

**RIMBEY BUSINESS  
COMMUNITY**

PRESENTATION  
TO THE

**TOWN OF RIMBEY  
COUNCIL**

REGARDING

**PROPERTY TAX  
INCENTIVES**

APRIL 7, 2011

***REMAINING ...  
"OPEN FOR BUSINESS"***

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(Formerly known as TIlma)

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## **SECTION ONE**

### **INTRODUCTION**

It is with sincere appreciation that we begin our presentation by thanking Mayor Sheldon Ibbotson and the Town of Rimbey Council. With Council granting the business community an extension of time to property owners and developers affected by the recent repealing of Bylaw 827/08, the business community in turn has become aware of many of the issues surrounding Rimbey Council's decision to eliminate the Property Tax Incentives for New Commercial and Industrial Development.

The recent request at the Town of Rimbey Council meeting on March 23, 2011 by Steffen Olsen, a representative of the business community that is affected by this Bylaw elimination, enabled an opportunity for the business community to voice their concerns about the bylaw repeal of the Rimbey Tax Incentive Programs. Thank you again for accepting that request and challenging the business community to respond in a proactive way.

Since then we feel we have placed a solid foot forward on the business community's behalf, and it has been the affected businesses' hope that this presentation to Town Council will open the lines of communication between ourselves and the Town of Rimbey, thus offering a positive approach to improving the business environment in Rimbey in all endeavours.

Therefore; firstly, we wish to share our research findings with the Town of Rimbey, as well as offer ideas and suggestions for the immediate future as to how we can work together with positive, open minds to come up with viable and acceptable solutions for every individual party concerned. We need to encourage and support business growth and development within Rimbey to build a strong, diversified economy and increase the vitality of our community. We feel this opportunity is a good time to express our concerns, our hopes, and our desires as a business community in order to repair and work towards obtaining positive results for the future.

Secondly, the purposes of the property owners who are affected by the recent action of Rimbey Town Council, in rescinding Bylaw 827/08 in particular, are clear. With a united and encouraging voice we are approaching the Town of Rimbey Town Council for their reconsideration of this bylaw repeal in order to find an equitable solution that will be of benefit to business owners, developers, Town Council, and the community as a whole.

**Section Two**  
**TAX INCENTIVE PROGRAMS**  
**IN PLACE IN OTHER COMMUNITIES**



**SECTION TWO**  
**TAX INCENTIVE PROGRAMS**  
**IN PLACE IN OTHER ALBERTA COMMUNITIES**

The first challenge forthcoming from Rimbey Town Council, in the matter of Tax Incentive Programs, was in requesting the affected Rimbey business community to research legal municipal tax incentives currently in place in other Alberta communities.

The Rimbey business community responded with confidence to this challenge extended by Council, and soon discovered numerous Alberta municipalities that currently have various types of Tax Incentive Programs in place within their communities. And what did become clearly evident in a short amount of time was that almost every Alberta community encourages economic growth and development in residential, commercial, and industrial areas in some form.

Considering the excellent findings in our exploration of other viable tax initiatives in place in other communities, it was perhaps considered redundant to include all the communities that offer some form of tax incentive for businesses. Therefore, we have enclosed four (4) Tax Incentive Programs in effect in other Alberta communities for the purposes of this presentation.

Please find attached the program details for the Alberta communities of:

- 1) Bruderheim "Tax Free For Three" Policy
- 2) Mundare "Commercial Tax Incentive" Policy
- 3) Sexsmith "The Sexsmith Advantage" Policy
- 4) St. Paul "Property Tax Incentive" Bylaw

We have attached the relevant information to this section with respect to these Alberta communities, in the form of their municipal bylaws, policies, or plans.

We would be pleased to provide information on all the additional communities in which we found to have Tax Incentive Programs in place. We strongly encourage the Town of Rimbey to further validate our discoveries on their own accord.

**Title:** TAX FREE FOR THREE**Date Approved:** August 19, 2009**Date Last Reviewed:** August 19, 2009**Date Next Review:** September, 2010**Resolution Number:** 86/2009**Administrative Responsibility:** Chief Administrative Officer

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**POLICY STATEMENT:**

"Tax Free for Three" will provide an opportunity to build new houses, commercial businesses, and industrial facilities without having to make Municipal Property Tax payments for the first three years.

**GUIDELINES:****RESIDENTIAL****New Construction**

- in all cases the land on which the residence is situated will be assessed for taxation
- the tax holiday will be calculated from January 1<sup>st</sup> following the start of construction ( All homes on which construction was started during 2009 will be assessed effective January 2013)
- if an existing home is demolished to accommodate the construction of a new residence, the taxes for the period of the year following the date of removal will be abated for the then current year and the above noted tax holiday shall apply.

**Additions**

- additions qualify if the increase in assessment is equal to at least 50% of the original assessment
- the tax holiday will be calculated from January 1<sup>st</sup> following the start of construction. (All homes on which construction was started during 2009 will be assessed effective January 2013)

**BUSINESS****New Construction**

- in all cases the land on which the business is situated will be assessed for taxation
- the tax holiday will be calculated from January 1<sup>st</sup> following the start of construction. (All buildings on which construction was started during 2009 will be assessed effective January 2013)
- if an existing building is demolished to accommodate the construction of a new building, the taxes for the period of the year following the date of removal will be abated for the then current year and the above noted tax holiday shall apply.

**Additions**

- additions qualify if the increase in assessment is equal to at least 50% of the original assessment.
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## Economic Development

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### *Our Mission*

To improve the Town's ability to attract desirable investment from businesses and visitors, in order to create a better quality of life for our residents.

The Town of Bruderheim is committed to remaining competitive with other municipalities within Alberta by retaining and attracting industrial and commercial investments. Economic development is a vital component to enhancing the community's quality of life.

### Our goals and objectives for economic development include:

- Promote and enhance the reputation of Bruderheim as a place to do business
- Proactive investment retention activities
- Engage and facilitate business attraction programs that target strategic sectors
- Support tourism promotion and investment
- Support small business and entrepreneurship development
- Compete effectively for good jobs and increased employment opportunities to improve Bruderheim's live/work balance
- Improve the Town's non-residential tax assessment base
- Support appropriate and planned growth strategies
- Generate more business and wealth
- Create a diverse and sustainable economic base



**Tax Free for Three** is one example of the Town's dedication to economic development. The program is a tax incentive policy that will give tax breaks to new businesses, industry and residents investing in Bruderheim for their first three years in town.

**For all inquiries, please contact:**

**Elaine Milliken**

Legislative Services Director

Phone: 780-796-3731

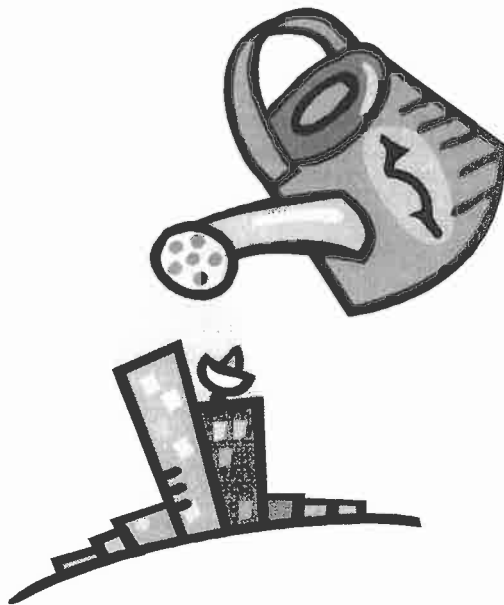
Email: [milliken@strathcona.ab.ca](mailto:milliken@strathcona.ab.ca)



# TOWN OF BRUDERHEIM

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## THE FUTURE OF BRUDERHEIM



Information on  
how the Town of  
Bruderheim is  
responding to the  
changing  
economy

### ***What issues are we facing now?***

Like many municipalities in Alberta right now, Bruderheim has new challenges in the face of a changing economy. Things like aging infrastructure, aging equipment, increased costs, and less funding from the Province are all issues we need to overcome.

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### ***How can we overcome these challenges?***

What Bruderheim needs now more than ever is to bring in new businesses and residents. If Bruderheim grows, especially with new businesses or industry, Bruderheim's tax base increases. A larger tax base lessens the burden on existing tax payers by spreading the tax needs among a larger group and allowing the tax rates to remain low. Plus, it also brings in a bit more revenue to fund Town projects and maintenance work.

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### ***So what's stopping us?***

Over the last decade, development in our region has been growing on its own quite well. That is changing and developers are reluctant to invest in new ventures while our economy is slow. This means we need to come up with new and inventive ways to attract development and market ourselves as a great option for new businesses and industry. We are not the only municipality trying to attract growth so we also need to stay competitive with our neighbours.

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## ***How can we do it?***

Council's vision for a better Bruderheim has lead administration to research a number of options.

1. Launch a fresh new website with better information for existing residents and potential developers. Ideally our new and improved website will be up and running by the fall of 2009.
2. Provide better services to our existing residents. Snow removal, arena service, additional recreational opportunities, weed control, bylaw services, and many more every day services can be improved to really benefit our residents.
3. Build stronger relationships with business and industry. This means working closely with our existing businesses and recruiting new business opportunities for our Town.
4. Focus on improving our existing Town facilities and infrastructure. Developing a plan of local improvements spread out over time will drastically improve the quality of our Town parks, roads, and recreational facilities.
5. Launch the "Tax Free for Three" program. This will give tax incentives to lure business, industry, and new residents to our Town.

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## ***What is "Tax Free for Three"?***

This type of tax program has been employed by many municipalities with very successful results. Basically, new businesses, industry, and residential developments will get a tax break for their first three years in the Town. This is a huge sell for

developers and will bring us the much needed diversity in our tax base. It sets us apart from other municipalities who are trying to lure the same developers. 97% of Bruderheim's tax base is residential. This means that home owners are the biggest contributors to our operating budget. By creating more diversity in Bruderheim, the tax load on the average homeowner will lighten, with the new businesses making up the difference. It will also provide local services and amenities to residents that they currently have to find elsewhere.

These developments will significantly boost Bruderheim's economy. It is important to realize that once the developments are here, they will become part of our economy for a long time to come. Step back and look at the big picture; three years of tax breaks pales in comparison to the long term benefits these developments will bring to our Town, our tax base, and the over all quality of life for all of Bruderheim's residents.

The Town welcomes your questions and feedback regarding these initiatives. If you have any questions on these new strategies, or simply an additional suggestion on making our Town a better place, please contact Bruderheim's CAO, Tim Duhamel, 780-796-3731 or email him at [duhamel@strathcona.ab.ca](mailto:duhamel@strathcona.ab.ca)

### **TOWN OF BRUDERHEIM**

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## Doing Business

Home > Doing Business

Bruderheim successfully merges the friendly atmosphere of a small town with the vibrance of a modern and growing commercial and industrial centre. Whether you are already doing business in Bruderheim, or are considering moving or starting a business here, we are dedicated to helping your business reach your goals for success.

The Town of Bruderheim's Planning and Development Department can assist you with obtaining the appropriate licenses, registrations and building permits required for your business activities. We can also provide information on any Bylaws and regulations that may impact your business. Get in touch with us - we'll help ensure a perfect fit!



## Bruderheim's Advantage

The Town of Bruderheim is poised for growth as the Edmonton region's next bedroom community. It lies in the centre of Alberta's *Industrial Heartland* - one of the Province's most economically productive regions - and is just minutes from many industry-related job opportunities.

The Town's industrial, commercial and residential land zoning serves the potential homeowner, as well as creates exciting opportunities for light industrial and commercial businesses looking to compliment the industrial heartland. Serviced lots are selling at 1/3 of the cost of similar lots in the Fort Saskatchewan and Sherwood Park areas. It is a good time to invest in Bruderheim! In addition, new developments qualify for the *Tax Free for Three* program, which offers a tax holiday for three years from municipal taxes.

Bruderheim also has ample industry and commercial business park opportunities, as it is adjacent on three sides to the *Industrial Heartland* and is a close commute to Fort McMurray from the Capital region. In fact, it is the closest bedroom community to the *Industrial Heartland* between the Edmonton and Fort McMurray regions.

The potential in Bruderheim is endless, and current planning work by the Bruderheim Council and Administration is positioning the Town to take advantage of those opportunities.

### Bruderheim is:

- Great services
- Small town feel
- Minutes away from hundreds of industrial jobs
- In an area where 20 to 40 billion in investment is planned in the next 15 years
- 15 minute commute to Fort Saskatchewan and a 30 minute commute to Edmonton
- Serviced lots available at a great value, resulting in a good investment

## The Top Five Reasons to Invest in Bruderheim

One.

**Location, Location, Location!** - Bruderheim is ripe for growth - it is located in Alberta's growing *Industrial Heartland*, with close proximity to larger urban centres such as Fort Saskatchewan and Edmonton. The Town is a link along one of the Province's major transportation networks from Central Alberta to the North, and provides easy access to road, rail and air transport.

Two.

**Tax incentives** - Our *Tax Free for Three* program offers new developments a three year tax break upon start up!

**Employees a-plenty** - Our region is blessed with a highly skilled and educated workforce.

**Community attraction** - Bruderheim is a desirable satellite community with excellent recreation facilities, schools, and strong infrastructure.



## **TOWN OF MUNDARE**

**Policy: Commercial Tax Incentive Policy**

**No. 12-03**

**Date adopted/revised:** October 7, 2008

**Resolution #** 08/179

### **Statement**

To encourage development of commercial or industrial business by providing a short term property tax exemption.

### **Application**

1. An application for the tax exemption must be made in writing.
2. Any application will be referred to Council for final approval.
3. All applications received must comply with any land use regulation and receive approval from the development officer.
4. Any application must be received within one year of obtaining a development permit.
5. The applicant may request when the exemption period is to start subject to approval by Council.

### **Exemptions**

6. Exemption only applies to the municipal taxes.
7. Exemptions must be approved by council every year.
8. An approved tax exemption is tied to the property/tax roll not the owner/developer.
9. Exemptions do not apply to vacant land.
10. The exemption only applies to new construction. Repairs or maintenance do not qualify.
11. For an existing business, new construction must increase the assessment by \$100,000. The exemption will only apply to the taxes that are related to the new construction.

12. In the 2<sup>nd</sup> and 3<sup>rd</sup> year of an approved tax exemption, the percentage of exemption applied for that year is applied against the total tax bill for the development. i.e. any taxes applied as a result of completion of the development will not qualify for the 1<sup>st</sup> year exemption rate.
13. Council shall determine what development will be considered a new development.
14. Council shall determine when the exemption period will start.
15. The tax exemption rates are as follows:

-1<sup>st</sup> year      75%

-2<sup>nd</sup> year      50%

-3<sup>rd</sup> year      25%

**The Town of Mundare is offering a Fabulous Business Opportunity.  
Main Street property IS SELLING for \$1.00.  
The building must begin in 2 years and must be completed in 1 year.  
For information on the Tax incentive contact Colin (780) 764-3929**

### Main Street Architectural Controls

#### **DOWNTOWN COMMERCIAL DISTRICT - C1**

The general purpose of this District is to allow commercial development appropriate for the downtown business district of the municipality, involving fairly high density development. The regulations do not allow uses which are obnoxious or involve excessive

The general purpose of this District is to allow commercial development appropriate for the downtown business district of the municipality, involving fairly high density development. The regulations do not allow uses which are obnoxious or involve excessive outside storage.

