

**BYLAW NO. 1973/2024  
OF THE TOWN OF REDCLIFF  
IN THE PROVINCE OF ALBERTA**

**A BYLAW OF THE TOWN OF REDCLIFF IN THE PROVINCE OF ALBERTA,  
TO ESTABLISH A RESIDENTIAL DEVELOPMENT INCENTIVE**

**WHEREAS** pursuant to the *Municipal Government Act, R.S.A. 2000 Chapter M-26, Section 347* (1) If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions: (a) cancel or reduce tax arrears; (b) cancel or refund all or part of a tax; (c) defer the collection of a tax.

**AND WHEREAS** the Town of Redcliff deems it appropriate as a residential development incentive to issue a tax exemption for qualifying properties.

**NOW THEREFORE** the Council of the Town of Redcliff, duly assembled, enacts as follows:

**SHORT TITLE**

1. The Bylaw shall be known and cited as the “**Residential Tax Incentive Bylaw**” of the Town of Redcliff.

**PURPOSE**

2. The purpose of this Residential Incentive Bylaw is to:
  - 2.1 Allow tax incentive for exemptions from taxation under Part 10, Division 2 of the *Municipal Government Act*, for Qualifying Properties in the Town of Redcliff that meet the requirements of the Residential Incentive Bylaw.

**DEFINITIONS**

3. For the Purpose of this Bylaw the following definitions shall apply:
  - a. **ACT** means the *Municipal Government Act, RSA 2000, Chapter M-26*, as amended from time to time;
  - b. **AGREEMENT** means a written agreement for an exemption from the Town of Redcliff portion of taxation for a residential project.
  - c. **APPLICANT** means the assessed person as defined under the MGA s. 284(1) or authorized agent for the assessed person who applies for an incentive under this Bylaw.
  - d. **APPLICATION** means an application form as provided by the Town of Redcliff for the purpose of applying for the Residential Tax Incentive Program.
  - e. **CAO** means the person appointed to the position of Chief Administrative Officer for the Town, by Council, within the meaning of the *Municipal Government Act*, of Alberta. This position may also be referred to as the *Municipal Manager*.
  - f. **COUNCIL** means the Council for the Town of Redcliff.

- g. **DEVELOPMENT** means development as defined in the Town of Redcliff Land Use Bylaw as amended from time to time.
- h. **EXEMPTION** means the exemption of the municipal portion of taxes, not including any provincial, or other applied taxes or special levies.
- i. **INCENTIVE PROGRAM** means the time period the property has received approval for, according to the Residential Tax Incentive Agreement.

### **PROGRAM**

- 4. The Residential Tax Incentive Program applies multi-family projects larger than 2 units to residentially zoned vacant &/or underdeveloped properties within the Town of Redcliff boundaries.
- 5. The tax incentive program does not apply to secondary suites, either internal or external.
- 6. The tax incentives apply only to the municipal portion of the property taxes. Off-Site Levies, Local Improvement, School Taxes, and Cypress View Foundation are not exempt for the purposes of this Bylaw.
- 7. The Tax Incentive Program is where the Town of Redcliff will exempt the municipal portions of residential taxes to a maximum of five (5) years.
- 8. During the period of incentives, all property and other taxes or levies are to be paid in full. The Incentive Agreement ceases upon the property with taxes on the property going into arrears, or utilities on the property going into arrears.
- 9. Tax Incentives will not be applied retroactively for projects which have already received a Development Permit. This includes permits that have been cancelled or lapsed and reapplied for in an effort to receive an incentive.
- 10. If the property is sold during the Incentive Period, the approved Residential Tax Incentive Agreement will automatically be transferred to the new registered owner.
- 11. The Applicant shall meet all requirements of the Redcliff Business Licensing Bylaw.
- 12. Administration will provide an update of the Tax Incentive Program to Council on a regular basis.

