

**TOWN OF ROCKY MOUNTAIN HOUSE
BYLAW NO. 2024/11**

BEING A BYLAW OF THE TOWN OF ROCKY MOUNTAIN HOUSE IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF PROVIDING NON-RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW INDUSTRIAL AND COMMERCIAL LAND DEVELOPMENT OF GREENFIELD AREAS.

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

AND WHEREAS, the Town of Rocky Mountain House wishes to provide property tax incentives to encourage assessment growth and promote non-residential Lot expansion;

AND WHEREAS, Council considers it desirable to encourage the development of non-residential Lots for the general benefit of the municipality;

NOW THEREFORE, the Council of the Town of Rocky Mountain House, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

- 1.1. This Bylaw may be cited as the "**Non-Residential Land Development Tax Incentive Bylaw**".

2. DEFINITIONS

2.1. In this Bylaw, unless the context otherwise requires:

- (a) "**CAO**" means the Chief Administrative Officer of the Town, or their delegate.
- (b) "**Council**" means the Council of the Town.
- (c) "**Greenfield**" means undeveloped land that is being used for agricultural purposes or is in its natural state and identified for future non-residential urban development.
- (d) "**Linear Property**" means
 - (i) electric power systems, which has the meaning given to that term in the regulations,
 - (ii) street lighting systems, which has the meaning given to that term in the regulations,
 - (iii) telecommunication systems, which has the meaning given to that term in the regulations,
 - (iv) pipelines, which has the meaning given to that term in the regulations,
 - (v) railway property, which has the meaning given to that term in the regulations, and
 - (vi) wells, which has the meaning given to that term in the regulations.
- (e) "**Lot**" means a newly created tract or parcel of land that is registered at Land Titles and is for future non-residential development or use.
- (f) "**Town**" means the municipal corporation of the Town of Rocky Mountain House.

3. GENERAL RULES AND SPECIAL PROVISIONS

3.1 CRITERIA FOR TAX REDUCTION

To be eligible for non-residential tax reduction, the following criteria must be met and

maintained over the course of the reduction period:

- (a) The applicant shall have entered into a development agreement with the Town for the creation of new non-residential serviced Lots in accordance with Town standards, bylaws and area structure plans;
- (b) A subdivision plan has been approved by the Town and registered at Land Titles;
- (c) Construction of all required municipal and utility services to service new non-residential Lots must be substantially complete in accordance with a development agreement;
- (d) The non-residential development area is zoned for commercial or industrial use, pursuant to the Town's Land Use Bylaw, as amended;
- (e) All necessary development approvals must be obtained from the Town and/or the appropriate authority;
- (f) An applicant must not be in the process of foreclosure, bankruptcy, or receivership;
- (g) An applicant must not have compliance issues, be in violation of a development agreement, or be in violation of the Safety Codes Act at any time from application to the end of the reduction period; and,
- (h) An applicant must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the Town.

3.2 INELIGIBLE NON-RESIDENTIAL PROJECTS

Any projects or properties that are assessed as Linear Property are ineligible for the tax reduction program.

3.3 DETAILS OF REDUCTION

- (a) The reduction applies to the municipal property taxes, the Provincial School Requisitions, and the Seniors Housing Requisitions.
- (b) The reduction shall be a reduction of the mill rate of the non-residential Lot to be equivalent to the residential/farmland mill rate for that taxation year. The reduction shall continue for a five-year period and adjusted annually with the Tax Rate Bylaw passed by Council.
- (c) The reduction program shall be considered open from January 1, 2025, until December 31, 2028.
- (d) Any eligible Lot shall receive a reduction outlined in 3.3(b) of this Bylaw at any time within the reduction period. By way of example, if a Lot becomes eligible by December 31, 2028, this Lot will receive the reduction; whereas Lots becoming eligible after December 31, 2028, shall not enter the reduction program unless it is extended by Council.
- (e) Eligible Lots shall receive the first-year reduction in the first year the Lot is assessed as non-residential for the subsequent taxation year from the approved application date.
- (f) Notwithstanding part 3.3(e), complete applications may be considered and approved in accordance with this Bylaw before development on the qualifying Greenfield is complete; however, the calculation of reduction and reduction period will not be confirmed until all construction of the municipal services is complete, and inspected, and approved by the Town in accordance with the development agreement, and the property is assessed as non-residential for taxation.

3.4 CHANGE OF OWNERSHIP OR USE

- (a) Any change in ownership of a Lot will cancel the tax reduction for that specific Lot for the next taxation year.
- (b) If a Lot is used for any commercial or industrial purpose, the tax reduction for the specific Lot will be cancelled for the next taxation year.

3.5 APPLICATION FOR TAX REDUCTION PROGRAM

- (a) The CAO, or delegate has the authority to determine whether a reduction will be granted in accordance with the terms and conditions of this Bylaw.
- (b) The application process of a tax reduction is as follows:
 - (i) Applicants must submit a complete application for the Tax Reduction Program to the Town.
 - (ii) A complete application must be received before February 1 of the year the reduction is requested.
 - (iii) Applicants whose applications are returned as incomplete or ineligible, may resubmit one additional time.
 - (iv) Notwithstanding the complete application requirements, the Town may require additional information that, in the discretion of the Town, is necessary to complete the application or determine program eligibility and may require the applicant's consent to be given for the Town to obtain such additional information.
 - (v) The Town will advise applicants in writing of their application's success. Applications accepted for consideration will become the property of the Town and may not be returned.
- (c) Year 1 of the reduction program shall begin the following tax year of the year the subdivision plan is registered at Land Titles. The CAO shall have the discretion to vary the start date of the reduction program as necessary.

3.7 DECISION ON REDUCTION

- (a) If the CAO grants a reduction, a written decision will be issued to the applicant outlining the following information:
 - (i) The taxation years to which the reduction applies, which must not include any retroactive reduction for years prior;
 - (ii) Conditions of the reduction, the breach of which will result in cancellation of the reduction;
 - (iii) The date on which the reduction shall begin; and,
 - (iv) Any other information or conditions provided by the Town.
 - (v) CAO will advise Council of approved application.

If the CAO denies a reduction application, the CAO will issue a written decision to the Applicant outlining the following information:

- (i) The reason(s) the application was denied; and,
 - (ii) The date by which an application for an appeal to Council must be submitted.
- (b) A request for an appeal must be in writing and be received by the Town no later than the time and date specified in the decision in which the reduction was denied

or cancelled.

- (c) Council, after considering the appeal, may:
 - (i) Uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of a reduction; or,
 - (ii) Direct the CAO to revise or amend the decision with respect to the matter.
- (d) The decision of Council on appeal shall be final.

4. SEVERABILITY

If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Sections or parts shall be deemed to be severable and all other Sections or parts of the Bylaw shall be deemed to be separate and independent there from and to be enacted as such.

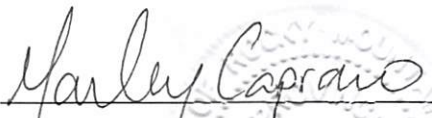
5. EFFECTIVE DATE

This Bylaw shall take full force and effect upon third and final reading.


READ a first time this 6th day of August, 2024.

READ a second time this 6th day of August, 2024.

READ a third time and passed this 20th day of August, 2024.



Marley Capraro, Acting Mayor



Dean Krause, CAO

