

TOWN OF BEAVERLODGE

BYLAW NO. 1039

PROVINCE OF ALBERTA

**A BYLAW OF THE TOWN OF BEAVERLODGE, IN THE PROVINCE OF ALBERTA,
TO ESTABLISH TAX INCENTIVES**

WHEREAS Section 364.2(1.1) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, permits Council to pass a bylaw to provide exemptions from taxation for residential properties (class 1) for the purpose of encouraging residential development and the provision of housing in that assessment class, for the general benefit of the municipality;

AND WHEREAS Section 364.2(2) of the *Municipal Government Act*, RSA 2000, c M-26, as amended, permits Council to pass a bylaw to provide exemptions from taxation for non-residential properties (class 2) for the purpose of encouraging the development or revitalization of such properties for the general benefit of the municipality;

AND WHEREAS the Council of the Town of Beaverlodge considers it desirable to establish the exemptions from taxation set out in this Bylaw for the purpose of encouraging residential development and the provision of housing, and encouraging the development or revitalization of non-residential properties, for the general benefit of the municipality;

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

PART 1 – INTERPRETATION AND APPLICATION

1 Short Title

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

2 Purpose

2.1 The purpose of this Bylaw is to allow tax incentives by establishing the following two, distinct exemptions from taxation under Part 10, Division 2 of the Act:

- (a) a Development Exemption; and
- (b) a Subdivision Exemption

as defined in, and subject to the provisions of, this Bylaw.

3 Definitions

3.1 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 a non-refundable 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) "CAO" means the chief administrative officer as appointed by Council, including the CAO's delegate;
- (g) "Complete Application" means an application submitted pursuant to this Bylaw that includes the Application Fee, the applicable application requirements, and application form, all as required by the CAO;
- (h) "Council" means the municipal council of the Town;
- (i) "Development Exemption" means an exemption from taxation for Residential Property or Non-Residential Property as provided for in Part 10, Division 2 of the Act, that is applicable to Qualifying Development Property pursuant to, and in accordance with, this Bylaw;
- (j) "Development Project" means, in respect of Residential Property or Non-Residential Property, construction of a new Structure that is permanent in nature:
 - (i) on a parcel of land that is vacant and undeveloped; or
 - (ii) on a parcel of land upon which all existing Structures are demolished for the purpose of facilitating, and in conjunction with, the construction of the new replacement Structure;
- but, excludes:
 - (iii) construction of an expansion to an existing Structure;
 - (iv) renovation or improvement of an existing Structure; and
 - (v) demolition of a Structure if that demolition does not occur for the purpose of facilitating, and in conjunction with, construction of the new replacement Structure;
- (k) "Exemption" means a Development Exemption and/or Subdivision Exemption;
- (l) "Land Titles" means the Alberta Land Titles Office;
- (m) "Non-residential Property" means non-residential as defined by the Act in respect of property, excluding linear property;

- (n) "Qualifying Development Property" means new Residential Property or Non-Residential Property Structures constructed pursuant to a Development Project, which, for greater certainty, excludes the underlying land;
- (o) "Qualifying Subdivision Property" means a new parcel of land created by way of a Subdivision Project that is:
 - (i) Residential or Non-Residential Property following registration of the plan of subdivision for the Subdivision Project at Land Titles;
 - (ii) 4 acres in size or less;
 - (iii) vacant and undeveloped at the time that the plan of subdivision for the Subdivision Project is registered at Land Titles; and
 - (iv) suitable for future development;

but, for greater certainty, excludes any Structures or other improvements upon the parcel of land;
- (p) "Residential Property" means residential as defined by the Act in respect of property;
- (q) "Structure" means a structure as that term is defined in s 284(1)(u) of the Act;
- (r) "Subdivision Exemption" means an exemption from taxation for Residential Property or Non-Residential Property as provided for in Part 10, Division 2 of the Act, that is applicable to Qualifying Subdivision Property pursuant to, and in accordance with this Bylaw;
- (s) "Subdivision Project" means subdivision of land that results in the creation of no less than four (4) new, separately titled parcels of land that are:
 - (i) Residential or Non-Residential Property following registration of the plan of subdivision for the Subdivision Project at Land Titles;
 - (ii) 4 acres in size or less;
 - (iii) vacant and undeveloped at the time that the plan of subdivision for the Subdivision Project is registered at Land Titles; and
 - (iv) suitable for future development;
- (t) "Tax Exemption Approval" means an approval issued under this Bylaw that sets out the terms and conditions of a Development Exemption or Subdivision Exemption, as applicable; and
- (u) "Town" means the Town of Beaverlodge in the Province of Alberta.