#### **Permitted Uses**

Eating establishments  
Office uses  
Personal service shops  
Public parks  
Retail stores  
Manufacture or treatment of products essential to the retail business conducted on the premises provided that the floor space area used is not greater than 400sq.m (4306Sq.ft.), and such activity does not involve the use of hazardous chemicals or the killing of animals for meat. Suitable manufacturing uses include: a bakery, the manufacture of candy, confectionary, ice cream or jam  
Buildings and uses accessory to permitted uses

#### **Discretionary Uses**

Alcohol retail sales  
Amusement establishments  
Bowling alleys  
Child care facilities  
Commercial schools  
Drinking establishments  
Entertainment establishments  
Gas Bars  
Hotels  
Institutional uses  
Medical clinics  
Motels  
Parking lots  
Public utilities  
Service stations  
Shopping centre  
Theatres  
Vehicle and equipment sales/rental  
Vehicle and equipment repair shops  
Veterinary services  
Dwelling units in building used for any of the above mentioned permitted discretionary uses  
Accessory dwelling units, whether or not they are located within a building used for any of the above mentioned permitted or discretionary uses  
Other uses which, in the opinion of the Development Authority, are similar to the above mentioned permitted and discretionary uses

Buildings and uses accessory to discretionary uses

**Upcoming Events (5)**

April 16, 2011 Stars Night Out (3 weeks)

June 04, 2011 Mundare Community Garage Sale (2 months)

June 26, 2011 Saints Peter & Paul Pilgrimage (3 months)

August 19, 2011 Mundare AGRI-DAZE (5 months)

December 03, 2011 Community Christmas Extravaganza (8 months)

[+ MORE](#)

**Latest Photos (10)**



# Sexsmith

http://www.sexsmith.ca

## Taxation

	<u>Residential/Farmland</u>	<u>Non-Residential</u>
<b>2009</b>		
Municipal Tax Rate	8.2972	18.5862
Education - Alberta School Foundation Fund Tax Rate	2.0244	2.1860
Seniors Lodge Accommodation Tax Rate	0.75%.0342	0.0342

The Town offers a tax incentive package for developers of residential and commercial/industrial properties.

**NO BUSINESS TAX** - for new commercial tax assessment and residential developers.

Upon request, Town Council will give:

- **75% reduction on municipal taxation only - 1st year of operation**
- **50% reduction on municipal taxation only - 2nd year of operation**
- **25% reduction on municipal taxation only - 3rd year of operation**

**Complete taxation beginning with 4th year of operation.**

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# Welcome to Sexsmith



Picturesque 1920's + 1930's downtown core -  
-Sexsmith!

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### The Sexsmith Advantage Tax Incentive Program

For new commercial tax assessment and residential developers, upon request, Town Council will give

- 75% reduction on municipal taxation only - 1st year of operation
- 50% reduction on municipal taxation only - 2nd year of operation
- 25% reduction on municipal taxation only - 3rd year of operation
- Complete taxation beginning with 4th year of operation



## Welcome to, Sexsmith



A vibrant community in which to live and raise families!

 
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### LAND FOR DEVELOPING

Our main industry has been grain elevators, grass and seed cleaning plants, heavy construction companies, a bulk fuel station, as well as the usual businesses of food stores, bakery, meat market, hardware, construction companies, hotel, restaurants, and beauty salons. The City of Grande Prairie, 22 kilometers away, is home to any other business desired.

Sexsmith is experiencing steady residential growth and \$280,000 will provide you with a very nice home. We have four residential subdivisions: Willow Estates, Rycroft Ridge, Forest Grove, and Painted Sky. All subdivision have several residential lots for sale in each.

Painted Sky Subdivision also has some Commercial Light and Multi Family Residential lots for sale.

Rental residential is always at a premium here in Sexsmith, as many people prefer to live here as opposed to living in Grande Prairie. However, several four-plexes have recently been built and the Town had issued 10 new single family dwelling building permits by December, 2009.

The community boasts of many organizations and lots of involvement for people of all ages.

In 2006, Sexsmith joined Aquatera, ensuring a good supply of water for any future needs.

The twinning of the highway between Sexsmith and Grande Prairie has been finished and enhances our economy. This highway project allows easy access to Grande Prairie within fifteen minutes.

Sexsmith has two doctors and the new medical clinic is now open. The hospital, Queen Elizabeth II, in nearby Grande Prairie, is a very modern, first class facility and within easy commuting distance, as quickly as traveling to a hospital within a large city.

Council also offers very attractive tax incentives to new, non-residential businesses within the Town.

### In Regards to Building in Sexsmith

Building permits are \$6.25 per thousand dollars of planned construction costs or the construction value, whichever is the greatest, a minimum of \$200, plus a provincial fee (4% of building Permit amount; min. \$4.50) and \$8,976 off-site levy for single family dwellings.

Commercial fees are \$6.25 per \$1000 of value up to \$1,000,000 and then \$3.12 per \$1000 for additional value, plus provincial fee. Off-site levies and hook-up fees can be obtained from the Town and Aquatera.

Prior to obtaining a business license, a development permit may be required.

The Town of Sexsmith is interested in helping assist in any way to help promote new business within the Town. If you have any questions, please contact:

Carolyn Gaunt,  
Town Administrator  
Box 420  
Sexsmith, AB T0H 3C0  
phone: (780) 568-3681  
fax: (780) 568-2200  
email: [cagaunt@sexsmith.ca](mailto:cagaunt@sexsmith.ca)



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## Municipal Development Plan

### Sexsmith Alberta

#### INTRODUCTION

#### GENERAL OVERVIEW

The Town of Sexsmith is located approximately 16kms (10 miles) north of Grande Prairie on Highway 2. The Town is primarily an agricultural service centre, serving a relatively prosperous farming area. The Town serves a dormitory role to Grande Prairie, as many residents commute to the city for work.

The Sexsmith area, having fertile black soil was among the first districts in the Peace Country to be completely settled. The area was first surveyed for homesteads in 1907, and the town site itself was surveyed in 1915. With the arrival of Edmonton, Dunvegan, and British Columbia railway in 1916 came prosperity, as the agricultural community now had easier access to markets. By the time village status was achieved in 1929, the population had grown to approximately 250.

The first grain elevators appeared in 1917, and by 1949 were so productive that the Town was labeled "Grain Capital of the British Empire", exporting more grain than any other port in the Empire. In 1976 the Northern Alberta Rapeseed Plant (now Northern Lites Canola Ltd.) opened with a work force of 80, creating growth that resulted in Town status being achieved in 1979 with a population of 1064, and has since grown to over 2255 in 2007.

From 1986 to the present the Town has enjoyed continued, steady population growth. The Town is moving forward in areas of residential housing, commercial and industrial development, as well as revitalizing the downtown core.

#### NEED FOR REVIEW

The current General Municipal Plan (Bylaw No. 697) was adopted in December of 1991, but in the years since a significant amount of new development has occurred in the Town. New issues facing the Town include commercial and tourism development, highway commercial expansion, and the accommodation of mobile homes. These concerns, coupled with continued residential growth and subsequent demands on local services warrants a review of Plan policies to ensure that they remain current and relevant.

#### PURPOSE OF THE PLAN

The General Municipal Plan is the primary planning policy document for use at the municipal level. It is intended to provide a framework and guide for the ongoing development of the Town of Sexsmith, ensuring that future growth occurs in an orderly and cost-efficient manner so that a high quality of life can be maintained for its residents.

In order to ensure that this document remains current and responsive to change, it shall be reviewed after a period of five years (or earlier if required). Any amendments made to this Plan shall be in accordance with the Municipal Government Act, R.S.A. 1994, as amended.

#### INTERPRETATION

##### 2.1 MUNICIPAL GOVERNMENT ACT

Division 4, Section 631, R.S.A. 1994, as amended requires that all urban municipalities with a population in excess of 1000 persons adopt a Municipal Development Plan. The Act (Section 63) also outlines the basic requirements of a Municipal Development Plan as follows:

A Municipal Development Plan shall

- (a) describe
  - (i) the land uses proposed for the municipality, and
  - (ii) the manner of and the proposals for future development in the municipality;

*Could not locate the actual "bylaw" for this tax incentive online - but it is in their MDP.*

(b) designate or describe the areas of the municipality that would, in the opinion of the council, be suitable for an area structure plan or an area redevelopment plan or both;

(c) contain any other matters as the council considers necessary.

## **2.2 CONFORMITY TO REGIONAL PLAN**

The Act also requires that Municipal Development Plans conform to the regional plan that is in place for the area in question. Section 54(2) specifically states the "every, statutory plan...done by a local authority....shall conform with the regional plan."

The South Peace Regional Plan contains numerous policies that give direction to the preparation of Municipal Development Plans throughout the South Peace Region, which includes the Town of Sexsmith. Specifically, the Regional Plan provides guidance for plan preparation in the following areas ("Urban Policy"):

- (a) Principles for Growth and Development,
- (b) Management and Growth and Development,
- (c) Conversion of Agricultural Land, and
- (d) Annexation and Separation Policy.

## **2.3 PLANNING AREA**

The policies set forth in this Municipal Development Plan apply to all lands contained within the municipal boundaries of the Town of Sexsmith.

## **2.4 FLEXIBILITY**

It is intended that the boundaries of land use classifications and the location of future development concepts as shown in this Plan be considered as approximate only and not absolute. Any minor adjustments or variances that may be necessary to land use classes and location of future facilities will not require an amendment of this Plan.

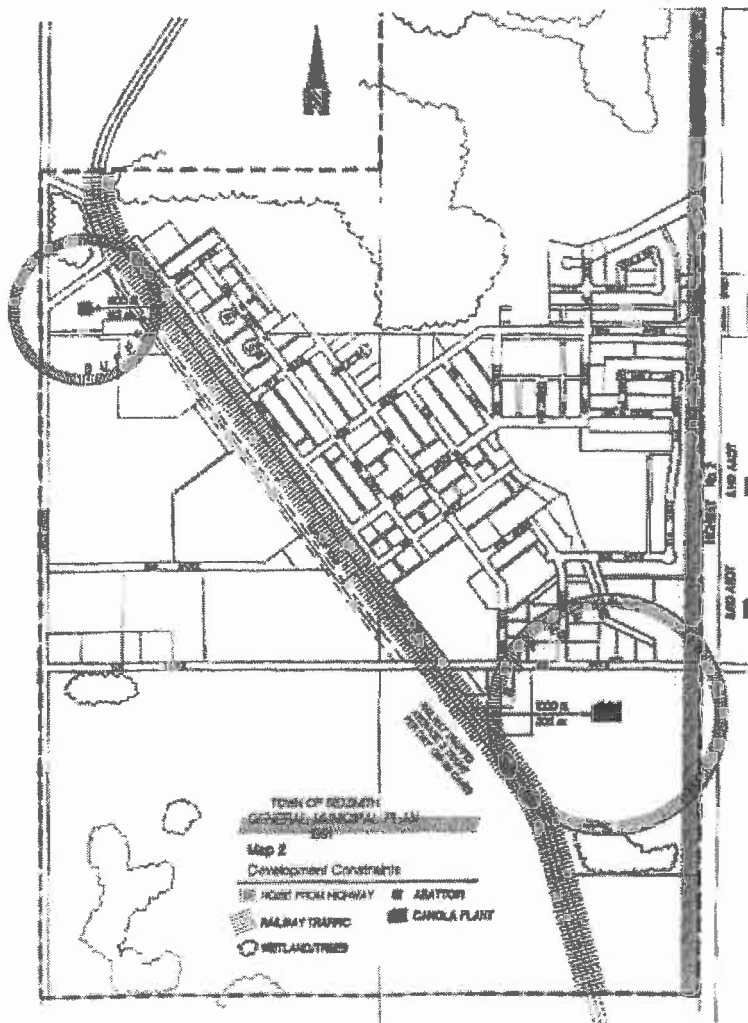
There may be differences in application between this Plan and the Land Use Bylaw. However, the overall intent of this Plan shall be adhered to.

## **2.5 DEFINITIONS**

In this Plan all words or expressions shall have the meanings respectively assigned to them in the Municipal Government Act and regulations and the Town of Sexsmith Land Use Bylaw.

## **GROWTH MANAGEMENT**

### **3.1 DIRECTION OF FUTURE GROWTH**



The majority of the developed portion of the Town is confined to lands located between the Northern Alberta Railway tracks to the west and Highway 2 to the east.

Within its current boundaries the Town has two major areas slated for future expansion. The first, located on the NE 25-73-06-W6M, consists of approximately 53.8 ha (133 ac) intended for residential, highway commercial, and public uses. This adopted in 1982. The second area consists of approximately 145.5 ha (360 ac) located on the NW and S 1/2 25-73-06 W6M. The West Sexsmith Area Structure Plan was adopted in 1982 for this area, outlining future industrial, commercial, residential, and public use development. NW 1/4 24-73-06 W6M and part of NE 1/4 24-73-06 W6M. These areas could accommodate a threefold increase in existing population of the Town.

Commercial development has historically been accommodated at the Town Centre. In recent years, however, such development has occurred in the form of highway commercial development along Highway 2, and secondary commercial along 95th Avenue. Although the most appropriate location for commercial development is dependent on the specific use proposed, it is the Town's intention to continue to encourage commercial development at the Town Centre in keeping with efforts to revitalize the area.

Industrial development is presently dominated by the resin plant located to the south of 95th Avenue. Additional industrial expansion related to the resin plant could be accommodated south of the existing operation. The West Sexsmith Area Structure Plan has also allotted approximately 24 ha (59.3 ac) of land adjacent to the railway on the NE 25-73-06-W6M for possible industrial/residential expansion.

The Town recently annexed 14 1/2 quarters and the annexation was done to assure a developable land base for the Town for the next fifty years. Land that is currently farmed may continue as farmland until the landowner may decide to change from farmland to some other use. The Town of Sexsmith will be responsible to issue any permits that these landowners would have previously received from the County.

**3.2 ROLE OF THE TOWN**

The Town of Sexsmith plays a dual role within the region. First of all it serves as an agricultural service and institutional centre to the surrounding farming community. Secondly, it serves as a residential dormitory to the City of Grande Prairie. This role is borne out by the fact that 50% of the local work force is employed in the City and surrounding area. This double role strengthens the Town by contributing to the stability of its economic and tax base.

