



**TOWN OF HINTON
BYLAW No. 1161**

BYLAW OF THE TOWN OF HINTON IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF PROVIDING NON-RESIDENTIAL PROPERTY TAX INCENTIVES FOR NEW INDUSTRIAL AND COMMERCIAL DEVELOPMENT AND EXPANSIONS

WHEREAS the Town of Hinton wishes to provide property tax incentives to encourage growth and promote industrial and commercial development and expansion; and

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

AND WHEREAS the Town of Hinton is responsible for carrying out measures that will develop and maintain a viable community according to Section 3(c) of the *Municipal Government Act*, which includes a measure to improve the long-term economic outlook for the Town;

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

1.0 SHORT TITLE

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

2.0 DEFINITIONS

2.1 In this Bylaw, unless the context otherwise requires:

- 2.1.1 **"Act"** means the *Municipal Government Act*, RSA 2000, c. M-26, as amended fromtime to time;
- 2.1.2 **"Administration"** means the administrative and operational arm of the Municipality, comprised of various divisions and including all employees who operate under the leadership of the Chief Administrative Officer;
- 2.1.3 **"Applicant"** means a person who applies for an Exemption or Deferral;
- 2.1.4 **"Business"** means commerce for production, storage, and buying or selling of goods and services;
- 2.1.5 **"Chief Administrative Officer/CAO"** means the person appointed by Council to the position of the Chief Administrative Officer of the Town of Hinton, or thier designate;
- 2.1.6 **"Council"** means the Council of the Town of Hinton, including the Mayor and six Councilors
- 2.1.7 **"Exemption"** means exemption as defined in the Act;
- 2.1.8 **"Expansion"** means development added to an existing structure to increase the Structure's physical space to facilitate the development within that Structure, or to replace an existing Structure to facilitate the

- business growth within that structure;
- 2.1.9 **"Non-residential"** means non-residential as defined in the Act;
- 2.1.10 **"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
- 2.1.11 **"Town"** means the municipal corporation of the Town of Hinton.

3.0 PURPOSE

- 3.1 The purpose of this Bylaw is to allow for:
 - 3.1.1 New industrial and commercial developments and the expanded portion of industrial and commercial developments may be rebated the municipal property taxes equal to:
 - a) 100% of the value of the current years' municipal tax levy in the first year of taxation of the new development;
 - b) 100% of the value of the current years' municipal tax levy in the second year of taxation of the new development;
 - c) 75% of the value of the current years; municipal tax levy in the third year of the taxation of the new development;
 - d) 50% of the value of the current years; municipal tax levy in the fourth year of the taxation of the new development.
 - e) 25% of the value of the current years; municipal tax levy in the fifth year of the taxation of the new development.

4.0 CRITERIA FOR AN EXEMPTION

- 4.1 To apply for an Exemption, 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;
 - 4.1.3 the Applicant must have no outstanding monies owing to the Town; and
 - 4.1.4 The Applicant must make, or made subsequent to January 1, 2021, a capital investment to expand, improve, or renovate the Non-residential property resulting in an increased assessment value by at least 25% by the end of year two (2) from when the development permit was issued.

5.0 APPLICATION FOR AN EXEMPTION

- 5.1 Applicants will need to apply for an exemption using Appendix "B" – Application Form of this Bylaw.
- 5.2 Complete applications included using Appendix "B" must be received by December 31, 2021.

- 5.3 The CAO has the discretion to reject applications that are incomplete, illegible, or provided after the application deadline in the Tax Incentive 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 of December 31, 2021, 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.

6.0 CONSIDERATION OF APPLICATION

- 6.1 CAO will consider each application in accordance with this Bylaw to determine if they meet the criteria and requirements for an Exemption and:
 - 6.1.1 grant the exemption and enter into a Tax Incentive Agreement; or
 - 6.1.2 reject the application and advise the Applicant with the written reasons as to why, including means to appeal to Council.
- 6.2 CAO shall be authorized to enter into a Tax Incentive Agreement with the Applicant if an exemption is granted. The Tax Incentive Agreement must include:
 - 6.2.1 the future taxation years to which the exemption applies;
 - 6.2.2 the details of the exemption.
- 6.3 An Applicant may make subsequent applications for an exemption and Council may grant subsequent Exemptions in respect of the same Non-residential property.

7.0 TAX INCENTIVE AGREEMENT

- 7.1 Administration shall draft a Tax Incentive Agreement.
- 7.2 A Tax Incentive Agreement must outline:
 - 7.2.1 the taxation year to which the exemption applies, which must not include any taxation year earlier than the taxation year in which the Exemption is granted;
 - 7.2.2 if an exemption is granted, the extent of the exemption for each taxation year which the exemption applies;

- 7.2.3 any criteria in Section 4 which formed the basis of granting the exemption and the taxation year or years to which the criteria apply, 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 for the taxation year or years to which the criteria apply; and
- 7.2.4 any other conditions and the taxation year or years to which the condition applies.

7.3 Tax Incentive Agreements shall be endorsed by the CAO.

8.0 CANCELLATION OF TAX INCENTIVE AGREEMENT

- 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 4.0 which formed the basis of granting the exemption; or
 - 8.1.2 that there was a breach of any condition of the Tax Incentive Agreement, the Town will cancel the Exemption 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 was cancelled stating the reasons for cancellation.

9.0 DISPUTE

- 9.1 Any dispute regarding the calculation of the tax exemption or any entitlement under this Bylaw, shall be referred to Council for resolution.
- 9.2 An applicant may appeal to Council by submitting a written request for appeal to the CAO within thirty (30) days of the initial dispute.
- 9.3 Council, after considering the appeal, may;
 - 9.3.1 uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of a tax incentive agreement.
 - 9.3.2 direct the CAO to revise or amend the decision with respect to the matter.
- 9.4 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, as such application must be filed with the Court of Queen's Bench not more than sixty (60) days after the date of the decision.

10.0 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.

11.0 EXPIRY

11.1 This Bylaw expires after four (4) years from the date of the final reading.

12.0 EFFECTIVE DATE

12.1 This Bylaw shall come into force and take effect upon receiving the reading.

READ A FIRST TIME this 7th DAY OF September, 2021

READ A SECOND TIME this 7th DAY OF September, 2021

READ A THIRD TIME 5th DAY OF October, 2021



MAYOR

CHIEF ADMINISTRATIVE OFFICER

APPENDIX "A"

Application Requirements for Non-Residential Tax Incentives

Pursuant to the Non-Residential Tax Incentives Bylaw No. 1161

1. All applications for an Exemption under the Non-Residential Tax Incentive 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 being requested;
 - h) an explanation of how the application meets the criteria for an Exemption; 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. The CAO has the discretion to reject applications that are incomplete, illegible, or provided after the application deadline provided in the Non-Residential Tax Incentives Bylaw.
4. Incomplete or late applications shall be returned.
5. 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.
6. 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 Non-Residential Tax Incentives Bylaw No. 1161*

Only applications that are complete, legible, and provided by the deadline outlined in the Non-Residential 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 Hinton application forms is collected under the authority of section 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 131 Civic Centre Road, 2nd Floor, Hinton, AB T7V 2E5 or call (780)740-8059.

Provide, or append, a brief description of business:

Describe, or append, the Exemption 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)
- Other materials (optional)
- Application Fee (required)

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