

# VILLAGE OF BOYLE

## BYLAW 05-24

---

**A BYLAW OF THE VILLAGE OF BOYLE IN THE PROVINCE OF ALBERTA TO PROVIDE RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW RESIDENTIAL DEVELOPMENTS AND NON-RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW INDUSTRIAL AND COMMERCIAL DEVELOPMENT AND EXPANSIONS AND TO INCENTIVIZE NEW BUSINESS IN VACANT BUILDINGS.**

**WHEREAS** the Village of Boyle intends to provide property tax incentives to encourage residential development and growth and to promote industrial and commercial development and expansion to the overall benefit of the municipality; and,

**WHEREAS** Section 364.2(1.1) of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, permits municipalities to offer multi-year tax exemptions, reductions, or deferrals for residential properties for the purpose of encouraging residential development and the provision of housing; and,

**WHEREAS** Section 364.2(2) of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, permits municipalities to offer multi-year tax exemptions, reductions, or deferrals for non-residential properties in order to attract investment, development and revitalization; and,

**WHEREAS** the Council of the Village of Boyle considers it desirable to encourage the development of residential properties and the development and revitalization of non-residential properties for the overall benefit of the municipality.

**NOW THEREFORE** the Council of the Village of Boyle, duly assembled, enacts as follows:

### Bylaw Title

1. This Bylaw may be cited as the "Property Tax Incentives Bylaw."

### Definitions

2. Words in this Bylaw have the same meaning as those set out in the *Municipal Government Act* except as follows:
  - a. "Applicant" means the assessed person as defined under MGA s. 284(1) or an authorized agent acting for the assessed person who applies for an exemption under this bylaw.
  - b. "Chief Administrative Officer (CAO)" means the person appointed by Village Council as its Chief Administrative Officer or that person's designate.
  - c. "Council" shall mean the elected Council of the Village of Boyle.
  - d. "Exemption" means the portion of municipal taxes on non-residential property that have been determined to be exempt in accordance with this bylaw.
  - e. "*Municipal Government Act (MGA)*" means the Municipal Government Act, RSA 2000, c. M-26, as amended or replaced from time to time.
  - f. "Non-Residential" has the same meaning as defined under MGA s. 297(1)(b).

- g. "Notice" means a notice containing all the information required under section 606 of the MGA.
- h. "Project" means the new construction, expansion, or refurbishment of a structure that increases its assessment value.
- i. "Residential" has the same meaning as defined under MGA s. 297(1)(a).
- j. "Village" shall mean the municipality of the Village of Boyle.

**Criteria for Non-Residential Tax Exemptions for New Buildings and Expansion or Refurbishment of Existing Buildings**

3. To be eligible for a tax exemption, the following criteria must be met:

- a. Development shall conform to the Village of Boyle's Land Use Bylaw and any amendments thereto, and all other applicable provincial legislation.
- b. All eligible developments shall be of a permanent nature.
- c. Construction of a new non-residential development or an expansion or refurbishment of an existing non-residential development that aligns with Section 3 (d) and meets the minimum threshold of generating a \$20,000 increase to the assessment may be considered for tax exemption under this Bylaw and in accordance with Schedule "A".
- d. Tax exemptions are only applicable to the municipal portion of taxes. Requisitioned taxes, such as the Provincial Education and Senior's Housing, are excluded from any exemption.
- e. Tax exemption shall only apply to the increased assessment amount.
- f. The applicant must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the Village.
- g. The applicant must not be in the process of foreclosure, bankruptcy, or receivership.
- h. All necessary development and building permits required by the Village must be in place and in good standing.
- i. The property shall not be eligible for any other tax credit or exemption offered by the Village or granted under the MGA.
- j. The tax exemption will begin in the taxation year following the completion of the Project that generated an increase in assessment, pending the application meets all requirements of this Bylaw.
- k. The Village has the right to request any further information that they feel necessary to consider the eligibility of the application.
- l. The remaining tax exemption may be transferrable to new ownership unless the new owner fails to meet all requirements under this Bylaw.
- m. If the applicant is found to be in contravention of this Bylaw, the tax exemption may be cancelled by the CAO.

