appropriate by the CAO, in the CAO's discretion.

6.2 The term of a Tax Incentive shall commence in the Tax year following the year in which the Development Permit for the Approved Development was issued, unless otherwise stated in a Tax Incentive Certificate issued pursuant to Section 5.2 of the Bylaw or otherwise expressly authorized in writing by the CAO, at the CAO's discretion.

7. Conditions

7.1. In addition to any Conditions the CAO deems reasonable, at the CAO's discretion, and the Conditions set out in Section 7.2 and without limitation to any other provision of this Bylaw, the following Conditions shall be imposed in respect of every Tax Incentive approved pursuant to Section 5.2:

- a. the Applicant must enter into and comply with a written agreement with the City with respect to the Tax Incentive and applicable Criteria and Conditions on terms and conditions satisfactory to the City, which may include any terms and conditions deemed reasonable by the City, including an acknowledgement of the City's contribution to the Approved Development, and/or a charge on the Property or other property owned by the Applicant;
- b. the Applicant must, at all times, comply with the applicable Criteria, the Approved Construction Schedule, and the Conditions;
- c. the Applicant must, at all times, comply with all applicable legislation, regulations, and bylaws, and obtain and comply with all necessary permits, licenses and approvals with respect to a Property, including but not limited to development and building permits;
- d. the Applicant must provide the following information to the City annually, no later than November 30th in each Incentive Year:
 - (i) a progress report with respect to the Approved Construction Schedule and budget;
 - (ii) any proposed amendments to the Approved Construction Schedule and budget, which may be approved or refused by the CAO, in its discretion;
 - (iii) an update with respect to the number and nature of Skilled Jobs projected to be employed, or actually employed, by the Approved Development, annually; and
 - (iv) any other information requested or required by the CAO, in the CAO's discretion.

- e. without limitation to any other provision of this Bylaw, the City may from time to time conduct such inspections and, upon request of the CAO, the Applicant must provide any documentation, information, access, or consents, as the CAO may deem necessary or appropriate, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions to the satisfaction of the CAO, in the CAO's discretion;
 - f. the Development Permit authorizing the Approved Development on the Property must remain in force and effect until the Development Permit holder has completed construction of the Approved Development in accordance with the Development Permit;
 - g. the Applicant must not have any overdue accounts with the City;
 - h. there must not be a material adverse change with respect to any one or more of the Criteria set out in Section 3.2 of this Bylaw; and
 - i. without limitation to Section 7.2, if a Tax Incentive is cancelled, the CAO may require the Applicant to repay the City the amount of any Tax Incentive received by the Applicant prior to the date of cancellation.
- 7.2. The Tax Incentive is deemed cancelled, effectively immediately, and the Applicant will be liable to repay the City the amount of any Tax Incentive received by the Applicant prior to the date of cancellation, if:
- a. the Applicant goes bankrupt or enters into receivership;
 - b. foreclosure proceedings are commenced with respect to the Property;
 - c. the Application, or any supporting information or documentation provided by the Applicant in connection therewith, was fraudulent or contained inaccurate information or misrepresentations; or
 - d. the Applicant fails to provide the CAO with any documentation, information, access, or consents, required to be provided pursuant to this Bylaw or the agreement referenced entered into pursuant to Section 7.1.a, to the satisfaction of the CAO, at the CAO's discretion.
- 7.3 A change in ownership of the Property will not affect a Tax Incentive unless the Property or the new Owner falls within one or more of the grounds for cancellation under this Bylaw. To maintain eligibility for the Tax Incentive:
- a. the Property, and new Owner, must be in compliance with the requirements of this Bylaw and any applicable Criteria and Conditions with respect to the Tax Incentive; and
 - b. in the event of a written agreement between the Applicant and City with respect to the Tax Incentive, the new Owner must enter into and comply with an agreement with the City to assume the Applicant's obligations, on terms and conditions satisfactory to the City.

8. Cancellation or Reduction of Tax Incentive

8.1. If, at any time after a certificate has been issued pursuant to Section 5.2:

- a. the CAO determines, in the CAO's discretion, that a Condition has been breached, the CAO must cancel the Tax Incentive for the Incentive Years to which that Condition applies; or
- b. the CAO determines, in the CAO's discretion, that the Property did not meet or has ceased to meet any of the Criteria, the CAO must cancel the Tax Incentive for the Incentive Years in which the Criteria were not met.

