



## Town of Rimbey

Bylaw 974/21

A BYLAW OF THE TOWN OF RIMBEY, IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE REGULATIONS FOR THE TAX INCENTIVES BYLAW.

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**WHEREAS** The Town of Rimbey considers it desirable to encourage the development of non-residential properties for the general benefit of the Town;

**AND WHEREAS** Pursuant to Section 364.2 of the *Municipal Government Act*, RSA 2000, c M-26, Council may pass a tax incentives bylaw to encourage development and revitalization of non-residential properties for the general benefit of the Town;

**AND WHEREAS** The Town of Rimbey is responsible for carrying out measures that will develop and maintain a viable community pursuant to Section 3(c) of the *Municipal Government Act*, which includes measures to improve the long-term economic outlook for the Town,

NOW THEREFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF RIMBEY, IN THE PROVINCE OF ALBERTA DULY ASSEMBLED, ENACTS AS FOLLOWS:

### 1 TITLE

1.1 This Bylaw may be referred to as the "Tax Incentives Bylaw".

### 2 DEFINITIONS

2.1 In this Bylaw, unless the context otherwise requires:

- a) "Act" means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;
- b) "Administration" means the administrative and operational arm of the Town comprised of the various departments and business units and including all employees who operate under the leadership and supervision of the CAO;
- c) "Applicant" means a person who applies for an Exemption;
- d) "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;
- e) "Assessed Person" means an assessed person as that term is defined under Section 284(1) of the Act;
- f) "Bylaw" means this Tax Incentives Bylaw;
- g) "Chief Administrative Officer" or "CAO" means the chief administrative officer as appointed by Council, including the CAO's delegate;
- h) "Complete Application" means an application submitted pursuant to this Bylaw that includes the Application Fee and the application requirements for non-residential tax incentives and the application form for non-residential tax incentives as set out in Appendices "A" and "B", respectively, attached hereto;
- i) "Council" means all the councillors of the Town including the chief elected official for the Town;

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- j) "Development or Revitalization" means, in respect of a Non-residential Property, construction of a new Structure, construction of an expansion to an existing Structure and/or renovation or improvement of an existing Structure, but excludes demolition of a Structure if that demolition does not occur in conjunction with construction of a new replacement Structure;
- k) "Exemption" means an exemption from taxation for Non-residential Property as provided for in Part 10, Division 2 of the Act. For purposes of clarity, the exemption from taxation applies only to taxes imposed by the Town under Part 10, Division 2 of the Act and not any Provincial requisitions;
- l) "Non-residential Property" means non-residential as defined in the Act in respect of property;
- m) "Qualifying Property" means a Non-residential Property that is the subject of Development or Revitalization;
- n) "Structure" means a structure as that term is defined in s 284(1)(u) of the Act that is Non-residential Property;
- o) "Tax Incentive Agreement" means a written agreement setting out the terms and conditions for an Exemption for the Qualifying Property; and
- p) "Town" means the Town of Rimbey in the Province of Alberta.

**3 PURPOSE**

3.1 The purpose of this Bylaw is to allow tax incentives in the form of Exemptions from taxation under Part 10, Division 2 of the Act for Qualifying Properties in the Town that meet the requirements of this Bylaw.

**4 CRITERIA FOR AN EXEMPTION**

4.1 In order to apply for an Exemption, an Applicant must meet the following criteria:

4.1.1 The Applicant must be the Assessed Person for the Qualifying Property that is the subject of the application; and

4.1.2 The Applicant must have no outstanding monies owing to the Town.

4.2 In order to qualify for an Exemption, the Non-residential Property in question must be a Qualifying Property, and must meet the following additional criteria:

4.2.1 The Qualifying Property must be located within the geographical boundaries of the Town;

4.2.2 All required Town development approvals with respect to the Development or Revitalization of the Qualifying Property must have been issued;

4.2.3 The Development or Revitalization of the Qualifying Property must cause the assessed value of the Qualifying Property, as set out in notices of assessment for the Qualifying Property, to experience an incremental



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increase of at least \$250,000 between the taxation year immediately prior to the commencement of construction of the Development or Revitalization and the first taxation year to which an Exemption provided pursuant to this Bylaw is to apply; and

4.2.4 The Applicant must submit a Complete Application in accordance with the terms of this Bylaw.

4.3 No Exemption shall be provided in respect of any Development or Revitalization that was completed before this Bylaw comes into force.

#### 5 APPLICATION FOR AN EXEMPTION

5.1 Applicants must submit a Complete Application to the CAO.

5.2 The Application Fee is \$1,000.

5.3 Complete Applications may be submitted after all required Town development approvals with respect to the Development or Revitalization have been issued, and Complete Applications must be received on or before the date that is sixty (60) days after the date on which construction of the Development or Revitalization has commenced.