The Town recognizes that both functions will continue to be served in the future, but that its role as a satellite will likely increase in importance. The primary reasons for this assumption include continued lower housing costs and taxes relative to Grande Prairie. Further, the Town recognizes the importance of quality of life by emphasizing factors such as excellent municipal services, recreation, cultural, sport opportunities for all age groups, local police services and a safe clean environment.

The Town's present philosophical belief is that the private sector is best suited to handle land development.

A steady rate of residential, commercial and industrial growth has not stressed the Town's infrastructure and continual program of upgrading is expected to meet anticipated future needs.

### 3.3 GOALS OF THE PLAN

In order to give direction to specific land use policies, it is necessary to develop a series of reasonable goals that the Plan is intended to achieve. Overall, this Plan is designed with the following goals in mind:

- (a) To provide and maintain a variety of housing types and lot sizes in order to accommodate the demands of residents.
- (b) To encourage and promote the redevelopment and revitalization of the downtown commercial area and downtown fringe neighborhoods.
- (c) To provide opportunities for future industrial development in the Town.
- (d) To continue to encourage and promote the development of recreational, tourist, and cultural facilities in the Town.
- (e) To ensure that all future development and redevelopment efforts are of the highest possible quality in order that the Town will continue to be an attractive environment in which to live and work.
- (f) To control the location and timing of future development to ensure that it can be serviced in an economically responsible fashion.

## RESIDENTIAL DEVELOPMENT

### 4.1 BACKGROUND INFORMATION

Over the past 8 years population rate of growth was 25.6%. This rate appears to be steady.

The predominant form of housing in the Town is the single detached dwelling, which constitutes about 81% of the Town's total housing inventory. The remainder is composed of apartments, duplexes/triplexes, and mobile homes. The Town's housing ratio is quite unique due to the overall lack of mobile homes, many of which are located on the grounds of the Peace River Bible Institute. The balance are dispersed in the older areas of the Town in the downtown area. The single-family dwelling is the preferred type of housing in the Town.

### 4.2 OBJECTIVES

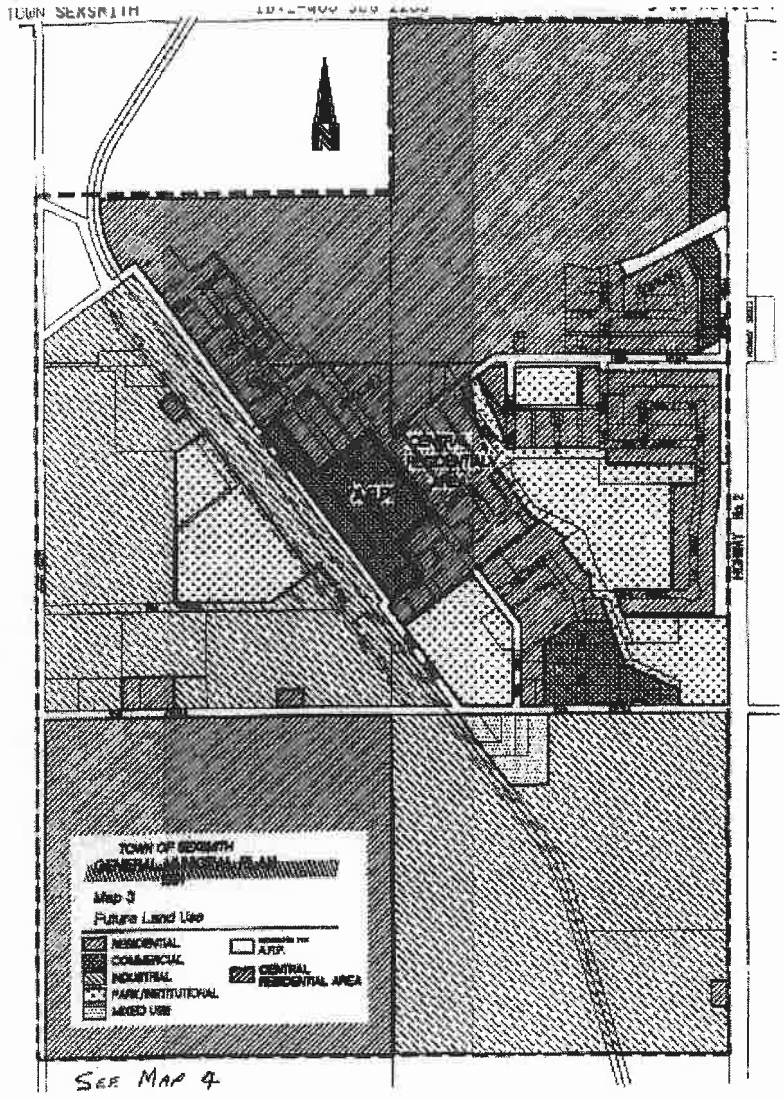
#### General Statement

The following objectives and policies have been identified that will accommodate on going residential development.

- (a) To promote the development of safe, attractive, and functional neighborhoods in an economic fashion.
- (b) To protect residential neighborhoods by providing adequate separations from adjacent incompatible land uses.
- (c) To provide for the development of a variety of housing types in the Town.
- (d) To provide location criteria for both mobile home (only in mobile home park or mobile home subdivision) and multi-family development.

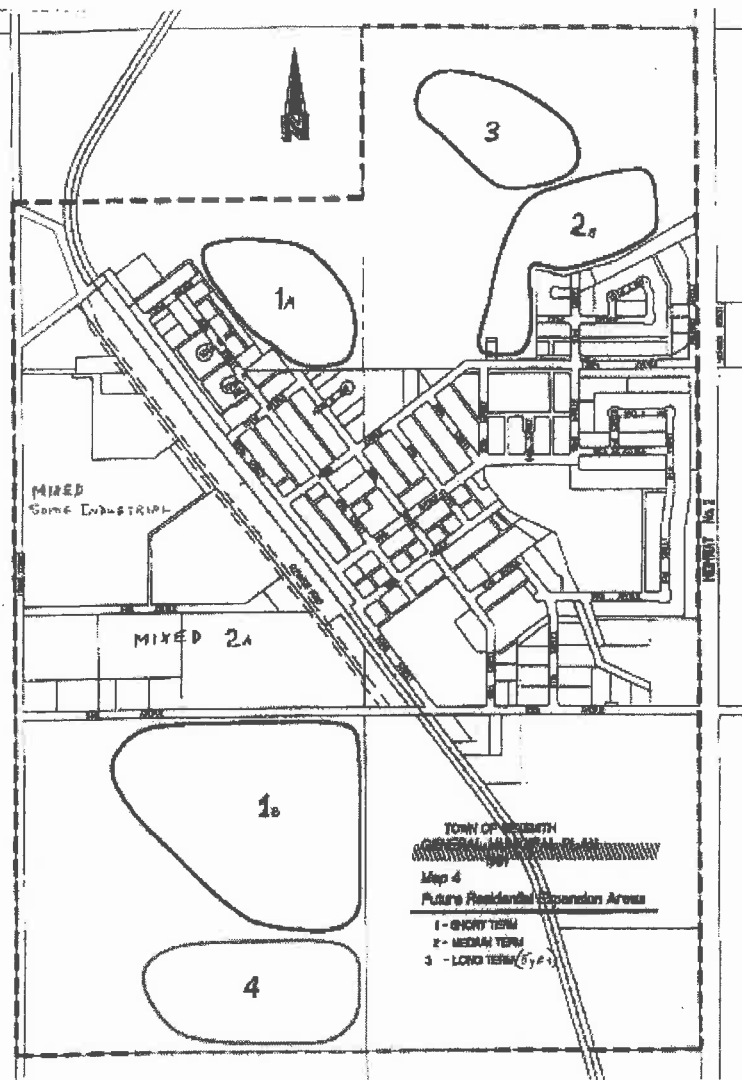
### 4.3 POLICIES

1. Future residential development shall generally take place in those areas indicated in Map 3 (Future Land Use Map)



2. The development of new residential subdivisions should generally be located in those areas identified in Map 4 ( Future Residential Expansion) and should be phased accordingly.





3. The infilling of existing, vacant residential lots is to be encouraged prior to the development of new residential subdivisions.
4. The design of infill housing shall be sensitive to the character and scale of the surrounding area.
5. The Town supports the development of well-designed zero lot line and multiple-family housing in the Central Residential Area.
6. Several mobile homes are currently located on grounds of the Peace River Bible Institute for use as student/staff housing. The Town supports all efforts by the Peace River Bible Institute to eventually replace these mobile homes with more permanent accommodation.
7. Proposed mobile home park developments require site plans that include the following:
  - (a) location and boundaries
  - (b) internal roadway system and access to existing road system,
  - (c) park and playground areas,
  - (d) provision for utility, water, and sewer facilities,
  - (e) landscaping provisions,
  - (f) integration with surrounding land uses, and
  - (g) any other matters considered necessary by the Town
8. New residential subdivisions, including mobile home subdivisions but excluding country residential, shall include paved streets, curbs, gutters, and provide underground services. Residential driveways shall be prepared to pre-pavement.
9. Country residential lots (min. 7500 sq.ft.) shall include paved streets and the provision for underground services.
10. Adequate on-site parking is required for residential developments of all types.
11. Where possible, multiple-family development shall be constructed within close proximity of commercial areas, schools, parks and other recreational facilities.
12. Where it is not possible to adequately separate residential development from potentially incompatible uses, a landscaped buffer, berm or other screening shall be constructed.

13. In that area identified as "Mixed Use" on the Future Land Use Map, a mixture of residential and light industrial uses may be permitted, subject to adequate buffers and screening being provided to the satisfaction of the Town.

## COMMERCIAL DEVELOPMENT

### 5.1 BACKGROUND INFORMATION

Due to the Town's close proximity to Grande Prairie, the local commercial sector is not quite as extensive compared to a level normally associated with a Town of its size. With the prospect of an increasing commuter base the commercial sector should sustain itself and may show improvement. Nevertheless a variety of goods and services are available in the Town.

The natural trading area for the Town of Sexsmith is composed of:

- a) the Town population
- b) the rural population surrounding the town
- c) the traffic passing through on Hwy #2, particularly for convenience commodities and auto related services and that rural population which base their grain deliveries in Sexsmith.

Sexsmith has a distinct advantage over Grande Prairie with regard to economics of land development. Sexsmith land prices and municipal taxes are more attractive than those in the city and subsequently, with a potentially lower overhead, Sexsmith businesses should be able to compete favorably with their Grande Prairie counter-parts.

At present Sexsmith has an identified need for reserved commercial lots. Within the downtown area there are only 36 commercial lots (C1) Serviced highway commercial is at 2 serviced, 2 unserviced (C2) and other serviced/unserviced lots at 6 serviced 5 unserviced (C3). Further there are 9 unserviced industrial parcels.

The Town has completed an extensive project which has seen significant visual improvements through the Town centre as well as the restoration of historic sites. This revitalization has provided a recognized distinctiveness throughout the trading area and has encouraged commercial development in the town centre.

### 5.2 OBJECTIVES

General Statement

The following objectives and policies have been identified which will accommodate ongoing commercial development.

- (a) To encourage the physical and economic revitalization of the town centre.
- (b) To encourage the development of a variety of commercial facilities in the Town.
- (c) To encourage a high standard of commercial development in the Town.

### 5.3 POLICIES

1. Future commercial development shall occur in accordance with the Future Land Use Map.
2. The Town has developed Area Redevelopment Plan for the town centre. Other measures intended to encourage a high quality of development in the area. The Town will continue to implement design guidelines and other measures etc. in accordance with land use bylaw and ARP.
3. Primary commercial uses, such as retail and service outlets, professional offices, and entertainment facilities, are encouraged to locate in the town centre.
4. Development in the Town centre will be encouraged to provide on-site parking for staff use.
5. Those business or services that require a lesser degree of highway #2 visibility will be encouraged to locate in the downtown ARP area.
6. All highway commercial developments are required to provide adequate on-site parking facilities and landscaping to the satisfaction of the Town.
7. Commercial developments that abut residential areas shall provide an adequate buffer or screening to the satisfaction of the Town.
8. The Town supports the establishment of home occupations in residential areas, provided such operations maintain a low profile, and are licensed by the Town and are in accordance with the land use bylaw.
9. To encourage and assist commercial development the Town will offer a declining percentage municipal tax rebate of 75% in the first full year of operation; 50% in the second full year of operation; 25% in the third full year of operation; 0% thereafter. This criteria applies to new assessments only and does not include school taxes which are directly requisitioned.

## INDUSTRIAL DEVELOPMENT

### 6.1 BACKGROUND INFORMATION

The Town of Sexsmith has seen its industrial activity strengthen and expand from being primarily agriculture to now include segments of the oil & gas industry, tourism, building construction, and various other sectors.

Industrial lands are available for development to the south of the canola plant and plans are in place for serviced industrial lots on lands west of the railway.

### 6.2 OBJECTIVES

General Statement:

The following objectives and procedures have been identified by council, which will accommodate industrial growth while at the same time recognizing community expectations.

- a) To minimize potential conflict between industrial and non-industrial uses.
- b) The Town will encourage a diversified industrial base.

c) It is the Town's intent to take a proactive role in the pursuit of industrial development.

### **6.3 POLICIES**

1. Future industrial development should be in accordance with the Future Land Use Map.
2. Proposals for industrial development shall be evaluated according to the following:
  - a) impact on and demand for municipal services,
  - b) potential negative impacts such as noise, noxious emissions, and dust generation,
  - c) the nature of surrounding land uses.
3. All industrial developments shall provide adequate landscaping, screening and on-site parking and loading facilities.
4. Industrial developments that abut residential areas shall provide an adequate buffer or screening to the satisfaction of the Town.
5. All industrial developments are required to provide adequate on-site parking and landscaping to the satisfaction of the Town.
6. To encourage and assist industrial development the Town will offer a declining percentage municipal tax rebate of 75% in the first full year of operation; 50% in the second full year of operation; 25% in the third full year of operation; 0% thereafter.

## **RECREATION AND COMMUNITY SERVICES**

### **7.1 BACKGROUND INFORMATION**

In keeping with the Town's reputation as offering a high quality of life to its residents, Sexsmith and area is provided with a wide variety of community facilities and services. Recreational facilities include numerous parks and playgrounds, arena, curling rink, baseball diamonds, tennis courts, museum, seniors' complex, civic centre, library, and campground. Educational needs are catered to both public (K-12, including a modern secondary school) and separate (K-9) schools, and the Peace River Bible Institute. There are also numerous community service, religious and volunteer organizations active in the Town.

New attractions to the Town include a historical barn, Paszkowski House, a church restoration (on hold since a 2009 fire), restoration of the UFA bulk station and the development of a park in the downtown core.

In addition to continuing to provide a high standard of service to residents, the development of a local tourism industry is a high priority with the Town.