8.2. The CAO must send the Applicant a written notice of any cancellation pursuant to Section 7.2 or 8.1 herein, stating the reasons for the cancellation and the date by which a written request for review by Council must be received by the CAO, which date must be within sixty (60) days of the date noted on the written notice of refusal.

8.3. Without limitation to the generality of Section 8.1 herein, if, at any time after a certificate has been issued pursuant to Section 5.2, and the CAO in their discretion determines that;

- (i) the Approved Development did not cause the assessed value of the Property, as set out in the notice of assessment, to increase by an amount equal to or greater than the amount set out in Subsection 3.2.a(ii) or b(ii) herein between the Taxation year immediately prior to the commencement of construction of the Approved Development and the Tax year immediately after completion of the Approved Development;
- (ii) the actual Capital Cost of the Approved Development was less than the amount set out in Subsection 3.2.a(iii) or b(iii) herein, or
- (iii) the Approved Development does not employ the number of full-time employees (or equivalent thereof) in Skilled Jobs set out in Subsection 3.2b(iv) herein within the City

the CAO may cancel the Tax Incentive for the Incentive Years in which the Criteria were not met, and the process set out in Section 8.2 shall apply.

8.4. If, at any time after a certificate has been issued pursuant to Section 5.2, the CAO in their sole discretion determines that;

- (i) the Approved Development did not cause the assessed value of the Property, as set out in the notice of assessment, to increase by an amount equal to or greater than the amount projected at the time of Application;
- (ii) the actual Capital Cost of the Approved Development was less than the amount estimated at the time of Application; or
- (iii) the Approved Development does not employ the number of employees in full-time Skilled Jobs (or equivalent thereof) projected at the time of Application

the CAO may, in their discretion, re-score the Application in accordance with Schedule "A" or "B" as applicable and adjust the Incentive Years to which the Tax Incentive applies

and/or amount of the Tax Incentive. Any decision made by the CAO pursuant to this Section 8.4 is final and is not subject to review by Council pursuant to this Bylaw.

9. Review by Council

- 9.1. An Applicant may request a review by Council of the following decisions:
 - a. the refusal of an Application for a Tax Incentive; or
 - b. the cancellation of a Tax Incentive for one or more Incentive Years.
- 9.2. A written request for a review by Council pursuant to Section 9.1 must be received by the CAO within sixty (60) days of the date noted on the written notice to the Applicant of the decision.
- 9.3. Council will conduct reviews at a regularly scheduled or special council meeting, as determined by Council. Council is not required to hear from the Applicant, or any person representing them, at the meeting.
- 9.4. Council may confirm, reverse or vary the CAO's decision with respect to an Application for a Tax Incentive or the cancellation of a Tax Incentive provided, however, that any decision made by Council with respect to the issuance of a Tax Incentive shall be limited to the extent and Taxation years determined in accordance with Schedule "A" or "B" of this Bylaw, as applicable.
- 9.5. Council's decision is final, and not subject to further appeal.
- 9.6. The decisions set out in Section 9.1 are the sole grounds for a review by Council pursuant to this Bylaw. Any other decision or exercise of discretion by the CAO in connection with a Tax Incentive, including the extent of a Tax Incentive or the Incentive Years to which a Tax Incentive applies or the re-scoring of an Application pursuant to Section 8.4 of this Bylaw, is final and is not subject to review by Council pursuant to this Bylaw.

10. Tax Incentive Prohibited

- 10.1. Notwithstanding anything else in this Bylaw:
 - a. a Tax Incentive will not be provided for any Tax year, including the Incentive Years, that is earlier than the Tax year in which a certificate is issued pursuant to Section 5.2;
 - b. if any Property is not eligible for, or prohibited from, receiving a Tax Incentive under any federal or provincial law or regulation or any requirement of any lawful permit, approval, order or license, such Tax Incentive will not be provided in respect of that Property, or, if already provided, will cease to be provided in respect of that Property;
 - c. if a Tax Incentive was approved and received in respect of a Property pursuant to Bylaw No. 4585, that Property shall not be eligible for any Tax Incentive pursuant to this Bylaw.

11. Fees

- 11.1. Council may from time to time, by resolution, establish and charge fees in relation to the administration of Applications.