5.4 Complete Applications must be received on or before October 1<sup>st</sup> of the year prior to the year in which the requested Exemption is to commence.

5.5 Complete Applications may be considered and approved in accordance with the requirements of this Bylaw before construction of the Development or Revitalization of the Qualifying Property is complete, however, the Exemption will not apply until all such construction is complete and has been inspected and approved for occupancy.

5.6 Notwithstanding the Complete Application requirements set out in this Bylaw, the CAO may require any additional information that, in the discretion of the CAO, is necessary to complete the application.

5.7 The CAO will advise Applicants in writing if their application is accepted for consideration. Applications accepted for consideration shall become the property of the Town and may not be returned.

5.8 The CAO has the discretion to reject applications that are incomplete or illegible.

5.9 Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the deadline provided in section 5.4 of this Bylaw.

5.10 The CAO will advise Applicants in writing with reasons if their application is rejected.



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#### 6 CONSIDERATION OF APPLICATIONS

6.1 Administration shall review the Complete Application to determine if it meets the criteria and requirements for an Exemption and provide a written report with recommendations to Council.

6.1.1 In conducting a review pursuant to section 6.1, Administration may rely upon financial documentation and estimates provided by the applicant to make an initial determination of whether or not the criterion in section 4.2.3, regarding assessed value, is met. For greater certainty, and without limiting any other provision of this Bylaw, an initial determination made pursuant to this section shall not prevent the subsequent cancellation of an Exemption, in accordance with this Bylaw, in the event that it is determined, on the basis of future assessments, that the criterion in section 4.2.3 has not, in fact, been met.

6.3 Council shall review the Complete Application and Administration's report and may:

6.3.1 pass a resolution directing Administration to enter into a Tax Incentive Agreement; or

6.3.2 pass a resolution refusing the Complete Application.

6.4 A resolution directing Administration to enter into a Tax Incentive Agreement must include:

6.4.1 the future taxation years to which the Exemption applies; and

6.4.2 the details and extent of the Exemption, which shall be as follows:

6.4.2.1 In the first taxation year identified in the Tax Incentive Agreement, the Qualifying Property shall receive a 100% Exemption;

6.4.2.2 In the second taxation year identified in the Tax Incentive Agreement, the Qualifying Property shall receive an 80% Exemption;

6.4.2.3 In the third taxation year identified in the Tax Incentive Agreement, the Qualifying Property shall receive a 60% Exemption.

6.5 An Exemption must not exceed three (3) consecutive tax years.

6.6 A resolution passed under section 6.3.2 refusing an application must include the reason(s) for refusal.

6.7 Administration shall provide written notice of a refusal to an Applicant which must include the resolution passed under section 6.3.2.



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#### 7 TAX INCENTIVE AGREEMENT

7.1 Where Council has passed a resolution approving an Exemption, Administration shall draft a Tax Incentive Agreement in accordance with the resolution of Council.

7.2 A Tax Incentive Agreement must outline:

7.2.1 the taxation years to which the Exemption applies, which must not include any taxation year earlier than the taxation year in which the Exemption is granted;

7.2.2 the extent of the Exemption for each taxation year to which the Exemption applies;

7.2.3 a deadline for submission of proof that the Qualifying Property has been approved for occupancy;

7.2.4 any criteria in section 4 which formed the basis of granting the Exemption and the taxation year or years to which the criteria applies all of which are deemed to be a condition or conditions of the Tax Incentive Agreement the breach of which will result in the cancellation of the Exemption for the taxation year or years to which the criteria applies;

7.2.5 In the event of a cancellation pursuant to section 8.1 of this Bylaw, any monies owed to the Town shall be immediately paid by the Applicant; and

7.2.6 any other conditions Administration deems necessary and the taxation year(s) to which the condition applies.

7.3 Tax Incentive Agreements shall be executed by the chief elected official or their delegate and the CAO.

#### 8 CANCELLATION OF TAX INCENTIVE AGREEMENT

8.1 If at any time after an Exemption is granted, Administration determines that:

8.1.1 the Applicant or their application did not meet or ceased to meet any of the criteria in section 4 which formed the basis of granting the Exemption;

8.1.2 tax arrears are owing with respect to the Qualifying Property; or

8.1.3 there was a breach of any condition of the Tax Incentive Agreement;

Administration shall make a recommendation to Council and Council may, by resolution, cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies.

8.2 A resolution passed by Council pursuant to section 8.1 must include reasons and identify the taxation year or years to which the cancellation applies.



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8.3 Administration shall provide written notice of a cancellation to an Applicant which must include the resolution passed under section 8.1.