### **7.2 OBJECTIVES**

General Statement:

The following objectives and procedures have been identified which are designed to protect, enhance and preserve community services.

- (a) To continue to promote and preserve the local cultural, social, and historical fabric of the community.
- (b) To continue to provide quality recreational and institutional facilities for town residents of all age groups.
- (c) To encourage and promote local tourism opportunities.

### **7.3 POLICIES**

1. The development of community facilities in the Town should adhere to the concept outlined in the accompanying map.
2. The Town shall continue to encourage and support the efforts of community organizations and volunteer groups in the delivery of recreational, cultural, and social programs.
3. For the purpose of efficiency, the Town supports the increased and expanded use of existing community facilities prior to the development of new facilities where possible.
4. In newly developed residential areas, neighborhood parks and playground facilities shall be provided.
5. Priorities for new community facilities include an expanded seniors facility, and a youth centre. The Town shall cooperate with local community groups and organizations in the establishment of such facilities.
6. The Town supports the development of a pathway system to connect recreation areas with the town centre, such a system also includes increased use of the creek corridor.
7. The Town supports the development of Heritage Park as a fully-serviced campground, including the provision of power, water and sewer services to individual campsites.
8. The Town supports all efforts to improve accessibility for the elderly and handicapped, not only to community facilities, but through infrastructure improvements as well.
9. The Town will take an interest in and promote special events.
10. The Town supports FCSS and its various programs.

## **TRANSPORTATION AND UTILITIES**

### **8.1 BACKGROUND INFORMATION**

Sexsmith is part of a regional water system (Aquaterra) which serves most residential, commercial, industrial development in the Town. One aerobic pond, four anaerobic ponds, one storage pond located southeast of Town handles the sewage. The Town also provides a cardboard recycling bin, curbside recycling of paper and tin, and weekly garbage pick up.

Excellent fire protection is available with a volunteer fire department of twenty-five members and two modern, well-equipped pumper vehicles and a life support van. Policing is provided by the R.C.M.P. and County Constables.

The Town has kept pace with changing times by continually upgrading municipal buildings and equipment both in the administrative offices and maintenance department. The Town has upgraded the sewage lagoons.

## 8.2 OBJECTIVES

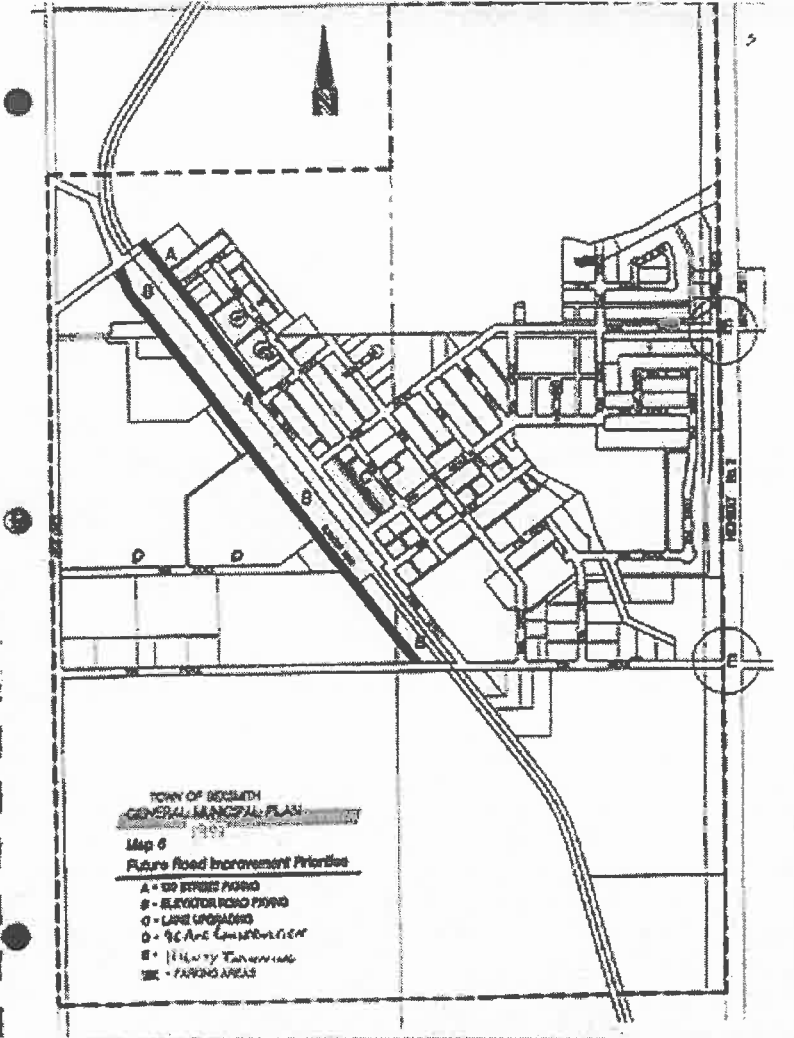
General Statement:

The following objectives and procedures which will accommodate transportation and utilities issues into future years.

(a) To continue to provide Town residents with an efficient and well-developed transportation network.

## 8.3 POLICIES

1. The Town has identified several road improvement priorities for both the short and long-term as follows:



(a) ongoing construction and overlay projects as identified in the budget

(b) opening of 98 Street between 95 Avenue and 97 Avenue

2. With the exception of the industrial area it is the goal of the Town to hard surface all roads.

3. The Town will develop a capital reserve account to address "High expense" special needs.

4. In order to improve current water supplies, the following options may be undertaken by the Town:

(a) programs to encourage water conservation by residents.

(b) monitor and comply with federal regulations/standards.

## IMPLEMENTATION

### 9.1 PLANS AND BYLAWS

1. The Land Use Bylaw is the primary means of implementing the development of these policies plan on a day-to-day basis. The current Land Use Bylaw (No.755) shall be reviewed to ensure consistency with this Plan.

2. The West Sexsmith and Northeast Sexsmith Area Structure Plans shall be reviewed to ensure conformity with this Plan, and other factors Council may consider necessary.

3. Prior to approving the development of new areas, the Town requires the preparation of an area structure plan for the lands in question.

### **9.2 SUBDIVISION AND LAND DEVELOPMENT**

1. All applications for subdivision approval, development permits, and land use bylaw amendments shall be evaluated by the Town according to the following criteria:

- (a) compliance with statutory plans, bylaws and regulations
- (b) adequacy of road access,
- (c) provision of municipal services and utilities,
- (d) compatibility with adjacent land uses,
- (e) accessibility to emergency services,
- (f) site suitability in terms of size, shape, and other physical characteristics,
- (g) water table and adequate drainage addressed with view to municipal reserves
- (h) any other matters the Town may consider necessary.

2. In accordance with Sections 77 and 92 of the Municipal Government Act, developers shall be required to enter into development agreements with the Town.

3. The developer is responsible for the provision of all roads, water and sewer lines, sidewalks, gutters, utilities, and other infrastructure required to service the site.

4. Developments which connect to existing services shall be expected to contribute towards the cost of those services.

5. At the time of subdivision, municipal reserve shall be dedicated as allowed for in the Municipal Government Act. Reserve shall generally be taken in the form of land, although money-in-lieu of reserve may be taken in the following circumstances:

- (a) the neighborhood is sufficiently served by existing reserve lands,
- (b) the amount owing is not of sufficient size to warrant land being taken, or
- (c) the subdivision is located in a commercial or industrial area that is not adjacent to an existing residential area.

6. Money-in-lieu of municipal reserve shall be placed in a special reserve fund administered by the Town, to be used for recreation area and facility construction and improvement.

7. Reserve lands may be deferred if the subdivision is of insufficient size to warrant dedication, or if an area structure plan designates alternative locations for the allocation of reserve land.

8. The Town should negotiate an agreement with the Peace Wapiti School Board #33 to determine school reserve requirements in anticipation of future subdivision activity.

### **9.3 ANNEXATION**

Town Council received word that Order of Council No. 14 / 2009 of the provincial government, signed by Lieutenant Governor Norman Kwong gave approval to the Town of Sexsmith to annex 14 1/2 quarters of land from the County of Grande Prairie.

This annexation was done to assure a developable land base for the Town for the next fifty years. Land that is currently farmed may continue as farmland until the landowner may decide to change from farmland to some other use. The Town of Sexsmith will be responsible to issue any permits that these landowners would have previously received from the County.

### **9.4 MUNICIPAL FINANCES**

- 1. The Town shall prepare a three-year capital works plan to phase and coordinate expenditures.
- 2. When financing capital projects, the Town should reduce its potential dependence on debentures. Other sources of revenue, including frontage taxes, Federal and Provincial grants, and offsite levies may be accessed to minimize property tax increases.

### **9.5 MONITORING AND REVIEW**

- 1. To ensure that the policies of this Plan continue to be current and relevant, it shall be reviewed at three year intervals, or sooner if required. Plan reviews may reflect such factors as legislative change, changes to the local development climate, the impact of new major projects, or Council philosophy.
- 2. If a significant change in policy intent is desired, or if subsequent studies indicate the need for a change to this Plan, it shall be amended accordingly.

*Kelly Starling*

Director of Economic Development  
Brazeau County  
(780) 542-7777 - Phone  
(780) 542-7770 - Fax  
www.brazeau.ab.ca

St Paul



**BRAZEAU  
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OPPORTUNITIES**

**KITCHEN  
PARTY**

**From:** Paul Pelletier [mailto:paul.pelletier@cfpspsl.ca]  
**Sent:** March-28-11 9:53 AM  
**To:** Kelly Starling  
**Subject:** Tax Incentives

Hi Kelly,

Yes the Town of St Paul has a current by-law that offers a 100% tax holiday for new construction in the downtown core.  
The tax incentive has a reduced offer for new construction further out of the downtown core.

I hope this helps. The town can be contacted at 780-645-4481 Ron Boisvert is the Town Manager.

--



**Paul Pelletier -  
General Manager**

Community  
Futures St Paul -  
Smoky Lake  
Region  
Box 1484 (4802 -

3/29/2011

BY-LAW NO. 1181  
OF THE  
TOWN OF ST. PAUL

A By-Law of the Town of St. Paul, in the Province of Alberta, pursuant to the provisions of the Municipal Government Act, being Chapter M-26, R.S.A. 2000 and amendments thereto, to provide for property tax incentives.

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Section 1	Title
Section 2	Purpose
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BY-LAW NO. 1181

OF THE

TOWN OF ST. PAUL

A By-Law of the Town of St. Paul in the Province of Alberta, pursuant to the provisions of the Municipal Government Act, being Chapter M26, R.S.A. 2000 and amendments thereto, to provide for property tax incentives.

whereas it is deemed to amend By-Law #1107 of the Town of St. Paul

whereas it is deemed expedient by the Council of the Town of St. Paul to provide tax incentives for development and redevelopment of the downtown business district

Now Therefore, under the authority and subject to the provisions of the Municipal Government Act R.S.A. 2000 chapter M-26 as amended and by virtue of all other powers enabled, the Council of the Town of St. Paul, duly assembled, enacts as follows

Section 1 TITLE

1.1 This By-Law shall be known as a tax incentive By-Law

Section 2 PURPOSE

2.1 To encourage new development and redevelopment in the downtown business district by providing a property tax incentive.

Section 3 DEFINITIONS

3.1 "Act" means the Municipal Government Act, Chapter M-26, R.S.A. 2000 and amendments thereto.

3.2 "Applicant" means an individual who applies for tax exemption.

3.3 "Business" means a commercial merchandising or industrial activity or undertaking; a profession, trade, occupation, calling or employment or an activity providing goods and services.

3.4 "C.A.O." means the Chief Administrator of the Town of St. Paul.

3.5 "Council" means the Municipal Council of the Town of St. Paul.

3.6 "Tax Exemption" refers to the municipal portion of the taxes only.

3.7 "Designated Area" shall refer to Zone 1, 11 and 111 as outlined under Section 4.8.

Section 4 APPLICATION

4.1 Any individual who intends to establish a business, in the designated area may make application to the C.A.O. of the Town of St. Paul for tax exemption.

4.2 Applications received by the C.A.O. upon approval of the development permit will be referred to Council for final approval, for tax exemption on the development.

4.3 Applications for redevelopment of an existing structure will be considered for



tax exemption by the C.A.O. and referred to Council for final approval.

- 4.4 In the case of new development, tax exemption, will be eligible on the total assessed value of the new structure
- 4.5 in the case of redevelopment, tax exemption, will be eligible on the increased assessed value, relating to the redevelopment
- 4.6 All applications submitted for tax exemption, must comply with land use regulations and receive approval of the Municipal Planning Commission
- 4.7 increases or decreases in assessment during the years of the tax will not change the property tax reduction
- 4.8 Approved development will be eligible for tax exemption according to the following:

ZONE I

50<sup>th</sup> Avenue from 48<sup>th</sup> Street to 52<sup>nd</sup> Street  
100% exemption on the municipal portion of the taxes for a period of five (5) years  
Tax Incentive Program in this Zone will be terminated on December 31<sup>st</sup>, 2013

ZONE II

- a) 50<sup>th</sup> Avenue from 45<sup>th</sup> Street to 48<sup>th</sup> Street
- b) 50<sup>th</sup> Avenue from 52<sup>nd</sup> Street to 55<sup>th</sup> Street

50% exemption on the municipal portion of the taxes for a period of five (5) years  
Tax Incentive Program in this zone will be terminated on December 31<sup>st</sup>, 2012.

ZONE III

- a) 50<sup>th</sup> Avenue from 55<sup>th</sup> Street to west boundary
  - b) 50<sup>th</sup> Avenue from 45<sup>th</sup> Street to east boundary
  - c) all other commercial zones in the Town of St. Paul
- 25% exemption on the municipal portions of the taxes for a period of five (5) years.  
Tax Incentive Program in this zone will be terminated on December 31<sup>st</sup>, 2011

This By-Law shall come into force and effect upon the final passing thereof.

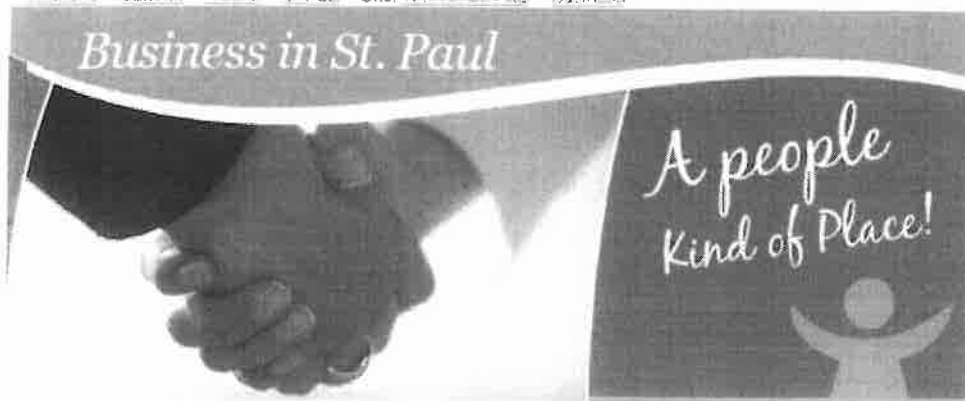
READ for a first time this 24<sup>th</sup> day of January, 2011.