12. Delegation

12.1. The role of Council in Subsection 364.1(1)(b) of the MGA is delegated to the CAO.

13. Bylaw No. 4585

13.1. Brownfield Tax Incentive Bylaw No. 4585 is repealed.

14. Coming into Force

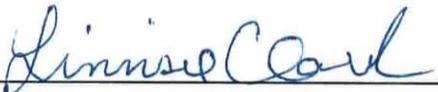
14.1. This Bylaw will come into force at the beginning of the day that it is passed.

READ A FIRST TIME in open Council on June 6, 2022.

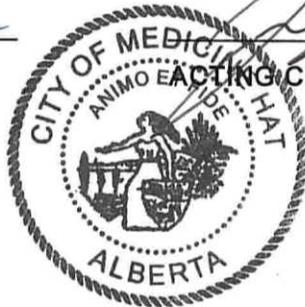
READ A SECOND TIME in open Council on July 4, 2022.

READ A THIRD TIME in open Council on July 4, 2022.

SIGNED AND PASSED on July 5, 2022.



MAYOR: Linnsie Clark



ACTING CITY CLERK: Jessica Robinson

Schedule "A" – Brownfield Properties

1. **Scoring of Application:** An Application for a Tax Incentive for a Brownfield Property will be scored by the CAO on a fifty (50) point scale based on the criteria set out in Subsections 3.2(a)(ii) and (iii) of this Bylaw.
2. **Incentive Years:** Tax Incentives for eligible Brownfield Properties may be granted for a period of three (3) to five (5) Incentive Years.
3. **Extent of Tax Incentive:** The amount of the Tax Incentives for a Brownfield Property in each Incentive Year shall be in the discretion of the CAO, based on the Change in Municipal Taxes, based on the following parameters:

| Incentive Year | Amount of Tax Incentive (% of Change in Municipal Taxes) |
|-----------------------|---|
| 1 | 50-100% |
| 2 | 25-100% |
| 3 | 25-100% |
| 4 (if applicable) | 25-75% (if applicable) |
| 5 (if applicable) | 25-50% (if applicable) |

Schedule "B" – Non-Residential Properties

1. **Scoring of Application:** An Application for a Tax Incentive for a Non-Residential Property will be scored by the CAO on a fifty (50) point scale based on the criteria set out in Subsections 3.2(b)(ii), (iii) and (iv) of this Bylaw.
2. **Incentive Years:** Tax Incentives for eligible Non-Residential Properties may be granted for a period of three (3) to five (5) Incentive Years.
3. **Extent of Tax Incentive:** The amount of the Tax Incentive for a Non-Residential Property in each Incentive Year shall be in the discretion of the CAO, based on the Change in Municipal Taxes, based on the following parameters:

| Incentive Year | Amount of Tax Incentive (% of Change in Municipal Taxes) |
|-------------------|---|
| 1 | 50-100% |
| 2 | 25-100% |
| 3 | 25-100% |
| 4 (if applicable) | 25-75% (if applicable) |
| 5 (if applicable) | 25-50% (if applicable) |



Issue for Discussion

Meeting Date: Tuesday, March 5, 2024

Topic: County Land Sales & Leases

Presented By: Planning & Development Services

Background:

Smoky Lake County Policy No. 61-10: Disposition of County Owned Property requires that a list of County-owned lands be forwarded to Council annually by the Planning and Development Department.

- Since the last time that this list was forwarded to Council, the following County-owned lands have been sold:
 - PT. SE 9-58-15-W4M, containing +/- 20.04 acres - Total Proceeds = \$52,500
 - NE 32-59-14-W4M, containing +/- 160.0 acres – Total Proceeds = \$225,400
 - NE 23-60-13-W4M, containing +/- 136.0 acres – Total Proceeds = \$211,600
 - SW 34-61-13-W4M, containing +/- 128.0 acres – Total Proceeds = \$271,400

NOTE: the proceeds from the land sales through CLHBid.com (#2-4 on the above list) have not yet been received by the County.

- The other County-owned lands that were advertised through public tender did not receive any interest.
- Administration is looking for direction on what to do with the remaining lands that are owned by Smoky Lake County (re-tender for sale? Lease? P3 development proposal with developer?).

