

TOWN OF HARDISTY

BYLAW No. 1253/20

PROVINCE OF ALBERTA

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

WHEREAS the Town of Hardisty considers it desirable to encourage development and revitalization of non-residential properties for the general benefit of the Town;

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

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

1 Short Title

1.1 This Bylaw may be cited as the "Tax Incentives Bylaw".

2 Definitions

2.1 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 employees of the Town;
- c) "Applicant" means a person who applies for an Exemption or Deferral;
- d) "Chief Administrative Officer" or "CAO" means the chief administrative officer appointed by Council and the CAO's delegate;
- e) "Council" means all the Councillors of the Town including the chief elected official for the Town;
- f) "Deferral" means deferral as defined in the Act;
- g) "Exemption" means exemption as defined in the Act;
- h) "Non-residential" means non-residential as defined in the Act;
- i) "Tax Incentive Agreement" means a written agreement for a full or partial Exemption from taxation for Non-residential property or a Deferral of collection of tax for Non-residential property; and
- j) "Town" means the Town of Hardisty in the Province of Alberta.



3 Purpose

3.1 The purpose of this Bylaw is to allow for:

- 3.1.1 full or partial Exemptions from taxation for Non-residential property, or
- 3.1.2 Deferrals of the collection of tax on Non-residential properties, in accordance with the Act.

4 Criteria for an Exemption or Deferral

4.1 In order to apply for an Exemption or Deferral, an Applicant must meet the following criteria:

- 4.1.1 the Applicant must be the assessed person for the Non-residential property which is the subject of the application;
- 4.1.2 the subject Non-residential property must be located within the geographical boundary of the Town; and
- 4.1.3 the Applicant must have no outstanding monies owing to the Town.
- 4.1.4 The Applicant must make a capital investment to expand, improve, renovate, or revitalize the Non-residential property resulting in an increased assessment value of \$100,000 by the end of year two (2) from when the development permit was issued.

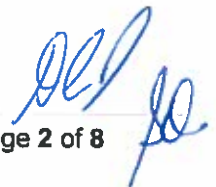
4.2 In addition to section 4.1, the Applicant must meet (2) two of the following criteria:

- 4.2.1 the Applicant must expand the number of full-time equivalents by 100 (one hundred) percent by the second (2nd) taxation year from the date of final completion of the development permit or titled ownership to the property;
- 4.2.2 the Applicant must belong to one or more of the sectors that are key to development in the Town;
- 4.2.3 the Applicant must utilize sustainable technologies or practices in its capital investment or operations or both;
- 4.2.4 the Applicant must maintain its headquarters in the Town; or
- 4.2.5 sixty percent of their full-time equivalents must reside within the Town of Hardisty corporate limits.

5 Application for an Exemption or Deferral

5.1 Applicants must submit a complete application in a form and manner to be determined by the CAO.

5.2 Complete applications must be received by December 31st.



- 5.3 The CAO has the discretion to reject applications that are incomplete, illegible, or provided after the application deadline in the Tax Incentives Bylaw.
- 5.4 The CAO will advise Applicants in writing if their application is rejected for being incomplete, illegible, or late and return the application.
- 5.5 Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the deadline provided in this Bylaw.
- 5.6 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.

6 Consideration of Applications

- 6.1 Administration shall review applications to determine if they meet the criteria and requirements for a full or partial Exemption or a Deferral and provide a written report with recommendations to Council.
- 6.2 Council shall review the application and Administration's report and may:
 - 6.2.1 pass a resolution directing Administration to enter into a Tax Incentive Agreement; or
 - 6.2.2 pass a resolution refusing the application.
- 6.3 A resolution directing Administration to enter into a Tax Incentive Agreement must include:
 - 6.3.1 the future taxation years to which the Exemption or Deferral applies;
 - 6.3.2 in the case of an Exemption, the details and extent of the Exemption; and
 - 6.3.3 in the case of a Deferral, the details and extent of the Deferral.
- 6.4 An Exemption or Deferral may not exceed 15 consecutive tax years.
- 6.5 An Applicant may make subsequent applications for an Exemption or Deferral and Council may grant subsequent Exemptions or Deferrals for 15 consecutive tax years or less in respect of the same Non-residential property.
- 6.6 A resolution refusing an application must provide the reason for refusal.
- 6.7 Administration shall send a notice in writing to an Applicant whose application was refused stating the reasons for refusal.

7 Tax Incentive Agreement

- 7.1 Administration shall draft a Tax Incentive Agreement in accordance with the resolution of Council.

7.2 A Tax Incentive Agreement must outline:

- 7.2.1 the taxation years to which the Exemption or Deferral applies, which must not include any taxation year earlier than the taxation year in which the Exemption or Deferral is granted;
 - 7.2.2 if an Exemption is granted, the extent of the Exemption for each taxation year to which the Exemption applies;
 - 7.2.3 if a Deferral is granted, the extent of the Deferral for each taxation year to which the Deferral is granted and a schedule for when and at what amount the Deferral will be paid;
 - 7.2.4 any criteria in Section 4 which formed the basis of granting the Exemption or Deferral and the taxation year or years to which the criteria applies, all of which are deemed to be a condition or conditions of the Tax Incentive Agreement the breach of which will result in the cancellation of the Exemption or Deferral for the taxation year or years to which the criteria applies; and
 - 7.2.5 any other conditions and the taxation year or years to which the condition applies.
- 7.3 Tax Incentive Agreements shall be endorsed by the chief elected officer or their delegate and the CAO.