READ a second time this 14<sup>th</sup> day of February, 2011.

READ for a third time this 14<sup>th</sup> day of February, 2011.

\_\_\_\_\_  
Glenn Andersen Mayor

\_\_\_\_\_  
Ron O. Boisvert CAO



## *Business in St. Paul*

St. Paul businesses benefit from its strategic location in the northeast and its status as a major trading center for 35,000 people.

Visitors, new residents and people looking for business opportunities are attracted to St. Paul by the amenities available, recreational opportunities and a strong volunteer spirit.

Located on Highway #29 and surrounded by a large number of lakes and campgrounds is an advantage for downtown retailers and other businesses.

New commercial & residential development, excellent infrastructure and a "Main Street" downtown revitalization initiative will further strengthen the commercial core.

### *New Businesses & Development in St Paul*

2010

#### *Commercial*

St Paul Co-op - (New lumber building)  
 Domino's Pizza - (New restaurant)  
 Speedee Lube & Car Wash - (New truck wash facility)  
 Countrywide Home Furnishings - (New warehouse)  
 OK Tire - (New service bays)

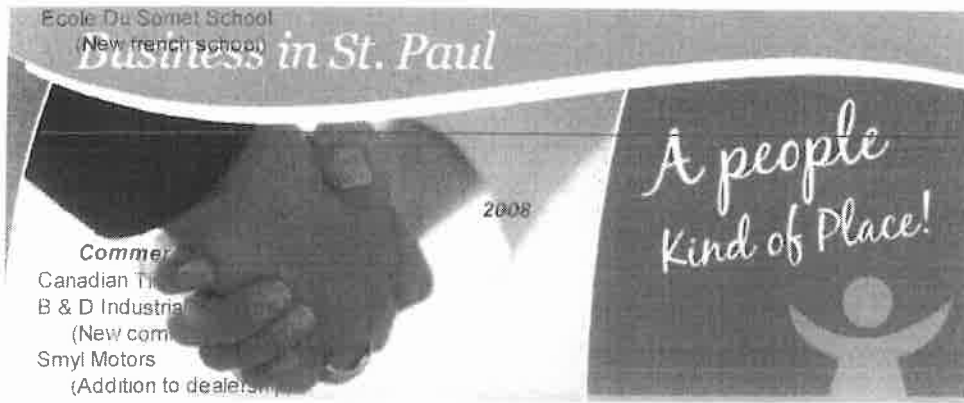
2009

#### *Commercial*

Tim Horton's Restaurant/Drive Thru  
 MG Liquor Store  
 St Paul Golf Club  
 (New clubhouse)  
 8 Unit Strip Mall  
 (New commercial)  
 Right Clean Autowash  
 (New carwash)  
 St Paul Co-op  
 (New petroleum cardlock/bulk storage facility)

#### *Institutional*

St Paul Elementary School  
 (Modernization of school)  
 Portage College  
 (New student housing)  
 St Paul Education Regional Division #1  
 (New administration building)



**Institutional**  
Portage College  
(Modernization of school)

---

2007

**Commercial**  
Arctic Cat/Kawasaki  
(New dealership)  
Sobey's Food Store  
(new grocery store)  
Smyl Motors  
(New RV Centre)  
UFA Co-operative Ltd  
(New farm store/cardlock/chemicals)

**Institutional**  
Sunnyside Manor  
(New housing for senior lodge)  
Jen-Col Construction  
(Major renovations to Regional High School)

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2006

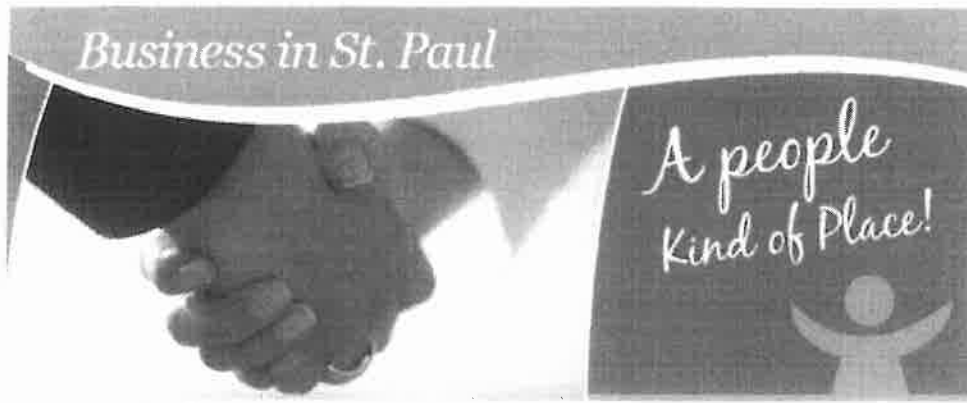
**Institutional**  
Glen Avon School  
(New kindergarten to grade 9 school)

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2005

**Commercial**  
Home Hardware  
(New retail/lumber store)

**Institutional**  
St Therese Hospital  
(New psychiatric care)



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**Section Three**  
**LEGALITIES**  
**THE MGA and AB MUNICIPAL AFFAIRS**



## SECTION THREE

### LEGALITIES

#### **THE MUNICIPAL GOVERNMENT ACT and ALBERTA MUNICIPAL AFFAIRS**

At and in recent weeks following the Public Budget Meeting held at the Rimbey Community Centre on March 22, 2011, the community of Rimbey repeatedly heard the statement from the Town of Rimbey Council that in the Town's viewpoint, business tax incentives as offered in the Rimbey bylaws were "invalid" or "illegal". That statement is based upon one very reputable legal opinion in municipal law; however, it is only one opinion.

The business community would like to share a few other viewpoints. The Municipal Government Act is, in many opinions, a difficult legislative Stature of Alberta. It is legislation that is subject to controversy, in that the Province of Alberta gives certain powers to municipalities and not every legal counsel, nor expert, will agree on the interpretation of this Act.

It is agreeable with Mayor Ibbotson's comment at the Public Budget Meeting that it is not feasible to search out or shop for 40 different legal opinions as one would most likely receive 40 different legal responses. However, shouldn't more than one legal opinion be searched and warranted in many cases when it comes to municipal policies and bylaws, and then consultation made with those who will be affected, and a solution proposed?

We would like to draw your attention to a few pages of the Public Input Toolkit Guide for municipalities offered and copyrighted by Alberta Municipal Affairs, 2005. This Public Input Toolkit handbook is available online through the Alberta Government website. A few important points of advice from this handbook for consideration are: "Selling one solution as the answer, without reference to other options, raises doubt and resistance. The more enthusiastic you are about one solution, the more energy others will have to oppose you. Things will get worse if you respond defensively to criticism of your idea." (Pg. 2-13)

## **SECTION THREE**

### **LEGALITIES**

#### **THE MUNICIPAL GOVERNMENT ACT and ALBERTA MUNICIPAL AFFAIRS**

To save a lot of time and energy, and in addition to seeking an additional legal opinion on Bylaw 827/08 as it was written, the business community affected by the repealing of this bylaw have also inquired of Alberta Municipal Affairs. It was our desire to obtain an accurate response or clarification in a clear and unambiguous manner on the applicable Section 347 of the Municipal Government Act.

Therefore, the business community has also sought an additional legal opinion on this matter. The response of legal counsel is still pending and unavailable at the time of our presentation deadline. However, attached to this section is the business community inquiry made to Alberta Municipal Affairs.

A further meeting with Alberta Municipal Affairs is underway as of today's date. Solutions to the 'invalid' or 'illegal' concerns of the Town of Rimbey Council will be addressed in detail at that time, and possible solutions presented to the business community from Alberta Municipal Affairs directly.



---

**From:** Rimbey Veterinary Clinic [mailto:rimvet@telusplanet.net]  
**Sent:** Monday, April 04, 2011 10:48 AM  
**To:** Sarah Ranson  
**Subject:** Rimbey Interpretation of 347 of MGA

Sarah.

Thanks for your help on the phone this AM.

As a business owner, and brand new building owner in Rimbey, I have a question for you as to the intent of MGA Section 347.

In the past (since 1999 I believe) the town of Rimbey has had a bylaw/policy to defer tax increases on new commercial and multi family residential construction.

In effect if I built a new vet clinic, I would be taxed at a very similar rate on the new building as on the old one for a period of 5 years. Town Council of Rimbey has recently retracted their bylaw that allowed for this to happen. This has some very severe tax consequences for many of us who have recently invested in new construction in our community. In my own example the taxes for our new 5700sq ft vet clinic, compared to our old 5700 sq foot building will jump from approx 3500\$ per year to 12000\$.

My question:

Is the intent of MGA 347 to allow local town councils to abate or defer tax increases as they see fit, as long as it is equitable? We see equitable as any new construction, or any new significant remodeling etc. It has been used successfully to help bring new businesses and buildings to our community in the past.

What is the intent of MGA 347?

I will attempt to attach a copy of the letter we received dated March 14, 2011 and a copy of the bylaw which has since been repealed.

It looks as if the wording of the bylaw may be a problem, as it states a 5 year time period, and this may "bind" a future council. Also it may be an issue that this is a bylaw, and not a policy.

As you said ,each taxation account would need a specific motion on a yearly basis for this tax deferral/abatement to continue.

Thanks for your help.

Ian Giebelhaus DVM  
Rimbey Veterinary Clinic (1991 Ltd.) President  
889342 Alta. Ltd. President.

403-843-2234

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## RimbeyVet

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**From:** Sarah Ranson [sarah.ranson@gov.ab.ca]  
**Sent:** Monday, April 04, 2011 2:11 PM  
**To:** Rimbey Veterinary Clinic  
**Subject:** RE: Rimbey Interpretation of 347 of MGA  
**Attachments:** image001.jpg

Dear Dr. Giebelhaus,

Section 347 of the *Municipal Government Act* provides council the authority to cancel, reduce, or defer taxes for a particular property or class of property in a given tax year, when council considers it equitable to do so.

Section 347(2) also allows for a council to phase in a tax increase or decrease resulting from the preparation of any new assessment.

I interpret Section 347 to say it is at the discretion of council to determine what, if any, cancellations, reductions, or deferrals of taxes will be made in any given year. If they choose to provide cancellations, reductions or deferrals, they must do by resolution for each taxable property (or an entire property class) they will provide it for. It is not correct for a blanket resolution to cover many properties, and is also not correct for a commitment be made beyond the current tax year.

I understand from the letter from the town you shared with me, that the town has received a legal opinion on bylaws related to tax reductions, that has since been repealed. Brownlee LLP is a reputable firm specializing in municipal law, and I can see that the firm provided the town with a few options to consider. You may wish to review these options and discuss them further with town council.

Another option to you may wish to discuss with council is Section 347(2), that would allow a tax increase due to the preparation of a new assessment be phased in over a period of time.

Ultimately, the use of Section 347 of the *Municipal Government Act* is at the discretion of council.

I mentioned petitions as a possible option for you to pursue, but I was mistaken in that all of the parts of the Act that pertain to property taxation are exempt from petitioning powers.

I trust this information will be helpful. If you require further assistance, please contact me or any other advisor at Municipal Affairs again.

Sincerely-

### **Sarah Ranson**

Advisor, Corporate Review  
Capacity Building Unit  
Municipal Services Branch  
Local Government Services Division  
Alberta Municipal Affairs

Ph: 780-422-8325  
Fax: 780-420-1016

# Municipal Affairs and Housing

Interpretation Bulletin

Number: 01/00

Date: April 2000

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**SUBJECT:**

**Forgiveness (cancellation of all or part) of Property Taxes**

***Situation:***

***Can municipalities encourage economic development through the forgiveness of property taxes?***

***Interpretation:***

**This is a complex issue and it has created major problems for some municipalities. Municipalities are therefore encouraged to seek legal advice on this matter. The answer to this question depends very much upon the particular circumstances facing council, and the scope and objectives of the plan being considered by council.**

While sections 333.1, 360, and 364 of the Municipal Government Act (MGA) allow special tax treatment for certain types of properties, section 347 is the only section that enables the forgiveness of any type of property or business tax that is not restricted to a certain type of property/business or owner. Specifically, section 347(1)(b) provides:

“If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:....(b) cancel or refund all or part of a tax.”

If council determines that it is to the advantage of the municipality to forgive property or business taxes pursuant to section 347(1)(b), council must recognize that the exercise of this power is subject to a number of considerations:

The logo for the Government of Alberta, featuring the word "Alberta" in a stylized, bold, sans-serif font.

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Local Government Services Division Municipal Services Branch

Phone: 780-427-2225 . Fax: 780-420-1016 . E-mail: [lgsmail@gov.ab.ca](mailto:lgsmail@gov.ab.ca)

17<sup>TH</sup> FLOOR COMMERCE PLACE, 10155 – 102 STREET, EDMONTON, ALBERTA T5J 4L4. INTERNET: [www.municipalaffairs.alberta.ca](http://www.municipalaffairs.alberta.ca)

- Before cancelling all or part of any property or business tax, council must first decide that it is equitable to do so. The types of circumstances that will be considered equitable are not clear. However, the Court of Queen's Bench did offer some comments about this in the case of *Telus Communications Inc. v. Opportunity (MD No. 17)* [1998] AJ No. 1182 which might suggest that what is equitable may be viewed from a tax perspective rather than from an economic development perspective.
- Section 347 does not provide for any long-term agreements, therefore any forgiveness of property taxes would have to be done annually.
- School taxes, as a result of the school requisition, cannot be forgiven. Therefore, the full requisition would have to be paid to the province or the opting out school authority. The municipality would have to pay this portion of taxes out of general revenue if it was not collected from the property owner, which means that this portion of the tax burden is transferred to the rest of the taxpayers in the municipality.
- Section 347 must be exercised by resolution or bylaw.
- Implicit in the requirements of section 347 is the prerequisite that the tax must be validly imposed before it can be forgiven.
- The reference to "class of property or business" in section 347 refers to the classes of property described in section 297. Accordingly, section 347 does not enable a council to cancel taxes for a class of property or business that is not described in section 297 nor for a subclass of property or business.
- Finally, the Court in the *Telus* case made some statements regarding the use of section 347 to establish a bonus scheme. Any municipality considering its options should review this case with their legal advisor.
- It is strongly urged that municipalities consult with their own legal advisors before taking any action in this regard.

340  
549

Note: This is for information only. For specific legal advice, please consult your lawyer.