Enclosure(s):

- **County-Owned Lands Listing © Attachment 1**

| PROPERTY # | ROLL# | LEGAL DESCRIPTION | SIZE OF PARCEL | ASSESSED VALUE | NOTES |
|---------------|----------|----------------------------------|-----------------------|----------------------|--|
| 1 | 12590230 | NW-2-59-12-4 | 13.57 ACRES | \$ 41,320.00 | NORTH SIDE OF SADDLE LAKE INDIAN RESERVE (RGE RD 122) |
| 2 | 12592941 | NE-29-59-12-4 | 2.02 ACRES | \$ 13,870.00 | SOUTH OF HWY 28 ON RGE RD 124 (TAKEN FOR NUISANCE GROUND) |
| 3 | 13602121 | SW-21-60-13-4 | 1 ACRE | \$ 10,950.00 | RGE RD 134 NORTH OF TWP RD 602 |
| 4 | 13602340 | NE-23-60-13-4 | 136.30 ACRES | \$ 3,710.00 | RGE RD 131 SOUTH OF TWP RD 604 (SALE PENDING) |
| 5 | 13613420 | SW-34-61-13-4 | 127.60 ACRES | \$ 5,270.00 | SOUTH SIDE OF WAYETENAW LAKE NORTH OF TWP RD 615 (SALE PENDING) |
| 6 | 13620810 | SE-8-62-13-4 | 125.10 ACRES | \$ 3,350.00 | SOUTH SIDE OF WHITEFISH LAKE |
| 7 | 13620820 | SW-8-62-13-4 | 153.50 ACRES | \$ 3,930.00 | SOUTH SIDE OF WHITEFISH LAKE |
| 8 | 14593042 | NE-30-59-14-4 | 153.87 ACRES | \$ 164,350.00 | ADJACENT TO IRONHORSE TRAIL EAST OF RGE RD 150 (QUAD CAMPGROUND - LEASED) |
| 9 | 14593240 | NE-32-59-14-4 | 160 ACRES | \$ 4,660.00 | RGE RD 144 & TWP RD 600 (SALE PENDING) |
| 10 | 15580911 | SE-9-58-15-4 | 2 ACRES | \$ 12,220.00 | WEST OF RGE RD 153 & NORTH OF TWP RD 581 (ACCESS ROAD FOR FORMER GRAVEL PIT) |
| 11 | 15580912 | SE-9-58-15-4 | 22.04 ACRES | \$ 780.00 | WEST OF RGE RD 153 & NORTH OF TWP RD 581 (FORMER GRAVEL PIT - SOLD) |
| 12 | 15593521 | SW-35-59-15-4 | 0.5 ACRES | \$ 2,030.00 | EAST OF BELLIS & NORTH OF TWP RD 595A (NO ROAD ACCESS) |
| 13 | 16582740 | NE-27-58-16-4 | 2.5 ACRES | \$ 25,030.00 | ADJACENT TO NORTH SASKATCHEWAN RIVER, EAST OF RGE RD 163 (NO ROAD ACCESS) |
| 14 | 16593341 | PLAN 8120163 LOT 1 | 20.16 ACRES | \$ 58,130.00 | NORTH OF TWP RD 595A & WEST OF RGE RD 163 |
| 15 | 16611220 | SW-12-61-16-4 | 160 ACRES | \$ 6,170.00 | NORTH OF TWP RD 604 & EAST OF RGE RD 155 (NO ROAD ACCESS - LEASED) |
| 16 | 18591021 | PLAN 3329ET | 1 ACRES | \$ 13,140.00 | EAST OF RGE RD 183 & SOUTH OF WARSPITE (LAND TAKEN FOR NUISANCE GROUND?) |
| 17 | 18591037 | PLAN 2562BS RLY 59 | 7.62 ACRES | \$ 146,830.00 | ADJACENT TO IRONHORSE TRAIL IN WARSPITE |
| 18 | 18612510 | SE-25-61-18-4 | 107.35 ACRES | \$ 155,830.00 | ADJACENT TO HANMORE LAKE WEST CAMPGROUND |
| 19 | 18612541 | NE-25-61-18-4 | 32.78 ACRES | \$ 43,970.00 | NORTHWEST SIDE OF HANMORE LAKE |
| 20 | 22010103 | PLAN 1955CL BLOCK 1 LOT 3 | 3,900 SQUARE FEET | \$ 1,890.00 | 5026-49TH STREET SPEDDEN |
| 21 | 22010118 | PLAN 1955CL BLOCK 1 LOT 18 | 6,222 SQUARE FEET | \$ 2,230.00 | 4927 51 AVENUE SPEDDEN |
| 22 | 27150412 | PLAN 1039CL BLOCK 4 LOTS 12-14 | 13,637 SQUARE FEET | \$ 1,710.00 | BELLIS NORTH OF PLAYGROUND |
| 23 | 27150415 | PLAN 1039CL BLOCK 4 LOTS 15 & 16 | 12,803 SQUARE FEET | \$ 1,120.00 | BELLIS NORTH OF PLAYGROUND |
| 24 | 40310109 | PLAN 716CL BLOCK 1 LOT 9 | 3,900 SQUARE FEET | \$ 8,680.00 | 5004 50 ST WARSPITE |
| 25 | 40310201 | PLAN 716CL BLOCK 2 LOT 1 | 3,900 SQUARE FEET | \$ 8,680.00 | 5035 50 ST WARSPITE |
| 26 | 40341501 | PLAN 3474MC; OT | 6.65 ACRES | \$ 57,920.00 | WARSPITE |
| 27 | 40451210 | PLAN 0425044, BLOCK H, LOT 10A | 12,800 SQUARE FEET | \$ 12,030.00 | 5104 49 AVE WARSPITE (NO PHYSICAL ROAD ACCESS - UNDEVELOPED ROAD PLAN) |
| 28 | 40451211 | PLAN 0425044, BLOCK H, LOT 11A | 10,000 SQUARE FEET | \$ 11,240.00 | 5108 49 AVE WARSPITE (NO PHYSICAL ROAD ACCESS - UNDEVELOPED ROAD PLAN) |
| TOTALS | | | 1,230.45 ACRES | \$ 821,040.00 | |

