



**TOWN OF HINTON
BYLAW # 1161-1**

**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*, RSA 2000, c M-26, 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 from time to time;
- 2.1.2 "**Applicant**" means a person who applies for an Exemption;
- 2.1.3 "**Bylaw**" means this Bylaw, and includes any appendices thereto;
- 2.1.4 "**Chief Administrative Officer/CAO**" means the person appointed by Council to the position of the Chief Administrative Officer of the Town of Hinton, or their designate;
- 2.1.5 "**Council**" means the Council of the Town of Hinton, including the Mayor and six Councilors;
- 2.1.6 "**Current Year**" means the year of application;
- 2.1.7 "**Exemption**" means the portion of the municipal property taxes that may be exempt in accordance with this Bylaw;
- 2.1.8 "**Expansion**" means construction to add to, improve, renovate or replace an existing commercial or industrial development;
- 2.1.9 "**Non-residential**" means non-residential as defined in the Act;
- 2.1.10 "**Town**" means the municipal corporation of the Town of Hinton; and
- 2.1.11 "**New Development**" means the construction of new industrial or commercial developments.

3.0 PURPOSE AND EXEMPTION AMOUNT

3.1 The purpose of this Bylaw is to allow for:

- 3.1.1 New Developments and Expansions to be rebated the municipal property taxes applicable to the New Development or Expansion in an amount that is equal to:
- a) 100% of the value of the current years' municipal tax levy in the first year of taxation of the New Development or Expansion;
 - b) 100% of the value of the current years' municipal tax levy in the second year of taxation of the New Development or Expansion;
 - c) 75% of the value of the current years' municipal tax levy in the third year of the taxation of the New Development or Expansion;
 - d) 50% of the value of the current years' municipal tax levy in the fourth year of the taxation of the New Development or Expansion;
 - e) 25% of the value of the current years' municipal tax levy in the fifth year of the taxation of the New Development or Expansion.

4.0 CRITERIA FOR AN EXEMPTION

- 4.1 To apply and qualify 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, including monies owing with regard to property tax, utilities, or other fees owed to the Town;
 - 4.1.4 the Applicant must have obtained all necessary development approvals from the Town;
 - 4.1.5 the Applicant must not be in the process of foreclosure, bankruptcy, or receivership;
 - 4.1.6 the Applicant must not have development compliance issues, be in violation of a development permit and/or agreement or be in violation of the *Safety Code Act*;
 - 4.1.7 the Applicant must complete an application in accordance with this Bylaw and the completed application, including all required information and documentation, along with the application fee must be submitted by the application deadline in this Bylaw; and
 - 4.1.8 the Applicant who is applying for an Expansion must make or have made subsequent to January 1 of the current year, a capital investment toward the Expansion 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 must apply for an Exemption using Appendix "B" – Application Form for Non-Residential Tax Incentives and the application must include all required information and documentation as outlined in Appendix "A" – Application Requirements for Non-Residential Tax Incentives.
- 5.2 Completed applications, including Appendix "B" and all required information and documentation as outlined in Appendix "A", along with the application fee must be received by the Finance Department of the Town by the application deadline of December 31 of the current year.

- 5.3 The CAO has the discretion to reject applications that are incomplete, illegible, or received after the application deadline in this 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 application deadline of December 31 of the current year, as 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 DECISION ON THE EXEMPTION

- 6.1 The CAO will consider each application in accordance with this Bylaw to determine if they meet the criteria for an Exemption and either:
 - 6.1.1 grant an Exemption pursuant to this Bylaw; or
 - 6.1.2 reject the application for an Exemption.
- 6.2 If the CAO grants an Exemption, the CAO will issue a written decision to the Applicant outlining the following information:
 - a) the taxation years to which the Exemption applies, which must not include any taxation year earlier than the taxation year in which the Exemption is granted;
 - b) the extent of the Exemption for each taxation year to which the Exemption applies, which amount is determined in accordance with Section 3 of this Bylaw;
 - c) any conditions the breach of which will result in cancellation of the Exemption, and the taxation year or years to which the conditions apply; and
 - d) any other information or conditions provided by the Town.
- 6.3 If the CAO rejects an application for an Exemption, the CAO will issue a written decision to the Applicant outlining the following information:
 - a) the reasons why the application did not meet the criteria for an Exemption; and
 - b) the date by which an application for an appeal to Council must be submitted.
- 6.4 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 CANCELLATION OF AN EXEMPTION

- 7.1 If the Town determines that the Applicant or their application:
 - 7.1.1 Did not meet or ceased to meet any of the applicable criteria in Section 4.0 of this Bylaw which formed the basis of granting the Exemption; or
 - 7.1.2 That there was a breach of any condition of the written decision, 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.
- 7.2 For greater clarity, the criteria in Section 4 of this Bylaw are deemed conditions, the breach of which will result in the cancellation of the Exemption for the taxation year or years in which the criteria are not met.

7.3 The Town shall send a written decision of cancellation to an Applicant whose Exemption was cancelled stating the reasons for cancellation and the date by which an application for an appeal to Council must be submitted.

8.0 APPEAL TO COUNCIL

8.1 An Applicant may appeal to Council in the following situations:

8.1.1 An application for Exemption is rejected; or

8.1.2 An Exemption is cancelled.

8.2 A request for an appeal must be in writing and be received by the Finance Department of the Town no later than the time and date specified in the decision in which the exemption was rejected or cancelled.

8.3 Council, after considering the appeal, may;

8.3.1 Uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption; or

8.3.2 Direct the CAO to revise or amend the decision with respect to the matter.

8.4 The decision of Council on appeal shall be final and binding upon all parties.

9.0 SEVERABILITY

9.1 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.

10.0 EXPIRY

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

11.0 EFFECTIVE DATE

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

READ A FIRST TIME THIS 26 DAY OF SEPTEMBER 2022.

READ A SECOND TIME THIS 26 DAY OF SEPTEMBER 2022.

READ A THIRD TIME AND PASSED THIS 26 DAY OF SEPTEMBER 2022.



Mayor



Interim Chief Administrative Officer

APPENDIX "A"

Application Requirements for Non-Residential Tax Incentives *Pursuant to the Non-Residential Tax Incentives Bylaw No. 1161-1*

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. 1161-1*

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