## Criteria for Non-Residential Tax Exemptions for New Businesses in Vacant Buildings

4. To be eligible for a tax exemption, the following criteria must be met:

- a. Tax exemptions under Section 4 shall apply only to businesses starting up in a vacant non-residential building or commercial space, which has been vacant for at least six (6) months.
- b. Tax exemptions under Section 4 are available to businesses that have purchased a vacant non-residential building. The incentive will not come into effect until business activity begins.
- c. Tax exemptions are only applicable to the municipal portion of taxes. Requisitioned taxes, such as the Provincial Education and Senior's Housing, are excluded from any exemption.
- d. In the case of multi-tenant buildings, the rented space will be calculated as a proportionate share of taxes based on a total rentable square footage of the building compared to the newly rented area.
- e. If in a rented building, the owner of the building must make an application for the exemption. The owner of the building must also provide verification that the benefit of the exemption is being passed on to the tenant as a clause or amendment in the tenant's lease agreement.
- f. The incentive will terminate on the date that the business ceased operations, whether in a privately owned premises or rented, taxes become payable pro-rated for every day of the year the business is not in operation.
- g. No one building will be able to access this incentive more than four (4) times during the course of its existence.
- h. Applications for new businesses in vacant buildings may be considered for tax exemption under this Bylaw and in accordance with Schedule "C".
- i. The applicant must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the Village.
- j. The applicant must not be in the process of foreclosure, bankruptcy, or receivership.
- k. The Village has the right to request any further information that they feel necessary to consider the eligibility of the application.
- l. The remaining tax exemption may be transferrable to new ownership unless the new owner fails to meet all requirements under this Bylaw.
- m. If the applicant is found to be in contravention of this Bylaw, the tax exemption may be cancelled by the CAO.

## Criteria for Residential Tax Exemptions for New Residential Housing Development

5. To be eligible for a tax exemption, the following criteria must be met:

- a. Development shall conform to the Village of Boyle's Land Use Bylaw and any amendments thereto, and all other applicable provincial legislation.
- b. All eligible developments shall be of a permanent nature.
- c. Construction of a new residential development that aligns with Section 5 (d) and meets the minimum threshold of generating a \$100,000 increase to the assessment may be considered for tax exemption under this Bylaw and in accordance with Schedule "E".
- d. Tax exemptions are only applicable to the municipal portion of taxes. Requisitioned taxes, such as the Provincial Education and Senior's Housing, are excluded from any exemption.
- e. Tax exemption shall only apply to the increased assessment amount.
- f. The applicant must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the Village.
- g. The applicant must not be in the process of foreclosure, bankruptcy, or receivership.
- h. All necessary development and building permits required by the Village must be in place and in good standing.
- i. The property shall not be eligible for any other tax credit or exemption offered by the Village or granted under the MGA.
- j. The tax exemption will begin in the taxation year following the completion of the Project that generated an increase in assessment, pending the application meets all requirements of this Bylaw.
- k. The Village has the right to request any further information that they feel necessary to consider the eligibility of the application.
- l. The remaining tax exemption may be transferrable to new ownership unless the new owner fails to meet all requirements under this Bylaw.
- m. If the applicant is found to be in contravention of this Bylaw, the tax exemption may be cancelled by the CAO.

## Application & Decision

6.

- a. The CAO, or delegate, has the authority to determine whether an exemption will be granted in accordance with the terms and conditions of this Bylaw.
- b. The application process shall be as follows:
  - i. Applicants must submit a completed application form using Schedule "B" of this Bylaw for new non-residential building and expansion or revitalization tax exemption applications.
  - ii. Applicants must submit a completed application form using Schedule "D" of this Bylaw for new business in vacant non-residential buildings tax exemption applications.

- iii. Applicants must submit a completed application form using Schedule "F" of this Bylaw for new residential housing property tax exemption applications.
  - iv. The Village reserves the right to reject applications that are incomplete or ineligible.
  - v. Applications must be submitted within a year (365 days) of the improvement being made available for use and included in the Village of Boyle assessment roll.
- c. If the application is approved for the exemption, the CAO will issue a written decision to the applicant including the taxation years to which the exemption will be applied.
  - d. If the application is refused for the exemption, the CAO will issue a written decision to the applicant including the reasons for the refusal. The appeal process is to be included in the written response.

**Appeal Process**

7.

- a. An applicant may appeal a refusal or cancellation to Council.
- b. An appeal must be submitted to Council in writing within sixty (60) days of the dispute.
- c. After considering the appeal, Council may:
  - i. Uphold the decision of the CAO with respect to the outcome of an application refusal or cancellation; or
  - ii. Direct the CAO to revise or amend the decision.
- d. The decision of Council shall be final.

**Severability**

- 8. Should any provision of this bylaw be invalid, then such invalid provision shall be severed, and the remaining bylaw shall be maintained.

**Effective**

- 9. This Bylaw shall come into full force and effect upon third and final reading.

READ FOR A FIRST TIME this 3<sup>RD</sup> Day of July 2024, A.D.

---

Colin Derko  
Mayor

---

Warren Griffin  
Chief Administrative Officer

READ FOR A SECOND TIME as amended this 3<sup>RD</sup> Day of July 2024, A.D.




Colin Derko  
Mayor



Warren Griffin  
Chief Administrative Officer

READ FOR A THIRD TIME AND FINALLY PASSED this 3<sup>RD</sup> Day of July 2024, A.D.