NOTES: ALL MUNICIPAL RESERVE/ENVIRONMENTAL RESERVE/PUBLIC UTILITY LOT PARCELS HAVE BEEN REMOVED FROM THIS LIST
ALL PARCELS THAT HAVE MUNICIPAL INFRASTRUCTURE/UTILITIES/RECREATION FACILITIES LOCATED ON THEM HAVE BEEN REMOVED FROM THIS LIST
ALL COUNTY-OWNED GRAVEL PITS HAVE BEEN REMOVED FROM THIS LIST
ALL PARCELS THAT ARE CLOSED PORTIONS OF ROAD PLANS HAVE BEEN REMOVED FROM THIS LIST
THE VICTORIA DISTRICT NATIONAL HISTORIC SITE COMMEROATIVE SITE/VICTORIA CEMETERY HAVE BEEN REMOVED FROM THIS LIST



Issue for Discussion

Meeting Date: Tuesday, March 5, 2024

Topic: Land Use Concepts to Encourage & Attract Development & Investment

Presented By: Planning & Development Services

Background:

Priority #2 of Smoky Lake County's Strategic Plan is to take a proactive approach to land development within the region.

- Part of this process includes a review of the County's existing planning documents (Land Use Bylaw, Municipal Development Plan, Area Structure Plans, etc.) to ensure that they reflect current market preferences for development.
- Administration has conducted a review of the Land Use Bylaw and the Municipal Development Plan and recommends that certain use categories (e.g. Manufactured and Modular Homes; Secondary Suites; Garage Suites, Guesthouses; etc.) be moved from "Discretionary" to "Permitted" Use under the County's Land Use Bylaw in order to provide greater certainty to prospective developers, and to allow for a more streamlined application and approval process.
- Further efforts will be required to ensure that the County is taking a proactive approach to land development, including a market evaluation and lobbying efforts. The County is currently drafting a Rural Investment Attraction and Retention Strategy which will inform this process.
- Administration is looking for further direction with respect to specific initiatives that will assist the County's goal of being proactive in attracting investment and development to the Region.

Enclosure(s):