PART 2 – CRITERIA FOR AN EXEMPTION

4 Applicant Eligibility Criteria

4.1 In order to be eligible for an Exemption, the following criteria must be met:

- (a) the Applicant must be the Assessed Person for the property that is the subject of the application or an authorized agent for the Assessed Person;
- (b) the Assessed Person must not be in arrears or have outstanding amounts owing with regards to property tax, utilities, or other amounts payable to the Town;
- (c) the Assessed Person must not be in bankruptcy or receivership;
- (d) the Applicant and Assessed Person must not furnish false information within an application, or furnish false information or misrepresent any fact or circumstance to the Town;
- (e) the Applicant must submit a Complete Application in accordance with this Bylaw; and
- (f) the Applicant and Assessed Person must meet all requirements under this Bylaw and the Act.

5 Eligibility Criteria for a Subdivision Exemption

5.1 In order to qualify for a Subdivision Exemption, the property in question must be Qualifying Subdivision Property, and must meet the following additional criteria:

- (a) the Qualifying Subdivision Property must be located within the geographical boundaries of the Town;
- (b) all required subdivision approvals, and other applicable approvals, with respect to the Subdivision Project and Qualifying Subdivision Property must have been obtained, and compliance with such approvals must be maintained at all times;
- (c) the Subdivision Project and Qualifying Subdivision Property must not be in violation of any agreement entered into pursuant to Section 655 of the Act, any municipal bylaw, or the Safety Codes Act;
- (d) the Qualifying Subdivision Property must not be in arrears or have outstanding amounts owing with regards to property tax, utilities, or other amounts payable to the Town; and
- (e) the Qualifying Subdivision Property must not be going through foreclosure.

6 Eligibility Criteria for a Development Exemption

6.1 In order to qualify for a Development Exemption, the property in question must be a Qualifying Development Property, and must meet the following additional criteria:

- (a) the Qualifying Development Property must be located within the geographical boundaries of the Town;
- (b) all required development permits, and other applicable approvals, with respect to the Development Project and Qualifying Development Property must have been obtained, and compliance with such permits and approvals must be maintained at all times;
- (c) the Development Project and Qualifying Development Property must not be in violation of any agreement entered into pursuant to Section 650 of the Act, any municipal bylaw, or the Safety Codes Act;
- (d) the Qualifying Development Property, and any underlying land, must not be in arrears or have outstanding amounts owing with regards to property tax, utilities, or other amounts payable to the Town;
- (e) the Qualifying Development Property, and any underlying land, must not be going through foreclosure; and
- (f) The Development Project must cause the assessed value of the Qualifying Development Property to experience an incremental increase of at least \$50,000 between the taxation year immediately prior to the year in which construction of the Development Project, including demolition, if applicable, has commenced, and the first taxation year to which an Exemption provided pursuant to this Bylaw is to apply. For greater certainty, the change in the assessed value of the parcel of land upon which the subject Qualifying Development Property sits shall be excluded from this calculation.

PART 3 – APPLICATION

7 General Application Requirements and Process

- 7.1 To be considered for an Exemption, Applicants must submit a Complete Application to the Town.
- 7.2 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.
- 7.3 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.
- 7.4 The CAO has the discretion to reject applications that are incomplete, illegible, or provided after an applicable deadline set out in this Bylaw, and the CAO will advise an Applicant in writing with reasons if their application is rejected.
- 7.5 Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the applicable deadlines set out in this Bylaw.

8 Additional Application Requirements – Subdivision Exemptions

- 8.1 The Application Fee for a Subdivision Exemption is \$500.00.
- 8.2 A Complete Application for a Subdivision Exemption must be received before the plan of subdivision for the Subdivision Project and Qualifying Subdivision Property is registered at Land Titles.
- 8.3 Complete Applications for Subdivision Exemptions must be received on or before October 1st of the year prior to the year in which the requested Subdivision Exemption is to commence, unless the CAO has specified otherwise, in writing.
- 8.4 Complete Applications for Subdivision Exemptions may be considered and approved in accordance with the requirements of this Bylaw before the plan of subdivision for the Subdivision Project and Qualifying Subdivision Property has been registered at Land Titles, however, the Subdivision Exemption will not apply until after that plan of subdivision has been registered at Land Titles.