8 Cancellation of Tax Incentive Agreements

- 8.1 If the Town determines that the Applicant or their application:
- 8.1.1 did not meet or ceased to meet any of the applicable criteria in Section 4 which formed the basis of granting the Exemption or Deferral; or
 - 8.1.2 that there was a breach of any condition of the Tax Incentive Agreement, the Town will cancel the Exemption or Deferral for the taxation year or years in which the criterion was not met or to which the condition applies.
- 8.2 Administration shall send a notice of cancellation in writing to an Applicant whose Exemption or Deferral was cancelled stating the reasons for cancellation.

9 Review

- 9.1 Decisions of the CAO regarding applications are final.
- 9.2 Decisions of Council to grant or refuse Exemptions or Deferrals are final.
- 9.3 Applicants may apply to Council within 14 days of receiving a Tax Incentive Agreement to review the Tax Incentive Agreement on the limited issues of whether the Tax Incentive Agreement follows the direction of Council. Council may revise the Tax Incentive Agreement or provide direction to Administration to revise the Tax Incentive Agreement in accordance with Council's initial resolution.



- 9.4 Despite subsection 9.3, Administration may revise Tax Incentive Agreements without Council approval to correct clerical, technical, grammatical, or typographical errors which clarify provisions and do not materially affect the direction of Council.
- 9.5 Applicants may apply to Council within 14 days of receiving a notice of cancellation to review the cancellation and Council may uphold or revoke the cancellation.

10 Severability

- 10.1 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.

11 Effective Date

- 11.1 This Bylaw shall come into force and take effect upon receiving third reading.

READ A FIRST TIME THIS 12th DAY OF MAY, 2020.





MAYOR



CHIEF ADMINISTRATIVE OFFICER

READ A SECOND TIME THIS 12th DAY OF MAY, 2020





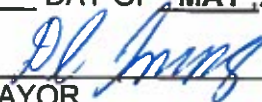
MAYOR



CHIEF ADMINISTRATIVE OFFICER

READ A THIRD TIME AND FINALLY PASSED THIS 12th DAY OF MAY, 2020





MAYOR



CHIEF ADMINISTRATIVE OFFICER

Appendix "A"

Application Requirements for Non-Residential Tax Incentives
Pursuant to the Tax Incentives Bylaw No. 1253/20

1. All applications for an Exemption or Deferral under to the Tax Incentives Bylaw must include the following information:
 - a) a signed and dated application form;
 - b) the application fee;
 - c) an agent authorization form or directors' resolution;
 - d) a corporate registry record of the Applicant dated within 60 days of the date of the application;
 - e) a land titles certificate of the assessed property dated within 60 days of the date of the application;
 - f) a description of the business;
 - g) a description of the Exemption or Deferral being requested;
 - h) an explanation of how the application meets the criteria for an Exemption or Deferral; and
 - i) any other information, in the discretion of the CAO, that the CAO determines to be necessary to make an application.
2. Applicants may provide any other material, including additional print, visual or audio-visual material, which the Applicant believes will support their application.
3. Applications and all material provided will be included in reports to Council and the Council agenda packages that are available to the public.
4. The CAO has the discretion to reject applications that are incomplete, illegible, or provided after the application deadline provided in the Tax Incentives Bylaw.
5. The CAO has no obligation to advise on the merits or quality of an application.
6. Incomplete or late applications shall be returned.
7. Applicants whose applications are returned as incomplete may resubmit their application provided the application is resubmitted by the application deadline provided in the Tax Incentives Bylaw.
8. Applicants will be advised if their application is accepted for consideration. Applications accepted for consideration shall become the property of the Town and may not be returned.



Appendix "B"

Application Form for Non-Residential Tax Incentives

Pursuant to the Tax Incentives Bylaw No. 1253/20

Only applications that are complete, legible, and provided by the deadline outlined in the Tax Incentives Bylaw will be considered. Incomplete or late applications will be returned. Applications that are brought forward for consideration, including any material provided with the application, become the property of the Town, and may not be returned. Information in applications may be included in reports that are available to the public.

Applicant Information:

Applicant Name:	
Registered Corporate Name, If Different:	
Legal Description of Assessed Property:	
Mailing Address of Assessed Property:	
Corporate Registry Office Address of Applicant:	

Agent Information:

Name of Authorized Agent for Applicant:	
Mailing Address for Agent:	
Email Address for Agent:	
Telephone Number for Agent:	

Personal Information required by the Town of Hardisty application forms is collected under authority of sections 33(a) and (c) of the Alberta Freedom of Information and Protection of Privacy (FOIP) Act. Your personal information will be used to process your application(s). Please be advised that your name, address and details related to your application may be included on reports that are available to the public as required or allowed by legislation. If you have any questions, please contact the Town's FOIP Head at 4807-49th Strt., PO Box 10, Hardisty, AB T0B 1V0 or ph. (780)888-3623.

Provide, or append, a brief description of business:

Indicate what kind of tax incentive is being sought:

- a full Exemption an partial Exemption a Deferral

Describe, or append, the Exemption or Deferral being sought, including the taxation years to which it would apply:

Describe, or append, an explanation of why you are seeking an Exemption or Deferral and how you meet the criteria for an Exemption or Deferral outlined in the Tax Incentives Bylaw.

Indicate if the application includes the following:

- Corporate Registry Record (required) Land Titles Certificate (required)
 Agent Authorization Form/Directors' Resolution (required) Application Fee (required)
 Other materials (optional)

Date of the Application

Signature of Applicant's Agent

Print Name of Applicant's Agent

FOR OFFICE USE ONLY

DATE APPLICATION WAS RECEIVED

NAME OF RECIPIENT