- **County Strategic Plan © Attachment 1**



SMOKY LAKE COUNTY

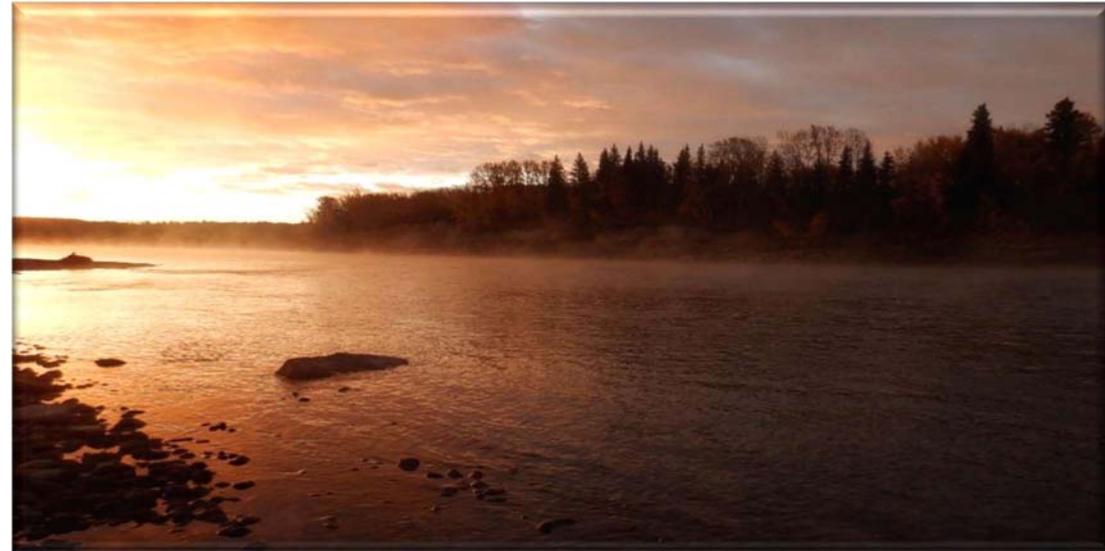
STRATEGIC PLAN 2023-2025

(Revision #1, approved on April 27, 2023, Council Motion #565-23)

BACKGROUND

A municipal Council is responsible for identifying and defining strategic direction for the municipality to ensure that it fulfills its role as outlined in the *Municipal Government Act (MGA)*. A strategic plan fulfills this role as it clearly describes or affirms the values of the Council and Community. The strategic plan also:

- 1) defines the vision of the Council as to what it wants to achieve over the next few years, and,
- 2) establishes strategic priorities (between 3 to 5) to guide the organization towards achievement of the vision.



Sunrise on the NSR, Ceyana Canoe Club, 2021

The strategic plan forms the basis of the financial plan as it sets out what the municipality wants to do in the short-term (1 to 3 years) and longer terms (5-10 years). The financial plan determines the anticipated costs to accomplish the priorities of the strategic plan and consequently the extent to which a priority can reasonably be accomplished. The two plans are inseparably intertwined and for this reason, the strategic plan always precedes and is relied upon in the preparation of the budget priorities because the *MGA* requires municipalities to prepare mandatory three-year operating and five-year capital plans.

In reviewing our Values and Vision, Smoky Lake County strives to go beyond strategic plans of the past and instead create a plan with goals that are more tangible.

Smoky Lake County engaged 13 Ways to conduct a 2-day strategic session with the Council and Administrative staff to formulate the basis of the County's strategic plan. The outcome of this session provided the County with a document which provided the Council with a summary of its Values and Vision, which forms the basis for establishing the Council's priorities.

Smoky Lake County Council then conducted a separate workshop to review their Values, Vision and Levels of Service to establish its Priorities as the Council's

VALUES

Smoky Lake County Council defined their values as:

1. **HEALTHCARE** – Council values the continuing access to the George McDougall and Vilna Health Centres by all residents in our region and the increasing of services for more advanced healthcare services.
2. **EMERGENCY SERVICES** – Council values a safe community where all County residents have access to locally sourced full-service police, fire and EMS services.
3. **EDUCATION** – Council values the prospect to allow residents to access dual credit opportunities / advanced education programs provided by colleges and also values the equality of education opportunity for County residents.
4. **CULTURAL DIVERSITY** – Council values the need to continue to accommodate, attain, build and grow the perception of being an open and culturally diverse community.
5. **RECREATION** – Council values the existing recreational opportunities and facilities for all our residents and seeks to explore enhancements to these facilities.
6. **HOUSING DIVERSITY** – Council values and recognizes the needs of our residents for diversified housing opportunities to allow our community to grow.