9 Additional Application Requirements – Development Exemptions

- 9.1 The Application Fee for a Development Exemption is \$500.00.
- 9.2 A Complete Application for a Development Exemption must be received before construction of the Qualifying Development Property, including demolition, if applicable, has commenced.
- 9.3 Complete Applications for Development Exemptions must be received on or before October 1st of the of the year prior to the year in which the requested Development Exemption is to commence, unless the CAO has specified otherwise, in writing.
- 9.4 Complete Applications for Development Exemptions may be considered and approved in accordance with the requirements of this Bylaw before construction of the Qualifying Development Property is complete, however, the Development Exemption will not apply until after construction of the Qualifying Development Property is complete, and has been inspected and approved.

10 Consideration of Applications

- 10.1 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 the CAO.
- 10.2 In conducting a review pursuant to Section 10.1, Administration and the CAO may:
 - (a) may rely upon financial documentation, other information, and estimates provided by the Applicant and Assessed Person; and
 - (b) consult with, obtain information from, and verify information with agents of the Town, other governments, government agencies, or persons;

to make an initial determination of whether or not the applicable eligibility criteria for an Exemption in this Bylaw are met. For greater certainty, and without limiting any other provision of this Bylaw, an initial determination made pursuant to this Section 10 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 or review of provided material, that the applicable eligibility criteria in this Bylaw, have not, in fact, been met.

10.3 The CAO shall review the Complete Application and Administration's report and may:

- (a) approve an Exemption and issue a Tax Exemption Approval; or
- (b) reject the application and advise the Applicant with written reasons for the rejection.

10.4 Administration and the CAO may, at any time, require the Applicant and Assessed Person to provide any documents deemed necessary to verify any information contained in an application or to confirm ongoing compliance with the eligibility criteria for an Exemption or conditions of a Tax Exemption Approval.

PART 4 – CALCULATION OF EXEMPTION

11 Calculation of Subdivision Exemption

11.1 In this Section 11:

- (a) **“Subdivision Base Year”** means the taxation year immediately prior to the year in which the plan of subdivision for Subdivision Project and Qualifying Subdivision Property has been registered at Land Titles; and
- (b) **“Pre-Subdivision Area”** means the land area of the original assessed parcel of land from which the Qualifying Subdivision Property in question was subdivided out pursuant to the Subdivision Project.

11.2 For each eligible taxation year identified in a Tax Exemption Approval for a Subdivision Exemption, the Qualifying Subdivision Property shall receive a Subdivision Exemption equal to the incremental increase in the annual property tax levied upon the Qualifying Subdivision Property attributable to the increase in the assessed value of the Qualifying Subdivision Property between the Subdivision Base Year and the eligible taxation year in question.

11.3 For the purpose of Section 11.2, the assessed value attributable to the Qualifying Subdivision Property in the Subdivision Base Year shall be apportioned based upon the land area of the Qualifying Subdivision Property relative to the Pre-Subdivision Area, as determined by the CAO in their discretion.

11.4 A Subdivision Exemption shall be 3 consecutive taxation years in duration.

11.5 The date upon which a Subdivision Exemption takes effect shall be established by the Tax Exemption Approval and, unless the CAO determines otherwise, shall be the first

taxation year following the year in which the plan of subdivision for the Subdivision Project and Qualifying Subdivision Property is registered at Land Titles.

11.6 Notwithstanding anything in this Bylaw, no Subdivision Exemption shall be permitted to apply in a taxation year that is more than seven (7) years after the Tax Exemption Approval for the Subdivision Exemption is granted in accordance with this Bylaw.

11.7 No Subdivision Exemption may be granted in respect of:

- (a) any provincial requisitions; or
- (b) any penalties related to non-payment or late payment of tax.

11.8 For greater certainty, a Subdivision Exemption shall only apply in respect of property tax levied on Qualifying Subdivision Property, and not in respect of property tax levied on any Structures or other improvements upon the parcel of land that constitutes Qualifying Subdivision Property.

12 Calculation of Development Exemption

12.1 For each eligible taxation year identified in a Tax Exemption Approval for a Development Exemption, the Qualifying Development Property shall receive a Development Exemption equal to the incremental increase in the annual property tax levied upon the Qualifying Development Property attributable to the increase in the assessed value of the Qualifying Development Property between the taxation year immediately prior to the year in which construction of the Development Project, including demolition, if applicable, has commenced and the eligible taxation year in question.