Colin Derko  
Mayor



Warren Griffin  
Chief Administrative Officer



## Schedule A

### Non-Residential Tax Exemptions for New Buildings and Expansion or Refurbishment of Existing Buildings

New or Increased Assessment Value		
	\$20,000 - \$1,000,000	Over \$1,000,000
Exemption Level		
Year 1	75%	100%
Year 2	50%	75%
Year 3	25%	50%
Year 4	Return to full taxation	Return to full taxation





## Schedule B

### Non-Residential Tax Incentive Program Application

<b>Property Owner:</b>		<b>Date:</b>	
<b>Mailing Address:</b>			
<b>Contact Information</b>	<b>Name:</b>	<b>Phone:</b>	
	<b>Email:</b>	<b>Fax:</b>	
<b>Legal Land Description and Municipal Address of Lands for Tax Exemption:</b>			
_____		_____	
Lot/Block/Plan		Municipal Address	
<b>Description of the Proposed Project:</b>			
_____			
_____			
_____			
_____			
<p>I/we, the undersigned, understand the conditions of eligibility and further terms set out in the current Property Tax Incentive Bylaw, and acknowledge that I/we have the authority to request taxation exemption on the above-mentioned property.</p>			
_____		_____	
Full Name		Signature	
_____		_____	
Full Name		Signature	
<b>Office Use Only:</b>			
<b>Roll Number:</b>	<b>Development Permit #:</b>	<b>Development Permit Issue Date:</b>	<b>Project Completion Date:</b>
<b>Previous Taxable Assessment:</b>	<b>Current Taxable Assessment:</b>	<b>Approved By:</b>	





## Schedule C

### Non-Residential Tax Exemptions for New Businesses in Vacant Buildings

Year 1	50% of the current year's municipal taxes to a maximum of \$2,000.
Year 2	25% of the current year's municipal taxes to a maximum of \$1,000.
Year 3	Return to full taxation.



## Schedule D

### New Business in Vacant Non- Residential Building Tax Incentive Program Application

<b>Property Owner:</b>		<b>Date:</b>	
<b>Mailing Address:</b>			
<b>Contact Information</b>	<b>Name:</b>	<b>Phone:</b>	
	<b>Email:</b>	<b>Fax:</b>	
<b>Legal Land Description and Municipal Address of Lands for Tax Exemption:</b>			
_____		_____	
Lot/Block/Plan		Municipal Address	
_____ Business Owned Property		or _____ Rented Business Space	
Muti-Tenant Building _____ Yes _____ No			
Total area (ft <sup>2</sup> / m <sup>2</sup> ) of building _____			
Total area (ft <sup>2</sup> / m <sup>2</sup> ) of business area rented _____			
<p>I/we, the undersigned, understand the conditions of eligibility and further terms set out in the current Property Tax Incentive Bylaw, and acknowledge that I/we have the authority to request taxation exemption on the above-mentioned property.</p>			
_____		_____	
Full Name		Signature	
_____		_____	
Full Name		Signature	
<b>Office Use Only:</b>			
<b>Roll Number:</b>	<b>Rented Area Percentage:</b>	<b>Eligible Taxable Assessment:</b>	<b>Business Start Date:</b>
<b>Previous Taxable Assessment:</b>	<b>Current Taxable Assessment:</b>	<b>Approved By:</b>	





## Schedule E

### Residential Tax Exemptions for New Housing Developments

	Increased Assessment Value
	\$100,000 or greater
	Exemption Level
Year 1	100%
Year 2	75%
Year 3	50%
Year 4	Return to full taxation



## Schedule F

### Residential Property Tax Incentive Program Application

<b>Property Owner:</b>		<b>Date:</b>	
<b>Mailing Address:</b>			
<b>Contact Information</b>	<b>Name:</b>	<b>Phone:</b>	
	<b>Email:</b>	<b>Fax:</b>	
<b>Legal Land Description and Municipal Address of Lands for Tax Exemption:</b>			
_____		_____	
Lot/Block/Plan		Municipal Address	
<b>Description of the Proposed Project:</b>			
_____			
_____			
_____			
_____			
<p>I/we, the undersigned, understand the conditions of eligibility and further terms set out in the current Property Tax Incentive Bylaw, and acknowledge that I/we have the authority to request taxation exemption on the above-mentioned property.</p>			
_____		_____	
Full Name		Signature	
_____		_____	
Full Name		Signature	
<b>Office Use Only:</b>			
<b>Roll Number:</b>	<b>Development Permit #:</b>	<b>Development Permit Issue Date:</b>	<b>Project Completion Date:</b>
<b>Previous Taxable Assessment:</b>	<b>Current Taxable Assessment:</b>	<b>Approved By:</b>	