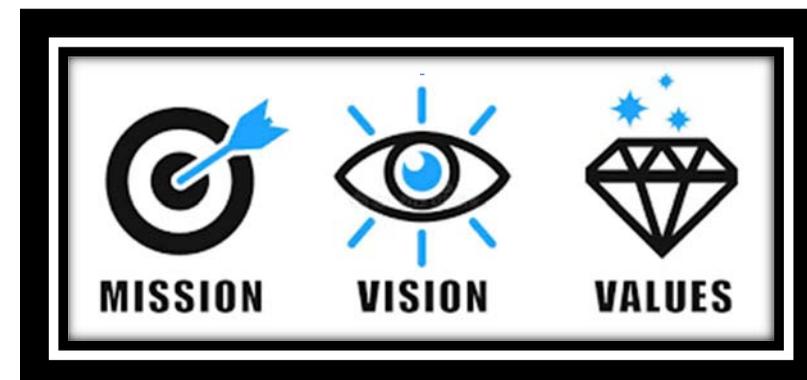


Looking east on the North Sask. River, at 'the Elbow'

VISION

Smoky Lake County Council defined their vision as:

1. **Development along Highways** – Council visualizes new highway commercial growth and business development along key corridor highways in the region, where the County would proactively undertake processes to bring those properties to a “shovel-ready” status specific to land use, zoning, and other planning functions.
2. **Creating policies/atmosphere to create pro-active growth and development:**
 - a. **Population growth** – Council visualizes positive population growth by bringing key services back into the region.
 - b. **Fully utilized Hospitals and Courthouse** – Council visualizes a robust regional healthcare and fully utilized hospitals, health centres, and the courthouse in our region, supporting local needs and overflow capacity from larger metropolitan areas.
 - c. **Housing Diversity** – Council visualizes diverse housing opportunities designed to accommodate the needs of the region through innovative programming such as partnerships, incentives, and/or external grants.
 - d. **Proactive/Partnering Development Strategies** – The Council visualizes that the County would proactively undertake the processes and partnerships to stimulate and promote residential and commercial growth in the region, including “shovel-ready” principles pertaining to land use, zoning, servicing, and other land development functions.
 - e. **Agriculture** – Council recognizes the benefit and value of the County’s agriculture sector, and visualizes its enhancement and strengthening by supporting the expansion of veterinary services, promoting new value-added agri-business culture, and effectively promoting the region.
 - f. **Environment** – Council recognizes the benefit, value, and services delivered by our natural landscape, and visualizes its protection through land use planning, technical studies, collaborative partnerships, and leveraging tools under the MGA, etc.



PRIORITIES



1. Grow Employment Opportunities - Council is committed to lobby for the re-instatement of healthcare services in the region, the re-opening of the courthouse, and supporting growth in all industries, including agricultural business and producers to stimulate population growth in the region.

To attain this priority, Council recognizes the following tasks will be required to be undertaken:

- Lobby efforts to the Provincial and/or Federal Governments – The Council will utilize their lobby efforts, along with other local and regional municipal partners, to jointly advocate to the various levels of government. This may include the retaining of registered professional lobbyist firm(s) as deemed necessary. This may require the adoption of an advocacy plan by the Council to assist in this role.
- Collaboration with Municipalities and Healthcare Providers – The County will need to form collaborative relationships with municipalities within and surrounding our boundaries, as well as explore relationships and/or partnerships within the Provincial Government.
- Examine recreation opportunities and new facilities – The County will review the Smoky Lake Regional Recreation Master Plan, dated March 2013, in the context of 2023 and develop a program for the public to provide input respecting facility improvements and desired programs.
- Examine Incentive Initiatives – The County will examine the possibility of introducing incentives and/or partnership opportunities to foster the growth of business and industry development in the region.

2. Proactivity in Development – Council is committed to the development of policy and programming to foster a proactive approach to land development within our region.

- Sell land to raise revenues for development initiatives – The County will review potential opportunities for highest and best use of Municipal property currently vacant and dispose of the lands at fair market value. Some land may be sold on condition to assist in the undertaking development within a specified timeframe.
- Review existing policy framework – The County will review its existing policy statements across all departments to ensure that they remain relevant and effective.
- Market Evaluation – The County will undertake an evaluation of market conditions to determine what conditions, economic constraints, impediments, catalysts, and stimulus may be beneficial in the proactive promotion of land development in the region.
- Lobby efforts to the Provincial and/or Federal Governments – The Council will utilize their lobby efforts, along with other local and regional municipal partners, to jointly advocate to the various levels of government. This may include the retaining of registered professional lobbyist firm(s) as deemed necessary. This may require the adoption of an advocacy plan by the Council to assist in this role