**Section Four**  
**LEGALITIES**  
**NEW WEST TRADE PART. AGREEMENT**



## **SECTION FOUR**

### **LEGALITIES**

#### **THE NEW WEST TRADE PARTNERSHIP AGREEMENT (NWPTA) (Formerly known as TILMA)**

At, and again in recent weeks following the Public Budget Meeting held at the Rimbey Community Centre on March 22, 2011, it was stated by the Town of Rimbey Council that in the Town's viewpoint, business tax incentives as offered in the Rimbey bylaws contravened TILMA.

Please find an email attached as received from the Alberta Ministry of International and Intergovernmental Regulations in response to this claim. The New West Trade Partnership Agreement (NWPTA) (formerly known as TILMA) states that municipalities may offer tax incentives that are generally applicable or available to an industry group or group of industries. However, incentives targeted to an individual business would be contrary to the NWPTA.

In this regard, our research has indicated several British Columbia and Saskatchewan municipalities in which tax incentive programs are in effect. Information on three out-of-province municipal tax incentive programs are attached for your information.

It is also of interest that Saskatchewan Municipal Affairs posts a Tax Incentive Program bylaw template on their website for the ease of municipalities in preparing such a tax incentive policy, but recommends that legal consultation also accompany the implementation of the tax incentive policy wording before it is put into effect.

This information would not be readily available in other provinces if tax incentive programs were contrary to the New West Trade Partnership Agreement.

**Rick Pankiw**

---

**From:** "NWPTA Alberta" <NWPTA@gov.ab.ca>  
**To:** "Rick Pankiw" <pankiw1@telus.net>  
**Sent:** Friday, April 01, 2011 2:00 PM  
**Subject:** RE: developer tax breaks

Mr. Pankiw:

Under the TILMA, now the New West Trade Partnership Agreement (NWPTA), municipal governments are permitted to offer tax incentives to support their local businesses where the incentives are:

- (a) of general application within that municipality (i.e., available to all businesses in that municipality); or
- (b) targeted to a particular industry group or group of industries (providing that there are objective criteria or conditions governing eligibility that are not structured so as to make the tax incentive available to one single company).

In other words, municipalities may offer tax incentives that are generally applicable or available to an industry group or group of industries. However, incentives targeted to an individual business would be contrary to the NWPTA.

Richard Skelton  
Senior Trade Policy Officer  
Internal Trade  
Alberta Ministry of International and Intergovernmental Relations  
Tel: (780) 422-1130  
Fax: (780) 427-0699  
richard.skelton@gov.ab.ca

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**From:** Rick Pankiw [mailto:pankiw1@telus.net]  
**Sent:** Thursday, March 31, 2011 2:07 PM  
**To:** IIR Tilma  
**Subject:** developer tax breaks

Does the Tilma agreement state that it is illegal for towns to give prospective developers a tax break to bring their development to a town in the prov of Alberta??

4/1/2011

*Kelly Starling*

Director of Economic Development  
Brazeau County  
(780) 542-7777 - Phone  
(780) 542-7770 - Fax  
www.brazeau.ab.ca



**BRAZEAU  
INVESTMENT  
OPPORTUNITIES**

**KITCHEN  
PARTY**

*Maple Ridge*

**From:** Gail Scott [mailto:oldsinstitute@olds.ca]  
**Sent:** March-28-11 10:00 AM  
**To:** Kelly Starling  
**Cc:** 'Leann Hackman-Carty'  
**Subject:** RE: Member Assistance

Hi Kate: When I attended the FCM conference in Victoria in Feb this year I attended a workshop in which Sandy Blue, Ed.D. ABC, Manager Strategic Economic Initiatives from Maple Ridge talked about how Maple Ridge worked on the development of a bylaw tax incentives for developers. I spoke with her and she is a wealth of information. Council passed that bylaw and development is moving ahead very well for them. I suggest you call Sandy at 604-467-7319 or email [sblue@mapleridge.ca](mailto:sblue@mapleridge.ca). If you go to their website u will be able to review how it was all done.

Regards  
Gail Scott, CEO  
Olds Institute

**From:** Economic Developers Alberta (EDA) [mailto:admin@edaalberta.ca]  
**Sent:** Monday, March 28, 2011 9:07 AM  
**To:** Gail Scott  
**Subject:** Member Assistance



Dear Gail Scott,

One of our members would like to know if anyone has ever heard of a municipality giving a tax incentive (ie: no new tax increase for x amount of years) to businesses who build new or renovate their existing businesses.

If you are, please feel free to contact:

**Kelly Starling**  
Director of Economic Development  
Brazeau County

3/29/2011

*Kelly Starling*  
Director of Economic Development  
Brazeau County  
(780) 542-7777 - Phone  
(780) 542-7770 - Fax  
www.brazeau.ab.ca

*Leann George*



**BRAZEAU  
INVESTMENT  
OPPORTUNITIES**

**KITCHEN  
PARTY**

**From:** lhackman@telusplanet.net [mailto:lhackman@telusplanet.net]  
**Sent:** March-28-11 9:54 AM  
**To:** Kelly Starling  
**Subject:** Fw: Your last email

Sent on the TELUS Mobility network with BlackBerry

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**From:** "Dale Wheeldon" <wheeldon@edabc.com>  
**Date:** Mon, 28 Mar 2011 08:43:56 -0700  
**To:** 'Leann Hackman-Carty' <leann@edaalberta.ca>  
**Subject:** Your last email

Leann:

You may want to send the attached to that person who is looking for the incentive information. They could contact PG for info as well (may be better).

Regards

Dale

4/1/2011



Dale Wheeldon, Chief Executive Officer  
Economic Development Association of BC/Linx BC  
#402 - 44550 South Sumas Road  
Chilliwack, BC  
V2R 5M3  
604-858-7199  
[www.edabc.com](http://www.edabc.com)



CITY OF  
**PRINCE GEORGE**

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# **MEDIA RELEASE**

**City of Prince George**

1100 Patricia Boulevard, Prince George, BC V2L 3V9

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January 20, 2011

For Immediate Release

## **“2011 Revitalization Tax Exemption and Incentives Program”**

**Prince George, BC** – Prince George City Council has approved a concept for a new and aggressive incentive program aimed at encouraging private sector development in the downtown. The concept is to provide benefits up front for developers rather than over time, as occurs currently under the City's existing Downtown Revitalization Tax Exemption Program.

The goal of the program is to encourage new market and non-market housing, commercial and mixed use development, green development, and façade improvements by providing developers with repayable funding, in an amount equal to the municipal tax exemptions they would normally get over the term of a revitalization tax exemption agreement. The incentive program concept also features a financial incentive of up to \$10,000 per unit for housing established in the downtown.

Funding would be sought through Northern Development Initiative Trust to make this possible. This is a unique approach and is only possible through the support of Northern Development. The concept would see incentives flow to developers once projects are completed.

The desire would be to ensure the new program is revenue neutral for Prince George taxpayers by working through Northern Development.

“We know that housing is a key driver in enhancing the downtown and the concept behind this proposal helps encourage development and increased density in the downtown. Council has committed to work towards a better downtown, and this process allows us to continue towards that goal,” said Mayor Dan Rogers. “The downtown incentives program is at the conceptual stage, and we will be engaging the public and the development community extensively as we move forward.”

The City's objective is to have the new program in place in 2011.

Media Contact:

Mayor Dan Rogers  
250.561.7609

Follow us @cityofpg





## Economic and Community Development Incentives

Adopted December 21, 2010

### TOWN OF SHAUNAVON TAX INCENTIVE POLICY

This initiative is to promote economic development in the Town of Shaunavon by encouraging the construction and renovations of residential, commercial and industrial buildings within the Town of Shaunavon.

Definitions:

- a) " Building" means a building as defined in The Municipalities Act  
 b) " Increased Assessed Value" means the amount of new improvement assessment value on field-sheets produced by the Saskatchewan Assessment Management Agency ( SAMA)

The following is a tax incentive policy for new or replacement homes and multi-unit residential dwellings, new or replacement commercial and industrial buildings and additions to existing residential, commercial and industrial buildings within all sectors of the Town of Shaunavon.

1. An incentive will only be applied if there is an increased assessed value in excess of twenty thousand dollars (\$20,000.00) on new construction or an existing building due to renovations or additions.
2. All tax incentive policies will come into effect for building and development permits issued after the incentive package is passed by council.
3. All required demolition, building and development permits must be completed and approved by the Town of Shaunavon as part of the qualification for incentives.
4. All outstanding accounts (taxes, receivables, utility, etc.) with the Town of Shaunavon must be in a current position before the incentives will be granted.
5. The exemption does not apply to the assessment of the land. All municipal and education taxes, local improvement levies, base tax and special levies will still be levied on the land, if applicable.
6. The exemption period is by calendar year, beginning on January 1st of the year immediately following the substantial completion of the building permit as per building inspector or upon date of occupancy (whichever comes first) of the building or improvements. The Town of Shaunavon will not assess new home construction or replacement in the year that construction begins.
7. Construction must be completed within one (1) year of issuance of the building permit, to be eligible for any incentive or as per agreement with the Town of Shaunavon through resolution by Council on an individual project.
8. All land taxes levied on the qualifying property must be kept current. The tax exemption automatically ceases when the property taxes on the qualifying property go into arrears (greater than 30 days).
9. If the owner, prior to the end of the incentive time period, sells the qualifying building and or property for which incentives have been granted, the incentives shall end at December 31st in the year of the sale.
10. If the increased assessment still falls into the municipal tax range when taxes are levied, the full amount of minimum tax will still be levied and a tax exemption will only be granted on the education portion of the increased improvement assessment amount. If the increased assessment results in a municipal tax levy that is higher than the minimum tax amount, the municipal exemption will equal the difference between the original levy and the minimum tax amount.
11. Applicants must complete a Town of Shaunavon "Application for Incentive" on the prescribed form, by January 15th of the year the property becomes eligible for an incentive.
12. Full compliance with all of the Town of Shaunavon zoning bylaws and building bylaw regulations, shall be required. Failure to submit required documents by the property owner or his/her agent result in the forfeit of all rights to the incentives provided in this policy.
13. Any property that has been designated as a "municipal heritage property" will require Council approval prior to the issuance of any permits.
14. The above incentive package shall be authorized and implemented only by resolution of the Council of the Town of Shaunavon and shall come into effect as of that date and shall remain in place for one (1) year.

#### Residential Incentive Policy

The following conditions apply to new or replacement homes or multi-unit residential dwellings and major

+ Home

+ Residents

+ Business

Business Directory

Chamber of Commerce

Economic Development

Development Incentives

Local Government

Employment Opportunities

+ Visitors

+ Wellness and Leisure

+ Events

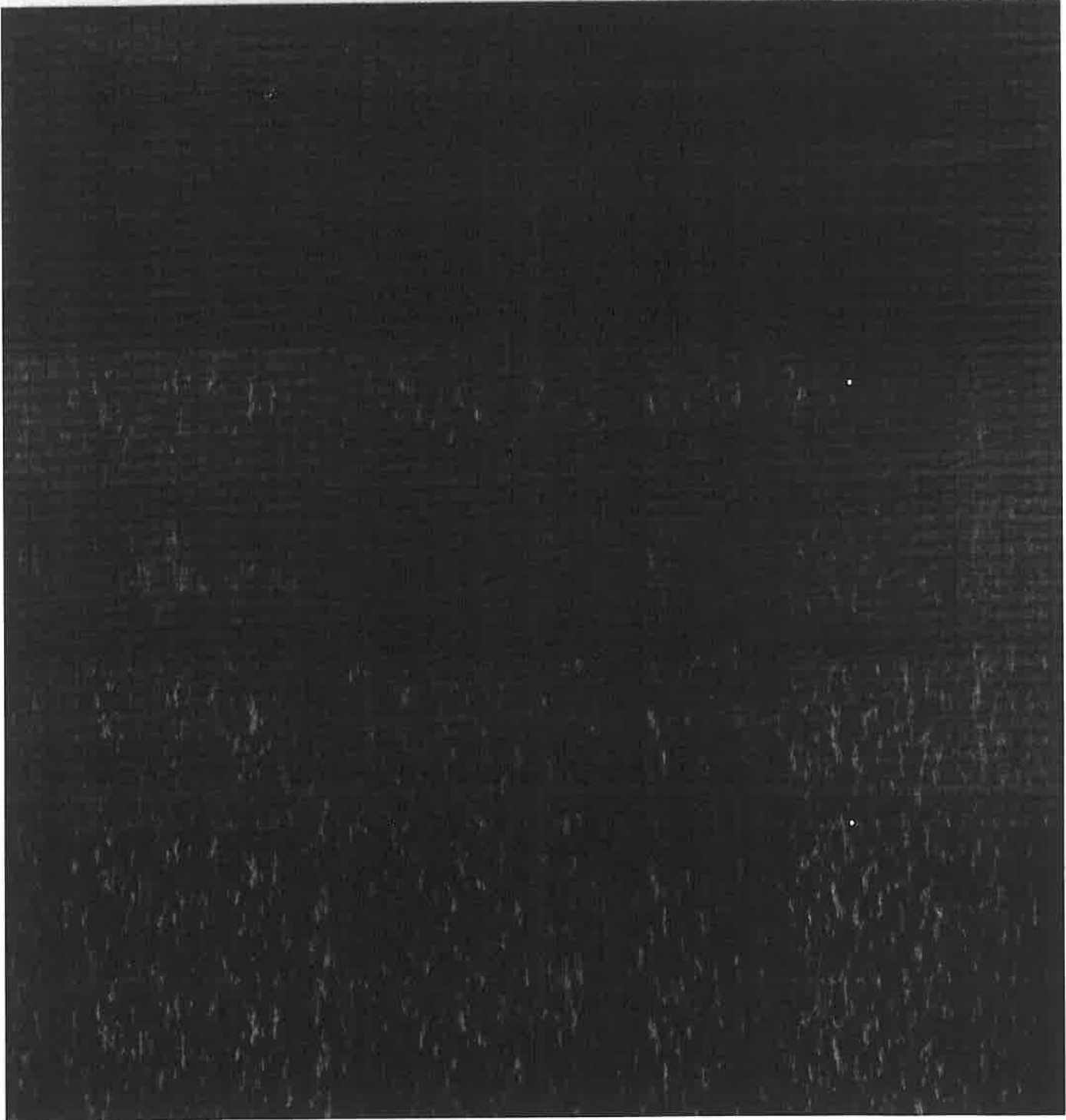
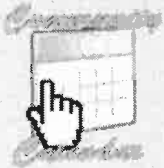
+ Click to Watch Our Videos

### What is your plan for the CP Wick Launch on July 15 & 16

- Golf Tournament
- Ball Hockey Tournament
- Horseshoe Tournament
- Family Swim
- Joining everyone at BBQ and Ribbon Cutting
- All of the ABOVE

Vote now





**Section Five  
CONCERNS OF THE  
RIMBEY BUSINESS COMMUNITY**



## SECTION FIVE

### CONCERNS OF THE RIMBEY BUSINESS COMMUNITY

The Municipal Government Act, states that the purposes of a municipality are:

- To provide good government,
- To provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or part of the municipality, and
- To develop and maintain safe and viable communities.

