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**TOWN OF SEDGEWICK  
BYLAW NO. 587/22  
TOWN OF SEDGEWICK NON-RESIDENTIAL DEVELOPMENT INCENTIVE BYLAW**

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**A BYLAW OF THE TOWN OF SEDGEWICK, IN THE PROVINCE OF ALBERTA, TO  
PROVIDE FOR A NON-RESIDENTIAL DEVELOPMENT INCENTIVE PROGRAM.**

**WHEREAS**, pursuant to Section 364.2 of the Municipal Government Act, RSA 2000, c M-26, Council may pass tax incentive bylaws to encourage development and revitalization of non-residential properties for the general benefit of the municipality;

**AND WHEREAS**, the Town of Sedgewick considers it desirable to encourage the development of non-residential properties for the general benefit of the Town;

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

**1. Citation**

- 1.1. This bylaw may be cited as the "Non-Residential Development Incentive Bylaw".

**2. Definitions**

- 2.1. "Act" means the Municipal Government Act, RSA 2000, c M-26, as amended from time to time;
- 2.2. "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;
- 2.3. "Applicant" means a person who applies for an Exemption;
- 2.4. "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;
- 2.5. "Assessed Person" means a person who is named on an assessment roll in accordance with section 304 of the Act;
- 2.6. "Bylaw" means this Tax Incentives Bylaw;
- 2.7. "Chief Administrative Officer" or "CAO" means the chief administrative officer as appointed by Council, including the CAO's delegate;
- 2.8. "Complete Application" means an application submitted that includes the information required by Council to make decisions pertinent to this Bylaw;
- 2.9. "Council" means all the councillors of the Town including the chief elected official for the Town;
- 2.10. "Designated Industrial Property" means property as defined in Section 284(1) of the Act.
- 2.11. "Development or Revitalization" means the 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;
- 2.12. "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;
- 2.13. "Non-residential Property" means property that is subject to non-residential taxation, but for the purposes of this Bylaw does not include Designated Industrial Property;

- 2.14. "Qualifying Property" means a Non-residential Property that is the subject of Development or Revitalization;
- 2.15. "Structure" means a building or other thing erected or placed in, on, over or under land that is affixed to the land;
- 2.16. "Tax Incentive Agreement" means a written agreement setting out the terms and conditions for an Exemption for the Qualifying Property; and
- 2.17. "Town" means the Town of Sedgewick in the Province of Alberta.

### 3. Criteria For An Exemption

3.1. To apply for an Exemption, an Applicant must meet the following criteria:

- 3.1.1. The Applicant must be the Assessed Person for the Qualifying Property that is the subject of the application;
- 3.1.2. The Applicant must have no outstanding monies owing to the Town.
- 3.1.3. The Qualifying Property must be located within the geographical boundaries of the Town;
- 3.1.4. All required municipal development approvals with respect to the Development or Revitalization of the Qualifying Property must have been issued;
- 3.1.5. 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 increase of at least \$20,000 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
- 3.1.6. The Applicant must submit a Complete Application in accordance with the terms of this Bylaw.
- 3.2. No Exemption shall be provided in respect of any Development or Revitalization that was completed before this Bylaw comes into force.

### 4. Application

- 4.1. Applicants must submit a Complete Application to the CAO only after all required Town development approvals with respect to the Development or Revitalization have been issued.
- 4.2. 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.
- 4.3. Complete Applications must be received on or before October 15th of the year prior to the year in which the requested Exemption is to commence.
- 4.4. 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.
- 4.5. 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.
- 4.6. 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.
- 4.7. The CAO has the discretion to reject applications that are incomplete or illegible.

- 4.8. Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the deadline provided in section 4.3. of this Bylaw.

## **5. Review of Application**

- 5.1. 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.
- 5.2. In conducting a review pursuant to section 5.1, Administration may rely upon financial documentation and estimates provided by the applicant to make an initial determination of whether the criterion in section 3.1.5. 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 3.1.5. has not, in fact, been met.
- 5.3. Council shall review the Complete Application and Administration's report and may:
- 5.3.1. Pass a resolution directing Administration to grant a tax exemption that contains the following information:
- 5.3.1.1. The taxation years for which the incentive applies, and not to include any year prior to the year the incentive is granted.
- 5.3.1.2. The extent of the incentive (i.e. deferral, exemption, partial exemption)
- 5.3.1.3. Any conditions that if breached would result in the cancellation of the incentive, and the years the conditions apply; or
- 5.3.2. Pass a resolution refusing the Complete Application that includes:
- 5.3.2.1. The reason(s) for the refusal/cancellation; and
- 5.3.2.2. The date an application for review must be made by.
- 5.4. Administration shall provide written notice of a refusal to an Applicant which must include the resolution passed under section 6.3.2.

## **6. Exemption Options**

- 6.1. The permitted extent of the Exemption shall be as follows:
- 6.1.1. In the first, second and third taxation year the Qualifying Property shall receive a 100% Exemption on the new or increased amount of assessment;
- 6.1.2. In the fourth taxation year the Qualifying Property shall receive an 80% Exemption on the new or increased amount of assessment;
- 6.1.3. In the fifth taxation year the Qualifying Property shall receive a 60% Exemption on the new or increased amount of assessment;.
- 6.1.4. An Exemption must not exceed five (5) consecutive tax years.
- 6.2. The Exemption is transferrable to new ownership;
- 6.3. A property is only eligible for one tax incentive Exemption during the Exemption period.

## **7. Cancellation of Tax Incentive**

- 7.1. If at any time after an Exemption is granted, Administration determines that:
- 7.1.1. the Applicant or their application did not meet or ceased to meet any of the criteria in section 3 which formed the basis of granting the Exemption;
- 7.1.2. tax arrears are owing with respect to the Qualifying Property; or
- 7.1.3. 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.

- 7.2. A resolution passed by Council pursuant to section 7.1 must include reasons and identify the taxation year or years to which the cancellation applies.
- 7.3. Administration shall provide written notice of a cancellation to an Applicant which must include the resolution passed under section 7.1.

**8. Review of Decision**

- 8.1. 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.
- 8.2. Applications for judicial review of a decision pursuant to this Bylaw must be filed with the Court of Queen's

**9. Severability**

- 9.1. If any term of this Bylaw is found to be invalid, illegal, or unenforceable by a court or tribunal having the jurisdiction to do so, that term is to be considered to have been severed from the rest of this bylaw, and the rest of the bylaw remains in force unaffected by that finding or by the severance of that term.

**10. Enactment**

- 10.1. This Bylaw shall take effect at the date of final passing thereof.

**First Reading** passed in open Council duly assembled in the Town of Sedgewick, in the province of Alberta this 17<sup>th</sup> day of March, 2022.

**Second Reading** passed in open Council duly assembled in the Town of Sedgewick, in the province of Alberta this 17<sup>th</sup> day of March, 2022.

**Third Reading** passed in open Council duly assembled in the Town of Sedgewick, in the province of Alberta this 17<sup>th</sup> day of March, 2022.

**TOWN OF SEDGEWICK**

  
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MAYOR

  
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CHIEF ADMINISTRATIVE OFFICER