

**A BYLAW OF THE TOWN OF ONOWAY IN THE PROVINCE OF ALBERTA FOR A
NON-RESIDENTIAL DEVELOPMENT INCENTIVE**

1. SHORT TITLE

1.1. This Bylaw may be cited as “Non-Residential Development Incentive Bylaw.”

2. INTERPRETATION

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

- (a) “Applicant” means the owner of the property on which the improvement subject to the application is located; or their designate.
- (b) “Council” means the Council of the Town of Onoway;
- (c) “Exemption” means the portion of municipal taxes on non-residential property that have been determined to be exempt in accordance with this bylaw.
- (d) “Project” means the new construction, expansion, or refurbishment of a structure that increases its assessment value.
- (e) “MGA” means the Municipal Government Act, R.S.S. 2000, c. M-26 as amended from time to time.
- (f) “Non-Residential” has the same meanings as defined under the MGA s. 297(1)(b).
- (g) “Town” means the municipality of the Town of Onoway.

3. CRITERIA FOR TAX EXEMPTION

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

3.2. The Project shall meet one of the following:

- (a) Construction of a new non-residential development with an assessed value at or above \$250,000; or
- (b) Expansion or refurbishment of an existing non-residential development that will result in an increase of assessment value of \$50,000 or more.

3.3. The development must be of a permanent nature.

- 3.4. The development shall conform to the Town’s Land Use Bylaw, as amended, and all other applicable provincial legislation.
- 3.5. All necessary development and building permits required by the Town must be in place and in good standing.
- 3.6. The applicant shall not have any compliance issues, be in violation of a development permit and/or agreement or be in violation of the Safety Codes Act at any time from the time of application to the end of the exemption period.
- 3.7. The property shall not be eligible for any other tax credit or exemption offered by the Town or granted under the MGA.
- 3.8. The applicant shall not be in the process of foreclosure, bankruptcy, or receivership.
- 3.9. The applicant shall not be in arrears or have amounts owing to the town relating to property taxes, utilities or any other fees and charges.

4. DETAILS OF EXEMPTION

- 4.1. The exemption shall apply only to municipal taxes. Provincial Education and Senior Housing property tax levies are outside the jurisdiction of the Town and are excluded from any exemption.
- 4.2. The exemption period shall be between January 01, 2025, and December 31, 2035.
- 4.3. The tax exemption shall only apply to the increased assessment amount.
- 4.4. Projects meeting the criteria noted in Section 3 may be granted the following tax exemptions:

New or Increased Assessment Value		
	\$50,000-\$1,000,000	Over \$1,000,000
Exemption Level		
Year 1	75%	100%
Year 2	50%	75%
Year 3	25%	50%

- 4.5. The exemption shall be granted for the tax year immediately following the Project being deemed complete, assessable, and available for use.
- 4.6. Applications may be considered and approved in accordance with this bylaw before construction on the qualified Project is complete. However, the calculation of the exemption and exemption period will not be confirmed until the Project is complete, the development is inspected and approved, and the property is assessed for taxation.
- 4.7. A property shall only be eligible for one (1) tax incentive exemption during the tax exemption period identified in 4.2

5. CHANGE IN OWNERSHIP

- 5.1. To maintain eligibility for granted exemption, the new owner(s) must meet the obligations that arise under the written decision in accordance with Section 7 of this bylaw.

6. APPLICATION PROCESS

- 6.1. Council shall have the authority to determine whether an exemption will be granted in accordance with the terms and conditions of this bylaw.
- 6.2. The application process shall be as follows:
 - (a) The Applicant shall submit a completed application form (Schedule A) to the CAO for consideration.
 - (b) The Town has the discretion to reject applications that are incomplete, ineligible, or provided after the deadline provided in this bylaw.
 - (c) Applications must be received within a year (365 days) of the improvement being made available for use and included in the Town's assessment roll.
 - (d) An applicant may resubmit an application that has previously been deemed incomplete.
 - (e) Resubmissions must be made within 14 days of the date of the notice communicating that the application is incomplete.
 - (f) The Town may require any additional information that, in its discretion, is necessary to consider the eligibility of the application or to confirm ongoing compliance with the eligibility criteria of the exemption.
 - (g) The Town will advise applicants in writing if their application has been accepted. Accepted applications will become the property of the Town and may not be returned.
- 6.3. Applications must be received by December 31 of the year prior to the first tax year for which a project would be eligible for a tax exemption.