As an elected official, as tough as it may be at times, it is agreed wholeheartedly that one must base any decision made on what is best for the entire municipality. There are members of the business community that are directly affected by the termination of the tax incentive rebates, but indirectly, it is also true that the entire community may be affected.

Whether it is providing employment in the community, access to various products or services, promoting shopping locally, to town beautification, the business community is usually the hub of these activities. In the majority of cases, it is the business community that is approached by community groups to support fundraising and community projects. Without vibrant and progressive development and business in a community, many essential elements to maintain a good quality of life will be eliminated.

To quote a view expressed during last fall's election campaign, "Rimbey residents are its greatest strength. To tap into this energy people must be informed, their ideas and enthusiasms welcomed, and their participation encouraged." (1) "As long as residents have had fair hearings and opportunities to either rally support or develop a persuasive case to affect Council's final decision, I believe those residents will come to accept the outcome, either way." (2)

## **SECTION FIVE**

### **CONCERNS OF THE RIMBEY BUSINESS COMMUNITY**

Better communication between Rimbey Town Council and the business community is sincerely encouraged. To believe in the election candidate's quote of, "transparency to town affairs" (3) requires the community to know of Council's intentions and any changes that may affect how we all live and work. Only then is a governing municipality being completely open and frank with its residents and the business community.

If election promises were implemented in this case, the public outcry of the affected businesses would be less daunting. There is little doubt that additional, clearer information, and more notice, would have resulted in a mutual participation towards building common ground that could have resulted in a positive experience and productive behaviours that may have encouraged satisfactory results for all.

On the side of the business community, it is completely understood that we must be open to compromise. There are often several perspectives to an issue, and as a business community it is essential to remain positive and informed.

The decision of repealing the tax incentive bylaws was known to have a significant impact on a number of parties. It would have been beneficial if prior business community input was sought by one or all of the following means:

- 1) Notification to affected business by mail or direct contact
- 2) Offered a public or private meeting to discuss council's intentions
- 3) Requested business input through a survey

The Municipal Government Act defines the minimum legal requirements for a municipality to provide public notification and opportunities for input. However, as elected representatives of citizens, councillors have a further obligation to be aware of citizen expectations and concerns before making their decisions. This includes the affected business community.

## **SECTION FIVE**

### **CONCERNS OF THE RIMBEY BUSINESS COMMUNITY**

To consider those affected businesses that have a different perspective on the issue of tax incentives than council had, would have been providing 'good government'. Again in the Public Input Toolkit for Municipalities, 2005 we reflect upon the following comment, "The sooner people are informed of a change, the less likely they are to feel in conflict with the municipality." (Page 1-6)

The elimination of the business tax incentive has a direct impact on fees or rates for the affected business community. Combine that hardship with not receiving satisfactory notice of the change, and then compound that with no satisfactory additional evidence of the tax incentive's lack of credibility. This situation now evokes a situation in which Rimbey Town Council should be fully obligated to act in good faith to fulfill its duty of procedural fairness.

Attached to this presentation are a handful of letters to Rimbey Town Council from a few of the concerned and affected businesses in Rimbey. Again, only a handful of written submissions were requested. They are included for your consideration from among the many affected business community perspectives on the issue of the elimination of the tax incentive program.



April 6, 2011

To whom it may concern,

I am writing this letter as a concerned businessman, contractor, and carpenter. My concerns arise from the council's decision to abolish Bi-Law 827-08.

I came to Rimbey in 2007 as part of the SJC Development team. I quickly fell in love with the people and the way of life here. My company Acorn Cummings Construction worked closely in the development and structure of the Rimstone Ridge Project, handling all aspects of building the Best Western Hotel.

The town expressed their need for growth, and to be honest, without the tax incentives that were in place I doubt SJC would have risked the move to Rimbey. I have listened to the people of Rimbey, and have heard their desire to move forward and grow as a community.

My new company Bowness Developments has since acquired two parcels of land zoned multifamily. I am looking into developing this area, however as a business, I need to reevaluate the impact the council's decision has on future growth in Rimbey.

As alarmed as I am with council's decisions I remain positive that a solution can be reached and we as a whole can continue to transform Rimbey into a progressive community.

Thank you for taking the time to listen to our concerns, I am looking forward to working with the town in the near future.

Jason Acorn

Bowness Developments Ltd



**DMT**

Box 1221 Rimbey, AB T0C 2J0  
Phone: (403) 843-3449 Fax: (403) 843-4246  
G.S.T.: 136208535RT WCB: 2981232

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April 6, 2011

To Whom It May Concern:

RE: Tax Incentives

This letter is in support of the initiative of the businessmen of Rimbey to keep the tax incentives in place.

As a thriving business in this community, we were happy to build our new shop in the town of Rimbey. A major contributing factor was the 5 year tax incentive we were told would apply. We employ a number of people who live in the county and the town. The price we paid for the 2 lots in town was weighed against purchasing land in the county. It is our understanding the County taxes would have been lower. The tax incentive was a definite plus that swayed us.

Rimbey businesses and commercial properties have grown tremendously in the past few years. We believe this is directly related to the forethought and aggressive nature of the previous council. Many small communities our size have not grown at all and in fact have stagnated. We do not want Rimbey to go backwards, but stay the progressive and growing town it has been.

We hope this town council will re-think its decision and reinstate the tax incentive. Many other communities offer incentives. The reason they do this is obvious, to encourage business growth and strengthen their communities in which they live.

Sincerely,  
DMT

Wanda McNaught  
Administrator

To: Rimbey Town Council

Fr: Rick Pankiw operating as 1253581 Alberta Ltd

At the last Town Council Meeting a motion was made and passed to put off the passing of the budget to give concerned Business an opportunity to gather information about other communities connected with tax breaks. I applaud you for doing this, also at this time Mr. Payson also asked for information from anyone who could provide with what the breaks have done to help already. From my company's stand point we purchased the old True Value Building and between purchasing it and then renovating it, we spent approx \$400,000.00 dollars of which materials and labour costs were from our town. On top of this we also knew that by getting a tax incentive break we could lease out our spaces for a lot less during the initial lease. It gave us the opportunity to not only fill up the mall quickly but to offer a cheaper lease rate to our tenants.

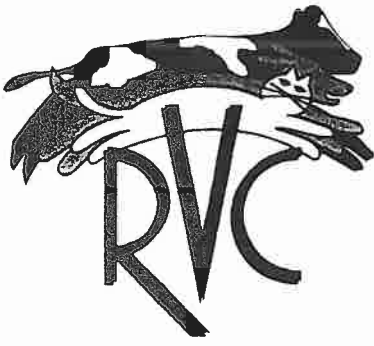
By doing this we took an old run down building situated in one of the towns busiest areas and helped to beautify our town and give some old and new business' an opportunity to have more space at a reduced rate. I would hope that Council looks at all information presented to them and would come back with the decision to re instate the incentives in a legal and lawful way.

In closing I would like to thank you for allowing me to write this letter and to assure you that we all want what is best for all the residents of our Town and Community.

Thanking You In Advance



Rick Pankiw



## *Rimbey Veterinary Clinic (1991) Ltd.*

Box 389, 4607 50 Avenue  
Rimbey, Alberta  
T0C 2J0

Telephone: (403) 843-2234 Fax: (403) 843-3399  
[www.rimbeyvet.ca](http://www.rimbeyvet.ca)

April 1, 2011

To: Rimbey Town Council

Dear Councillors,

After attending the open budget meeting on the evening of March 22, 2011 and making some comments that evening we have elected to follow up with council in the form of this letter. We would like to expand on some of our concerns with Council's decision to eliminate the tax incentive bylaw.

Small rural towns like Rimbey, close to larger urban centres can be difficult places to own a business. Make no mistake we all realize that small town living has its advantages also, that is why we chose to live and own a business here. Our veterinary clinic has been present here since 1964. We are one of a handful (believed to be less than 5) small towns that has had a veterinary clinic continuously open for that period of time. We chose over two years ago to make a significant reinvestment in this community by building a new veterinary clinic. Owning and operating a small town vet clinic is often not a very financially rewarding business, but it is what we do. In a time where many small towns worry about the provision of vet services in the future, we have made a commitment to Rimbey. We strongly believe our new facility will allow us to hire and retain vets in the future, where many small towns have not had the ability to bring young new professionals to town, and keep them.

At the time of our decision making process about possibly building a new vet hospital we entered into some discussions with the town management and council of the day. Some of these discussions centered upon taxation of our new facility and lot. Prior to 2009 our old vet clinic sat on one large commercial lot, zoned C2. With the help of the town we divided that lot in half, left the eastern half of the lot zoned C2, and rezoned the site of our new building to Industrial, a requirement to build a vet clinic. We were told, and had a verbal agreement at the time that our tax situation would change only a little over the next 5 years after rebuilding. We expected to pay bare land taxes on our eastern undeveloped lot, and to pay a similar rate for our new vet clinic building and lot as we had paid on our old building. In other words, our taxes would go up a little bit, but not a large increase in the first 5 years after making this significant investment in our community. You can understand our shock and surprise when we were informed by the town (Ryan) that our taxes of approx. \$3500.00 per year in the past would now be going up to close to \$12000.00 per year immediately because of council's decision to suddenly discontinue the tax incentive rebate that we had been promised.

The costs of investing in new construction are large, and sometimes unseen costs do pop up. For anyone building new or making significant improvements to a building, large taxation changes simply amount to "piling on". Our budget provides for zero net over the next 3 years in our business, if things are worse than anticipated we will experience losses. A taxation increase of 9000.00 per year over the next five years will probably guarantee losses. Part of our ability to stay viable involves selling our eastern lot for development. We are greatly concerned that this sudden, and wrongheaded decision by council will preclude our ability to sell that lot for development.

We strongly believe that many if not all small communities, and some large ones, offer similar taxation delays or abatements for new construction. We also strongly believe that this information is likely held "close to the vest" by these communities. They are not likely to tell anyone, other than a developer in close discussion about their taxation incentives for their community. There are certainly likely to withhold that information from "competing communities", like Rimbey.

Section 347 of the Municipal Government Act seems very simple and clear. The type of tax incentives/rebates/abatements that were promised to us under the Town of Rimbey Tax Incentive Bylaws/Polycys that existed when we built our building are valid. We believe that the opinion received by the Town from Brownlee LLP is incredibly conservative at best, and simply wrong at worst.

Without the 5 year tax incentive or something with the same intent being reinstated by the Town of Rimbey we have concerns with the lack of potential development in the future. We believe that the taxation increases starting immediately after new construction or improvements will discourage developers simply because the risk is too large. Not all new buildings will be immediately and fully occupied. Developers will simply not be able to take the risk that their new buildings won't be fully utilized, but will have to bear the full tax costs right away. Repealing these tax incentives will offer some short term gain as taxation monies will be coming in a few years earlier than expected by the town. We feel the long term pain will arrive when the amount of new construction halts, with fewer new buildings and fewer taxation monies available to the town down the road. Holding the taxation increases off for five years will hopefully allow all of us who have made the commitment to reinvest in Rimbey to "get back on positive ground" before we bear the full brunt of those increases. We also hope the return of the tax incentives will help encourage others to invest in our community in the future. We strongly encourage the Council of the Town of Rimbey to reinstate the Tax Incentive Bylaws that were repealed in Motion 65/11. If those specific Bylaws cannot be reinstated we strongly encourage the town to pass new bylaws with the exact same intent and effects as the ones that were repealed.

Regards,

Ian Giebelhaus DVM, Bsc.Ag

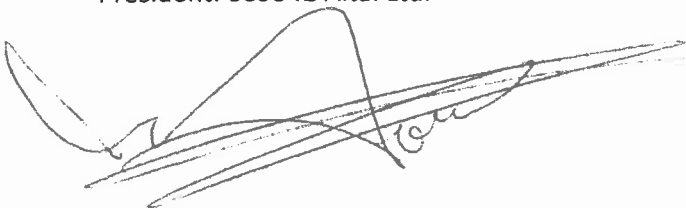
Grady Barton DVM

President: Rimbey Veterinary Clinic (1991 Ltd.)

Secretary: Rimbey Veterinary Clinic (1991 Ltd.)

President: 889342 Alta. Ltd.

Secretary: 889342 Alta. Ltd.



**SJC DEVELOPMENT CORPORATION**  
**P.O. Box 1546, Rimbey, Alberta T0C 2J0**  
**Tel 1 780 827 6900 Fax 1 403 843 2997**

**How did the tax incentive program influence SJC Development Corporation to develop in the Town of Rimbey?**

When selecting a site to build a hotel a developer has to commit to several criteria.

1. Site location
2. Potential for a successful project.
3. Financing
4. Local industry
5. Local governing body and economic development opportunities.
- 6. Development incentives**

The tax incentive program put forth by the Town of Rimbey allowed a developer the opportunity to develop without the need to pay full property tax on the project assisting the business over the first five years of operation.

Without this incentive we would not have developed the property. This means less present taxes, 20 unemployed persons and the loss of purchases of local goods and supplies.

We have been very supportive of the community and Rimbey would not have had this support if we had not developed the Best Western Hotel.

Development incentives are an investment in the future, and an enticement to develop in the present. They assist in the success of the future of a business by helping to bring down the start up costs to the business.

There are just too many towns that offer tax incentives to ignore this avenue of the development process. As a businessman I would not have bought, developed or built without this tax incentive offered by the Town of Rimbey.

## TUNDRA ELECTRIC LTD

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Box 2150  
Rimbey, AB  
T0C-2J0  
Phone (403)704-6912  
tundra.electric@albertahighspeed.net

To whom this concerns

On about Sept 15<sup>th</sup> 2006, Colin Reed and myself (Chris Reitz) started to look for a town where we could start up an electrical company. We were residing in Drumheller at the time and wanted to go into business together but Drumheller had approximately 6 electrical companies at the time.

Heading west we started looking at towns in Olds. Then headed up Hwy 2 to several towns, nothing really interested us. Our last stop was going to be Sylvan Lake, we remembered that Rimbey had a race track (as we both race cars) so we decided to keep going north to Rimbey.

Sitting at the race track, a member of the track came over to see what we were doing. We explained why we came up here to which he said how hard it was to find electricians. After a lengthy discussion and a drive around Rimbey, where we noticed a lot of empty lots surrounded by older buildings this now became a concern of ours. We contacted the gentleman that we first talked to at the track. He told us to come up again the next week and meet some more of the people around Rimbey.

One week later we did just that. This is when we met the Mayor at the time and a lot of business people. Expressing our concern about the empty lots in Rimbey, we were told about the tax incentive in place at the time. This really interested us to look a little deeper at this town. More driving around to look at the infrastructure and more discussions with the staff at town hall. Making a long story short we figured Rimbey had more to offer than all the other towns we looked at.