- Proactive Preliminary Planning – The Council will undertake a review of the existing Land Use Bylaw (LUB) and Municipal Development Plan (MDP) which are both nearly a decade old, and replace or update them with modern language, uses, and provisions that balance economic development with the municipalities' role as a regulator and trustee of the environment and public good. This may also include review/update of older existing, or adoption of new, Area Structure Plans (ASPs) and other tools under the MGA.
- Effective Geographic Information Systems (GIS) - Smoky Lake County's GIS promotes and supports the County Strategic Plan with the use of technology to enable an efficient, effective business process and support decision makers at all levels with access to the most accurate information.
- Housing Diversity – The County will undertake a marketing analysis to determine the needs of the region. The Council will also consider options to promote the construction of diverse housing through the use of specific policy frameworks, investment, partnership, and possible subsidization to achieve this goal.
- Agriculture – The Council will seek opportunities to enhance the agricultural culture of the region through new and innovative partnerships that prioritize landowner needs, sustainable local foods.
- Environment – The Council will pursue necessary advocacy, technical studies, and policy and bylaw amendments to appropriately steward our environmental landscape.

4. Emergency Services – Council is committed to ensure that all County residents have access to full-service Police, Fire and EMS services.

- Lobby efforts to the Provincial and/or Federal Governments – The Council will utilize their lobby efforts, along with other local and regional municipal partners, to jointly advocate to the various levels of government. This may include the retaining of registered professional lobbyist firm(s) as deemed necessary. This may require the adoption of an advocacy plan by the Council to assist in this role.
- Explore the possibility of Partnership/Investment Opportunities – The County will explore opportunities for possible partnerships and/or investment to attain full-service emergency services.



3. Education – Council is committed to ensuring that educational opportunities for County residents continue to grow.

- Create and enhance Partnerships – The County will continue to forge partnerships with primary and post-secondary education providers (Portage College, Lakeland College, Aspen View Schools, Lakeland Catholic) to provide continuing programming required by residents of the County.
- Lobby efforts to the Provincial and/or Federal Governments – The Council will utilize their lobby efforts, along with other local and regional municipal partners, to jointly advocate to the various levels of government. This may include the retaining of registered professional lobbyist firm(s) as deemed necessary. This may require the adoption of an advocacy plan by the Council to assist in this role.
- Explore the possibility of Partnership/Investment Opportunities – The County will explore opportunities for possible partnerships and/or investment to attain goals such as additional dual credit education programs.



Hillside Acres in Fall



5. **Cultural Diversity** – *Council is committed to ensuring that the County is recognized as being a Culturally Diverse Community.*
- **Apply to Provincial Government to become a Designated Community** – Council is committed to researching and successfully applying to the Province to become a Rural Renewal Stream Designated Community.
 - **Create Policy Statements** – The Council is committed to creating policy statements ratifying the County's commitment to be viewed by peers as a Culturally Diverse Community and welcoming people from all cultural backgrounds.

Who We Were

Our name 'Smoky Lake' comes from smoky vapor that rises from the shallow lake itself, which was noted by the original inhabitants of this area - the Indigenous Peoples' whose footsteps have marked these beautiful lands since time immemorial. Over the last 200 years, explorers and traders were replaced by farmers and entrepreneurs, Eastern Europeans, and others from around the world, as our region grew in population and prosperity.

Who We Are

We have become a services-oriented hub by providing important amenities to our residents while also growing business industrial and agricultural opportunities, tourism, and recreation services. We also serve as a culturally diverse hub that attracts people from around the world for the quality of community and a family-focused life that we offer. This has been accomplished through a tradition of active collaboration with our neighbors.



Credit: Hank Holowaychuk

WHO WE ARE



Waskatenau Creek

Who We Are Becoming

With further partnerships and collaboration, we will be able to offer a re-instated full-service healthcare, emergency services and housing diversity with great amenities all within a short distance, including recreation facilities, walking trails and natural amenities that appeal to all ages.

We have achieved this through our forward thinking and in being proactively involved in the development process to create investment and business opportunities in the County. In response to our growing population, we will present a skilled workforce that will appeal to businesses and industries that create jobs and employment. We are focused on growing local ownership and entrepreneurship in our own community. We are a thriving community with a lot of value-added developments that support our appreciation of our beautiful environment, with year-round events that celebrate our four seasons and take advantage of our natural environments. Our businesses are self-sustaining because of a strong and growing population.

LEVEL OF SERVICE



The Council reviewed the extent and costs of the services the County provides to our residents. While faced with the unpredictable cost of goods and services and inflation pressures, the County has been resolute to continue to provide our excellent levels of services.

In moving forward, the County will strive to minimal taxation increases while continuing to provide the same high-quality levels of service to our residents.