### **ELIGIBILITY**

- 13. To qualify for the Residential Tax Incentive Program, an applicant must meet all the following criteria:
  - a. The assessed value of the property must increase by a minimum of \$400,000.00 when compared to the year prior to the start of construction.
  - b. The property tax account associated with the property must be paid in full when the tax incentive application is submitted. The property tax account must remain current during the tax exemption period.
  - c. Utilities associated with the property must be paid in full when the tax incentive application is submitted.
  - d. The Assessed Person must not owe any monies to the Town of Redcliff
  - e. The Assessed Person must not be in bankruptcy or receivership when the tax incentive application is submitted.
  - f. The Assessed Person must be in compliance with all provincial and municipal bylaws and regulations.
  - g. The Applicant must be registered on the title when the tax incentive application is submitted. If using an agent, Applicant must submit a property owner consent form with application.
  - h. The Applicant must have applied for and received a Development Permit from the Town of Redcliff. Applicant must have met any and all conditions of the Development Permit.

- i. The Applicant must have applied for and received all required Safety Codes Permits from the Town of Redcliff. Applicant must have met any and all conditions of the Safety Codes Permits.

### **APPLICATION**

14. To apply for the Residential Tax Incentive, Applicants shall provide a completed application form to the Town of Redcliff with all supporting documentation.
15. Applications prior to the enactment of this Bylaw will not be considered for the Residential Tax Incentive.
16. Complete Applications may be considered and approved in accordance with the criteria of the Residential Tax Incentive before construction is complete. However, the tax exemption will not apply until all construction on the Property is complete, all conditions of the Development Permit have been met, save those of an ongoing nature, and Permit Services Reports have been issued for all Safety Codes Permits.

### **DECISION PROCESS**

17. Once a completed application is accepted by administration, it will be reviewed to ensure it meets the eligibility criteria. If the application is deemed complete it will be forwarded to the CAO or their designate for review.
18. Applications that are deemed complete shall become the property of the Town and may not be returned.
19. Applicants whose applications have been returned as incomplete or illegible may resubmit their application.
20. The CAO or designate at their sole discretion may request any further documentation that they deem necessary to make their decision. Documents may come from both internal and external sources.
21. The CAO or designate at their sole discretion, may grant the Tax Incentive. The CAO or designate, at their sole discretion, may limit the number of years that the Town of Redcliff will cancel the municipal portion of the residential taxes.

### **RESIDENTIAL TAX INCENTIVE AGREEMENT**

22. Administration shall draft a Residential Tax Agreement. The Agreement must outline:
  - a. The taxation years to which the Tax Incentive Program applies, which must not include any taxation year earlier than the taxation year in which the tax exemption is granted;
  - b. Any criteria in the Eligibility Section which formed the basis for granting the Residential Tax Incentive and the taxation years to which the criteria apply, all of which may be deemed a condition or conditions of the Residential Tax Incentive Agreement, a breach of which will result in the cancellation of the Exemption for the taxation years to which the criteria apply;
  - c. Any other information or conditions provided by the Town.
23. The Residential Tax Incentive Agreement shall be signed by the CAO.

**DISPUTE**

- 24. Any dispute regarding the Tax Incentive Agreement or any entitlement under this Bylaw, shall be referred to Council for resolution.
- 25. An applicant may appeal to Council by submitting a written request for appeal to the CAO within thirty (30) days of initial dispute.
  - a. Council, after considering the appeal, may uphold, revise or amend the decision of the CAO with respect to the matter.
- 26. The decision of Council shall be final and binding upon all parties except in the case where the decision is subject to an application for judicial review.

**INTENTION OF COUNCIL**

- 27. Each separate provision of this Bylaw shall be deemed to be independent of all other provisions. If any provision of this Bylaw is deemed or declared to be invalid by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid.

**READ** a first time this 13th day of May, 2024.

**READ** a second time this \_\_\_\_ day of \_\_\_\_\_, 2024.

**READ** a third time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Signed and Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MUNICIPAL MANAGER