**9 REVIEW**

9.1 Where an application has been rejected by Administration on the basis that it is incomplete, Applicants may apply to Council within 14 days of receiving notice of the refusal to review the decision to reject the application.

9.2 Applicants may apply to Council within 14 days of receiving a Tax Incentive Agreement to review the Tax Incentive Agreement on the limited issue of whether the Tax Incentive Agreement follows the direction of Council. Council may revise the Tax Incentive Agreement or provide direction to Administration to revise the Tax Incentive Agreement in accordance with Council's initial resolution.

9.3 Applicants may apply to Council within 14 days of receiving a notice of cancellation to review the cancellation and Council may uphold or revoke the cancellation.

9.4 Applications for judicial review of a decision pursuant to this Bylaw must be filed with the Court of Queen's Bench and served not more than sixty (60) days after the date of decision.

**10 SEVERABILITY**

10.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of this Bylaw is deemed valid.

READ A FIRST TIME THIS 26 DAY OF January 2021.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER

READ A SECOND TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER



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READ A THIRD TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER

SIGNED AND PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER



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#### **Appendix "A"**

#### **Application Requirements for Non-Residential Tax Incentives Pursuant to the Tax Incentives Bylaw No 974/21**

1. All applications for an Exemption under to the Tax Incentives Bylaw must include the following information:
  - a) a signed and dated application form;
  - b) the Application Fee;
  - c) if the Applicant is not an individual, an agent authorization form or directors' resolution;
  - d) if the Applicant is a corporation, a corporate registry record of the Applicant dated within 60 days of the date of the application;
  - e) a land titles certificate for the lands on which the Qualifying Property is located dated within 60 days of the date of the application;
  - f) a description of the business conducted, or to be conducted, on the Qualifying Property;
  - g) copies of all development permits issued with respect to the Development or Revitalization of the Qualifying Property;
  - h) an estimate of when the Qualifying Property will be approved for occupancy after completion of the Development or Revitalization;
  - i) an explanation of how the application meets the criteria for an Exemption; and
  - j) financial documentation related to the Development or Revitalization of the Qualifying Property that indicates that the increase in assessed value that is required by the Tax Incentives Bylaw is, or will be, met, which shall include, without limitation, construction cost estimates, copies of receipts and paid invoices and estimates regarding the current and expected future value of the Qualifying Property.
2. Applicants may provide any other material, including additional print, visual or audio-visual material, which the Applicant believes will support their application.

**NOTE: Applications and all material provided will be included in reports to Council and the Council agenda packages that are available to the public.**

**All Qualifying Properties will be subject to inspection by Town staff to ensure the validity of the application.**





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**Appendix "B"**  
**Application Form for Non-Residential Tax Incentives**  
**Pursuant to the Tax Incentives Bylaw No. 974/21**

**Applicant Information:**

Applicant Name:	
Registered Corporate Name, If Different:	
Legal Description of Assessed Property:	
Mailing Address of Assessed Property:	
Corporate Registry Office Address of Applicant:	

**Agent Information:**

Name of Authorized Agent for Applicant:	
Mailing Address for Agent:	
Email Address for Agent:	
Telephone Number for Agent:	

Personal Information required by Town of Rimbey application forms is collected under authority of sections 33(a) and (c) of the Alberta Freedom of Information and Protection of Privacy (FOIP) Act. Your personal information will be used to process your application(s). Please be advised that your name, address and details related to your application may be included on reports that are available to the public as required or allowed by legislation. If you have any questions, please contact the Town's FOIP Head at [insert contact information].

Provide, or append, a brief description of the business conducted, or to be conducted, on property:

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Describe, or append, an explanation of why you are seeking an Exemption and how you meet the criteria set out in the Tax Incentives Bylaw:

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What date is the subject property expected to be approved for occupancy:

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Any additional documentation must be appended to the application. Indicate if the application includes the following:

- Corporate Registry Record (if applicable) (required)
- Land Titles Certificate
- Agent Authorization Form/Directors' Resolution (if applicable) (required)
- Application Fee
- Financial Documentation re: Increase in Value (required) materials (optional)
- Other
- Copies of development permit(s) (required)

\_\_\_\_\_  
Date of the Application

\_\_\_\_\_  
Signature of Applicant (or Applicant's Agent)

\_\_\_\_\_  
Print Name of Applicant (or Applicant's Agent)

**FOR OFFICE USE ONLY**

\_\_\_\_\_  
**DATE APPLICATION WAS RECEIVED**

\_\_\_\_\_  
**NAME OF RECIPIENT**



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READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
MAYOR RICK PANKIW

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER  
LORI HILLIS

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
MAYOR RICK PANKIW

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER  
LORI HILLIS

READ a third and final time this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
MAYOR RICK PANKIW

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER  
LORI HILLIS