7. DECISION ON EXEMPTION

- 7.1. If Council approves the application, the Applicant will receive the following information in writing:
 - (a) The taxation years to which the exemption applies and the amount of exemption for the respective tax year.
 - (b) Conditions, the breach of which would result in the cancellation of the exemption.
 - (c) The date on which the exemption shall take effect.
 - (d) Any other information the Town deems relevant.
- 7.2. Should Council not approve the application, the CAO will issue a written decision to the Applicant outlining the following:
 - (a) The reasons detailing why the project fails to qualify for the exemption
 - (b) The date by which an application for an appeal to Council must be submitted.
- 7.3. The decision on an application may not be finalized until after the final assessment values are confirmed by the Town's assessor during the subject taxation year.

8. CANCELLATION OF EXEMPTION

- 8.1. The Town may cancel the exemption for a taxation year or years if at any time after an exemption is granted the Town determines that:
- (a) The Applicant or their application did not meet or ceased to meet any of the criteria required for granting an exemption.
 - (b) There was a breach of any condition contained in the decision to grant the extension.
- 8.2. A written decision to cancel an exemption must be provided to the Applicant and must include reasons for the cancellation, identify the taxation year or years to which the cancellation applies, and provide the date for which an application for an appeal to Council must be submitted.

9. COUNCIL REVIEW

- 9.1. An applicant may apply to Council for a review of a decision regarding an application for a non-residential property tax exemption in the following situations:
- (a) An application for an exemption is refused or rejected
 - (b) An exemption is cancelled.
- 9.2. A request for review must be in writing and be received by the Town Office no later than 30 days following the receipt of the written decision of refusal or cancellation.
- 9.3. Council shall conduct a review within 90 days of receipt of an application for review submitted in accordance with Section 9.2 at a regularly scheduled meeting of Council.
- 9.4. Remedies available to Council upon conclusion of a review are:
- (a) Council may uphold the decision to reject an application or revoke a previously approved exemption.
 - (b) Council may revise the decision with respect to the outcome of an application or cancellation of an exemption.
- 9.5. The decision of Council shall be final and binding on all parties except in the case where the decision is the subject of an application for judicial review, and such application must be filed with the Court of King's Bench not more than 60 days after the date of decision.

10. SEVERABILITY

- 10.1. Each provision of this Bylaw is independent of all other provisions. If any such provision is declared invalid by a Court of competent jurisdiction, all other provisions of this Bylaw will remain valid and enforceable.

11. EFFECTIVE DATE

(a) This bylaw shall come into effect upon the date of its third reading.

READ a FIRST time on the 13th day of February, 2025.

READ a SECOND time on the 13th day of February 2025.

Given unanimous consent on the 13th day of February, 2025.

READ a THIRD and FINAL time on the 13th day of February, 2025.

Signed this 24th day of February, 2025.

TOWN OF ONOWAY

SIGNED BY Lenard Kwasny,
Mayor

SIGNED BY Jennifer Thompson
Chief Administrative Officer

**BYLAW NO. 823-25
SCHEDULE "A"**

NON-RESIDENTIAL TAX INCENTIVE PROGRAM APPLICATION

Property Owner:	
Date:	
Mailing Address:	
CONTACT INFORMATION	
Name:	
Phone:	
Email:	
LEGAL LAND DESCRIPTION & MUNICIPAL ADDRESS FOR TAX EXEMPTION	
Lot/Block/Plan:	
Civic Address:	
Description of Proposed Project:	
Proposed Cost of Project: _	

I/We, the undersigned, understand the conditions of eligibility and further terms set out in the current Non-Residential Tax Incentive Bylaw, and acknowledge that I/we have authority to request tax exemption on the above-mentioned property.

Full Name: _____

Signature: _____