



**NORTHERN SUNRISE
COUNTY**

BYLAW NO. B419/23

BEING A BYLAW OF NORTHERN SUNRISE COUNTY TO PROVIDE NON-RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW DEVELOPMENT IN THE SUNRISE GATEWAY BUSINESS PARK ON UNDEVELOPED LOTS

WHEREAS the Council of Northern Sunrise County wishes to provide property tax incentives to encourage assessment growth and promote industrial and commercial development in the Sunrise Gateway Business Park on undeveloped lots;

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

NOW THEREFORE, the Council of Northern Sunrise County, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1 This Bylaw shall be known as the **“Non-Residential Property Tax Incentive Bylaw”**.

2. DEFINITIONS

2.1 In this Bylaw:

- 2.1.1 “Applicant” means the Assessed Person as defined under *MGA* s. 284(1) or authorized agent for the Assessed Person who applies for an exemption under this Bylaw.
- 2.1.2 “CAO” means Chief Administrative Officer as appointed by the Council of Northern Sunrise County.
- 2.1.3 “County” means the municipality of Northern Sunrise County.
- 2.1.4 “Council” means the elected officials as a whole who comprise the municipal Council for Northern Sunrise County.
- 2.1.5 “Designated Industrial Property” has the same meaning as defined under *MGA* s. 284(1) (f.01).
- 2.1.6 “Exemption” means the portion of municipal taxes on Non-Residential property and/or machinery and equipment that have been determined to be exempt in accordance with this Bylaw.
- 2.1.7 “Machinery and Equipment” means the type of property falling within the assessment class specified under *MGA* s. 297(1) (d).
- 2.1.8 “*MGA*” means the *Municipal Government Act*, R.S.A. 2000, c. M-26 as amended from time to time.
- 2.1.9 “Non-Residential” has the same meaning as defined under *MGA* s. 297(1)(b).
- 2.1.10 “Requisitioned Tax” means the tax that is collected by the County on behalf of the Province of Alberta or housing authorities, including but not limited to education and social housing tax.
- 2.1.11 “Tax Incentive Agreement” means a written agreement between the County and the Assessed Person setting out the terms and conditions for an exemption under this Bylaw.

3. ELIGIBILITY

- 3.1 Development shall conform to the County’s Land Use Bylaw and all other applicable provincial legislation.
- 3.2 All eligible development shall be on undeveloped lots and of a permanent nature.
- 3.3 Benefits under the Non-Residential Property Tax Incentive Bylaw cannot be combined with any other tax credit policy that may be offered by the County or the Province of Alberta.
- 3.4 Utilities and other fees owed to the County by the Applicant that are associated with the property must be current.
- 3.5 Taxes associated with the property must be paid by the due date in the Tax Penalties Bylaw as amended from time to time.
- 3.6 Only the municipal portion of taxes is eligible for exemption. Requisitioned taxes are excluded from any exemption.

- 3.7 Development which meets the minimum threshold of generating a \$250,000 increase to the assessment may be considered for tax exemption under this Bylaw.
- 3.8 The 2023 taxation year will be the first tax year that a tax exemption may be granted under the Non-Residential Property Tax Incentive Bylaw.
- 3.9 Tax exemption may be transferrable to new ownership unless the new owner fails to meet all requirements under the Non-Residential Property Tax Incentive Bylaw.

4. APPLICATION & PROCESS

- 4.1 Applicants are encouraged to apply prior to commencement of construction.
- 4.2 The County may require any additional information that, at the discretion of the County, is necessary to consider eligibility of the application or to confirm ongoing compliance with the eligibility criteria of the exemption.
- 4.3 The CAO will consider each application in accordance with the Non-Residential Property Tax Incentive Bylaw and:
 - 4.3.1 Grant the exemption and sign the application form; or
 - 4.3.2 Reject the application and advise the Applicant with written reasons as to why, including means to appeal to Council.
- 4.4 Tax exemption will begin in the taxation year following the completion of the development pending the Applicant meets all requirements of the Non-Residential Property Tax Incentive Bylaw including, but not limited to, the execution of the application form. The tax incentive will be applied as follows:
 - 4.4.1 Year 1 - 75% exemption on municipal taxes
 - 4.4.2 Year 2 - 50% exemption on municipal taxes
 - 4.4.3 Year 3 - 25% exemption on municipal taxes
 - 4.4.4 Year 4 - 0% exemption on municipal taxes

5. DISPUTE

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

6. SEVERABILITY PROVISION

- 6.1 Should any provision of this Bylaw be invalid then such invalid provision shall be severed and the remaining Bylaw shall be maintained.

EFFECTIVE DATE

This Bylaw shall come into force and effect when it receives third reading and is duly signed.

Read a first time this 24th day of January, 2023

Read a second time this 24th day of January, 2023

Read a third time this 14th day of February, 2023

Signed and made effective this 14th day of February, 2023


Reeve


Chief Administrative Officer