October 26<sup>th</sup> 2006 we made the move and started Tundra Electric Ltd. Things started out real good for us. Really liking our choice we started to plant our roots and moved our shop from 6 kms out of town, into town the old creamery which was vacant for some time. We began to need more help thus employed up to 2 apprentices from town and one journeyman and 2 office staff. The 2 apprentices started their electrical career with us and since have moved on.

With thoughts of opening a lighting store to complement our electrical company and keep the towns people from shopping out of town, we moved into the old Macleod's building which was also empty. It took a little longer than expected to open our lighting store, which opened this last March 7<sup>th</sup>.

Before the last town election we had a chance to bid several large commercial jobs including the new Vet clinic, Frontline Compression, DMT, and Feed Rite just to name a few. We did not get all of these contracts but did get several, meaning we now had to hire again. We still had a good work load to keep busy for some time and were looking forward to more development in Rimbey being residential or commercial.

With 3 apprentices and one office manager at the time of the rescinding of the tax incentive to businesses, we still needed one more apprentice. We hired a female apprentice presently residing in Reddeer. Part of the reason she joined our team was the fact that we were not only busy but that she is considering a move to Rimbey.

Now that the tax incentive is possibly gone Tundra Electric has become unsure of our work load in the future. Now not sure if we can keep this many staff employed, our new apprentice and her husband have to put their relocation on hold. This is taking 2 new possible residences from buying or even building a new home in Rimbey. Two new people shopping in our town, raising a family in Rimbey.

Now in the past month we have started to look for work out of our regular working area. This means our staff will now be shopping for lunch, fuel and possibly other things in some other town. This helps other towns but does Rimbey and our businesses no good.

We are now even second guessing our decision of opening up our lighting store. With development slowing down in Rimbey where does this leave us and our employees, out of town. Every time we see a business not stay in town from the dollar store to clothing stores this only promotes shopping out of town. We rely on new development and renovations for our businesses to survive.

We are hear to ask the present Mayor and town council to look real hard at the decisions being made for our town. We love working, shopping and playing in Rimbey and area. Not all of us live in town but we buy everything local if it is available. From trucks to food and would hate for that to change because of businesses closing down.

Thank for your time in reading this. If you have any questions please feel free to contact us.

Chris Reitz and Colin Reed  
Tundra Electric Ltd  
Rimbey Lighting  
403-704-6912

The image shows two handwritten signatures in black ink. The top signature is a cursive signature that appears to be 'Chris Reitz'. The bottom signature is a cursive signature that appears to be 'Colin Reed'.



**Section Six  
THE TOWN OF RIMBEY  
BUSINESS ASSOCIATION**



## SECTION SIX

### THE TOWN OF RIMBEY BUSINESS ASSOCIATION

In the initial business community discussions pertaining to the repeal of the tax incentive bylaws by Rimbey Town Council, the business persons of the Town of Rimbey considered it expedient to establish a non-profit, non-political Business Association to promote, expand and enhance economic development and advise the Town of Rimbey Council regarding matters pertaining to the business community.

The core representatives of the business community who wished to take on this endeavour as a voice of the business community in the issues surrounding the repeal of the tax incentive Bylaw 827/08, did so in good faith and with only a positive mindset to work together proactively with the Town of Rimbey Council. We wish to continue our presence in the Rimbey community with positive support long after the issue of tax initiatives is put to rest.

At no time did these individuals, nor do these individuals, wish to participate in actions or circumstances of bad faith. We have discussed at length our sincere desire to work together for the good of the Town of Rimbey, and we do not sanction the negative actions of others that act contrary to our goal of a vibrant and healthy Rimbey community.

Our purposes at present are simple:

**Purpose 1:** To work together with the Town of Rimbey to reinstate a Property Tax Incentive for new commercial and industrial development in some form that is acceptable by all parties concerned.

**Purpose 2:** To gather information to establish a positive and unified voice in the business community. There is an urgent need to open the lines of communication between the Town of Rimbey and the business community, and our goal is to initiate and maintain this communication in a positive and effective manner.

**Purpose 3:** As mentioned in paragraph one above, the business persons of the Town of Rimbey consider it expedient to establish a non-profit, non-political Business Association to promote, expand and enhance economic development and advise the Town of Rimbey council regarding matters pertaining to the business community.

## **SECTION SIX**

### **THE TOWN OF RIMBEY BUSINESS ASSOCIATION**

The incorporation of the Rimbey Business Association under the Alberta Society's Act is pending in its initial stages. We look forward to being a recognized business group that will foster and encourage high standards of operation and ethics, represent member interests, assist and cooperate in business practices, and share information with other community associations.

There was some fear expressed that we would work against or duplicate the community organizations currently in operation within the Town of Rimbey business community; namely, the Rimbey Chamber of Commerce. Our hope is to work alongside the Chamber of Commerce with positive and united efforts. We hope to share information and resources, and work together to advance the best interests of the community.

We believe our mandates differ in that the objectives of the Rimbey Business Association are as follows:

- a) To create a healthy economic environment for the business community in order to practice a constructive role in the economic development process
- b) To address economic issues and problems facing the business community through an effective dialogue with the Town of Rimbey Council and authorities
- c) To strengthen the role of the business community in the economic decision making policy with the aim of better application of laws and regulations resulting in a higher level of performance
- d) To support the role of the business community to attract investment and development projects
- e) To provide useful services for business persons in order to support their positions and strengthen their enterprises

On April 4, 2011 our first public business community meeting was held at the Best Western Hotel in response to the affected business community concerns respecting the elimination of the tax incentive programs in Rimbey.

## **SECTION SIX**

### **THE TOWN OF RIMBEY BUSINESS ASSOCIATION**

We were pleased with the attendance and the interest in the formation of a Rimbey Business Association, with 70% of attendees filling out forms if they wished to participate as a member of the Association in future business community endeavours. It was highly stressed to those in attendance that our goal is to work with the Town of Rimbey with a united spirit and cooperative, open minds.

We are also pleased to attach to this presentation a letter of support from the Rimbey Chamber of Commerce. Their shared vision of a unified voice is greatly appreciated, and we look forward to working with them in the future.

Please also find attached to this presentation a copy of the proposed bylaws of the Rimbey Business Association.



6 April 2011

To: Rimbey Town Council

**Re: The Rimbey Business Association**

Board members from the Rimbey & District Chamber of Commerce attended the meeting of the Rimbey Business Association on Monday, April 4, 2011 at the Best Western. This meeting was specifically about the tax incentive program that was removed by Town Council.

We were very impressed with the research they had done, but even more so in the attitude that they have adopted towards working with and not against Town Council. Their presentation was easy to understand, the research was thorough and the goals made sense. They stated very clearly that the main focus of the group was to tackle issues that arise and work with the Town Council members to find the best possible solutions. They said that in working with Council and Chamber we could accomplish many things that will add to Rimbey's future.

In order for Rimbey to continue to prosper and grow we need to promote business development. Jobs bring people to Rimbey. Hand in hand with that, a welcoming, beautiful town with lots of services like schools, RCMP and recreational opportunities is what keeps people coming back to visit and coming back to stay. We, the Chamber, feel that the Business Association has the potential to be a great resource for Council as well as for Chamber.

In conclusion, the board members have responded to supporting the Business Association with a majority vote of "Yes" with the provision that they continue a "*work-with*" attitude towards Town Council and Chamber of Commerce.

Thank you for taking the time to consider our position. If you have any questions please call me at 403-843-2727.

A handwritten signature in black ink, appearing to read "J Stratton", is written over the typed name.

Jackie Stratton

President, Rimbey & District Chamber of Commerce

# TOWN OF RIMBEY BUSINESS ASSOCIATION

WHEREAS the businessmen of the Town of Rimbey considers it expedient to establish a non profit, non political Business Association to promote, expand and enhance economic development and advise the Town of Rimbey Council regarding matters pertaining to the business community.

## PART 1 – OBJECTIVES

1. To create a Board to be known as the RIMBEY BUSINESS ASSOCIATION to:
  - a) To create a healthy economic environment for the business community in order to practice a constructive role in the economic development process.
  - b) To address economic issues and problems facing the business community through an effective dialogue with the Town of Rimbey Council and authorities.
  - c) To strength the role of the business community in the economic decision making policy with the aim of better application of laws and regulations resulting in a higher level of performance.
  - d) To support the role of the business community to attract investment and development projects.
  - e) To provide useful services for business persons in order to support their positions and strengthen their enterprises.

## PART 2 – DEFINITIONS

1. “**Board**” shall mean and include the RIMBEY BUSINESS ASSOCIATION BOARD
2. “**Town**” shall mean the Council of the Town of Rimbey
3. “**Business Community**” shall mean and include business persons who own or operate a business in the Town of Rimbey or person who will develop, construct or erect buildings in the Town of Rimbey.

## PART 3 – APPOINTMENTS

1. The Board shall consist of not less than five (5) active members elected from members of the RIMBEY BUSINESS ASSOCIATION

## PART 4 – TERMS

1. The Board members elected by the RIMBEY BUSINESS ASSOCIATION shall serve the following terms:

- a) Members shall hold office for three (3) years provided that on the first appointment, members who hold office:
  - i) Until the first day of November of the first year following the date of election – two members
  - ii) Until the first day of November of the second year following the date of election – two members
  - iii) Until the first day of November of the third year following the date of election – all others
2. If any of the members may no longer attend meetings or resign the RIMBEY BUSINESS ASSOCIATION shall elect another member for the balance of the absentee member's term of office.
3. A member absenting himself/herself from three (3) consecutive meetings of the Board (unless such absence be caused through illness or unless authorized by resolution of the Board entered upon its minutes) the Board shall appoint another member for the balance of the absentee member's term of office.

#### **PART 5 – PROCEDURES**

1. Annually during the month of November, the Board shall hold a meeting, at which time a Chairperson, a Vice Chairperson and a Secretary/Treasurer shall be elected by the RIMBEY BUSINESS ASSOCIATION for the ensuing year.
2. The Chairperson shall preside at meetings of the Board and in the absence of the Chairperson, the Vice Chairperson shall preside at meetings of the Board.
3. Meeting of the Board shall be held on a regular basis at a time to be set by resolution of the Board, at least once every three (3) months, and at such other times as deemed necessary.
4. A Quorum for regular and special meeting of the Board shall be three (3) members.
5. Special meetings may be called on twenty-four (24) hours' personal notice by the Chairperson or at the request of any three (3) members of the Board.
6. The Board shall not pledge the Town in connection with any matters whatsoever, nor shall the said Board or any member thereof, have any power to authorize any expenditure charged against the Town of Rimbey.

**Part 6 – MEMBERSHIP**

1. Membership will be by application and approval by the Board
2. Members will be required to pay an annual membership fee to be determined by the Board.

**PART 7 – SECRETARY/TREASURER**

1. The Secretary/Treasurer shall:
  - a) Maintain all records and correspondence that are relative to the Board
  - b) Maintain the membership roll
  - c) Maintain and keep record of all cash transactions.
  - d) Advise the Board of the financials of the RIMBEY BUSINESS ASSOCIATION

This Association takes effect and will become activated upon the signatures of three (3) members

Signed this \_\_\_\_\_ Day of the \_\_\_\_\_ Month in the year 2011 in the Town of RimbeY

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_

Name(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_



**Section Seven**  
**DEVELOPMENT SOLUTIONS**



## **SECTION SEVEN**

### **DEVELOPMENT SOLUTIONS**

Although the business community has recognized the need for the establishment of a Business Association and the positive step forward for this formation is underway, the focus of our first purpose is now at hand. And that is to reinstate the Property Tax Incentive for New Commercial and Industrial Development.

The exact bylaw and policy wordings in which these incentives have been in effect in Rimbey over the last 12 years, particularly in reference to Bylaw 827/08, may now not be possible in its previous form; however, maintaining these incentives as part of the vitality and health of this community is essential. Reinstatement in an acceptable form is desired, and planning together with the Town of Rimbey is essential.

Initial discussions have been to possibly market these tax incentives for new business using proposed terminology such as Business Development Solutions/Program/Policy. If Council feels it necessary to take these tax incentives away, we strongly suggest Council puts something else in its place that is acknowledged and acceptable to all parties concerned.

We also recognize that a proposed new policy of the Town of Rimbey must adhere to all facets of the law, municipal government, and our own consciences.

With that stated, there has not been adequate time, nor the opportunity to address the challenge of possible development solutions to our fullest abilities in this short time frame. This is where we trust the Town of Rimbey Council to consult with our business association to garner and identify some plans on how we can work together to address these incentive issues at the earliest possible occasion.

With mutual collective input from the Town of Rimbey and the business community representatives, perhaps together we can come up with ideas of how to save money. We anticipate the challenge for development solutions as a good opportunity to open the areas of communication with the town.

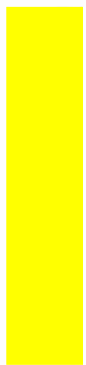
## **SECTION SEVEN**

### **DEVELOPMENT SOLUTIONS**

It may be inevitable that the Town of Rimbey be held accountable to initiate and implement a progressive and acceptable solution to the elimination of the tax initiative programs. The business association is urging Council to readdress these tax incentive issues, and we commit to working together with the Town in this process.

Finding equitable solutions together with the business community can rebuild trust, replace faith in the municipal process in Rimbey, and hopefully discover a reasonable solution in an unbiased, fair and open-minded capacity.

In the end, we can all benefit in a viable community that continues to encourage growth and development.



## SECTION EIGHT

### SUMMARY

In summary to this presentation, as business owners, operators, and developers in the community of Rimbey, it is beneficial and essential to be positive, open-minded and informed in the business community. An open line of communication will always be the best approach to the well-being of any community in which we all play, live, and work.

We certainly appreciate the extra allotment of time as well as the opportunity to research and present this information package pertaining to the issue of Tax Incentive Programs to the Town of Rimbey Council. We commend each and every one of you on governing the municipality of Rimbey. Those who take on the duties and responsibilities of public office, we are certain at times, find that it is not always an easy task.

If the approach of the Town of Rimbey is to take the Property Tax Incentives away ... we strongly encourage Council to put something in its place of the same effect that enables positive results for those affected. It is only through working together that we feel we can obtain the desired results for everyone concerned.

It is with our purposes stated in this presentation that we sincerely hope the concerns of the affected Rimbey business community with respect to the matter of a Tax Incentive Program are outlined and acknowledged. We look forward to working under a united business mandate of the new Rimbey Business Association in the weeks to come, and together with Rimbey Town Council we hope to serve our community with mutual respect, trust, and faith.

We thank you very much for your time and attention. It is with an optimistic view that we, on behalf of the business community of Rimbey, valiantly remain ... "open for business".

Yours Respectfully,

Steffen Olsen, Stan Cummings, Michelle Oberhammer  
In Representation of the Rimbey Business Community