12.2 A Development Exemption shall be 3 consecutive taxation years in duration.

12.3 The date upon which a Development Exemption takes effect shall be established by the Tax Exemption Approval and, unless the CAO determines otherwise, shall be the first taxation year following the year in which construction of the Qualifying Development Property is complete, and has been inspected and approved.

12.4 Notwithstanding anything in this Bylaw, no Development Exemption shall be permitted to apply in a taxation year that is more than seven (7) years after the Tax Exemption Approval for the Development Exemption is granted in accordance with this Bylaw.

12.5 No Development Exemption may be granted in respect of:

- (a) any provincial requisitions; or
- (b) any penalties related to non-payment or late payment of tax.

12.6 For greater certainty, a Development Exemption shall only apply in respect of property tax levied on Qualifying Development Property, and not in respect of property tax levied on the underlying land.

PART 5 – APPROVAL, CANCELLATION, AND REVIEW

13 Tax Exemption Approval

13.1 A Tax Exemption Approval must specify:

- (a) whether a Subdivision Exemption or Development Exemption is being granted;
- (b) 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;
- (c) the extent of the Exemption, to be determined in accordance with Part 4;
- (d) any criteria or conditions, the breach of which will result in the cancellation of the Exemption and the taxation year or years to which the criteria or conditions apply;
- (e) the date on which the Exemption takes effect, to be determined in accordance with Part 4; and
- (f) any other conditions that the CAO deems necessary and the taxation year or years to which the condition applies.

13.2 The criteria in Sections 4.1 and 5.1 of this Bylaw are deemed to be conditions of any issued Tax Exemption Approval for a Subdivision Exemption, the breach of which will result in the cancellation of the Subdivision Exemption for the taxation year or years to which the criterion applies.

13.3 The criteria in Sections 4.1 and 6.1 of this Bylaw are deemed to be conditions of any issued Tax Exemption Approval for a Development Exemption, the breach of which will result in the cancellation of the Development Exemption for the taxation year or years to which the criterion applies.

14 Cancellation of Exemption

14.1 If, at any time after a Tax Exemption Approval is granted, the CAO determines that:

- (a) the Applicant, the Assessed Person, or their application did not meet or ceased to meet any applicable criteria in this Bylaw which formed the basis of granting the Tax Exemption Approval;
- (b) in the case of a Subdivision Exemption, the Qualifying Subdivision Property or Subdivision Project did not meet or ceased to meet any applicable criteria in this Bylaw which formed the basis of granting the Tax Exemption Approval;
- (c) in the case of a Development Exemption, the Qualifying Development Property or Development Project did not meet or ceased to meet any applicable criteria in this Bylaw which formed the basis of granting the Tax Exemption Approval;
or

(d) there was a breach of any condition of the Tax Exemption Approval;

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

14.2 Written notice of a cancellation shall be provided to the Applicant and/or Assessed Person, as applicable, which shall include the reasons for the cancellation, identify the taxation year or years to which the cancellation applies, and provide the date by which a review by Council must be submitted.

14.3 In the event of a cancellation of an Exemption pursuant to this Bylaw, any monies owed to the Town shall be immediately paid to the Town.

15 Review

15.1 An Applicant and/or Assessed Person, as applicable, may apply to Council for a review in the following situations:

- (a) an application for an Exemption is refused or rejected;
- (b) an Exemption is cancelled; or
- (c) the content of a Tax Exemption Approval is inconsistent with this Bylaw or the Act.

15.2 An application for a review shall be submitted in writing to the CAO within 15 days of the date that:

- (a) written notice was sent to the Applicant that an application has been refused or rejected;
- (b) written notice was sent to the Applicant and/or Assessed Person, as applicable, that an Exemption has been cancelled; or
- (c) the Tax Exemption Approval was sent to the Applicant;

as the case may be.

15.3 Council shall conduct a review at:

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

15.4 Remedies available to Council upon conclusion of a review are:

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

PART 6 – GENERAL PROVISIONS

16 Severability

16.1 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.

17 Effective Date

17.1 This Bylaw shall come into force and take effect upon being passed.

READ a first time this 13th day of April, 2026.

READ a second time this 27th day of April, 2026.

READ a third time this 11th day of May, 2026.

SIGNED AND PASSED this 11th day of May, 2026.



Mayor



Chief Administrative Officer