

**LAC STE. ANNE COUNTY
PROVINCE OF ALBERTA
BLYAW #02 - 2023**

WHEREAS the municipality considers it desirable to encourage the development and revitalization of small business non-residential properties for the general benefit of the municipality and to promote small business development within the County.

AND WHEREAS Council wishes to pass a development and revitalization bylaw to provide tax incentives for small business within the municipality pursuant to section 364.2 of the Municipal Government Act.

NOW THEREFORE, the Council of Lac Ste. Anne County enacts as follows:

PART I – PURPOSE, DEFINITIONS, AND INTERPRETATION

Purpose

- 1 The purpose of this bylaw is to:
 - (a) encourage small business development of non-residential properties in the County for the general benefit of the municipality;
 - (b) establish tax exemptions in accordance with section 364.2 of the Municipal Government Act for Assessed Persons operating a small business within the County where the criteria and requirements set out in this bylaw are met;
 - (c) provide a process for application for a tax exemption under this bylaw; and
 - (d) provide a process for review by Council of the refusal or cancellation of a tax exemption under this bylaw.

Definitions

- 2 In this bylaw:
 - (a) “Applicant” means an Assessed Person for a Property within the County who is applying for a tax exemption under this Bylaw;
 - (b) “Application Fee” means the fee established by this bylaw to be paid at the time an application is submitted pursuant to this bylaw;
 - (c) “Assessed Person” means an assessed person as defined under section 284(1) of the Municipal Government Act;
 - (d) “CAO” means the chief administrative officer of the County, or delegate;
 - (e) “Complete Application” means an application submitted pursuant to this bylaw that includes the Application Fee, the application form, any information and documents set out on the application form and any additional application requirements for the tax incentives under this bylaw, including any additional documentation requested by the County to verify the accuracy of the information provided;

- (f) "Council" means the Council of the County;
- (g) "County" means the municipality of Lac Ste. Anne County;
- (h) "Decision" means the decision to grant an Exemption, to reject the Exemption application, or to cancel an Exemption;
- (i) "Exemption" means the portion of municipal taxes on small business non-residential property that have been determined to be exempt in accordance with this bylaw;
- (j) "Hamlet" means a hamlet within the County that is listed in Schedule A, and the boundaries of which is outlined in Schedule B;
- (k) "Municipal Government Act" means the *Municipal Government Act*, RSA 2000, c M-26;
- (l) New Development means:
 - i. entirely new improvements that have commenced construction within a five year period preceding the year in which an application for an exemption under this Bylaw has been submitted, and that have an approved development permit and building permit from the County. The anticipated value of the new improvement once construction is complete must be equal to or greater than \$20,000 in assessed value. Renovations to existing improvements do not qualify as being a New Development.
 - ii. Those improvements that are pre-existing, but have been reclassified for the first time as a Small Business Property from another assessment class due to a change in use to the improvement.
 - iii. For clarity, a New Development does not include the land that a New Development is constructed on, nor does it include other improvements on the same Property that do not otherwise meet the definitions under clauses (i) and (ii) above.
- (m) "Non-Residential Property" means the type of property falling within the assessment class specified in section 297(1)(b) of the *Municipal Government Act*, and includes any property that falls under any non-residential subclass as approved under a County bylaw;
- (n) "Property" takes the same meaning as ascribed to that term under section 284(1)(r) of the *Municipal Government Act*, and more specifically refers to the particular property for which an Applicant is applying to qualify for an Exemption;
- (o) "Qualifying Property" means a property which meets the criteria under this bylaw for an Exemption;
- (p) "Small Business Property" has the same meaning as "small business property" as defined in section 2(3) of the *Matters Relating to Assessment Sub-Classes Regulation*, Alta Reg 202/2017.

- (q) "RV Campground" means a developed property that rents stalls on a daily, seasonal, or yearly basis to the owners of a recreation vehicle ("RV"). This definition does not include bareland condo properties that have a separate title for each individual stall.
- (r) "Tax Incentives" shall mean the Municipal portion of the taxes imposed pursuant to Section 353 of the Municipal Government Act.

Interpretation

- 3 The following rules apply to interpretation of this bylaw:
- (a) headings, titles, margin notes, and preambles in this bylaw are for ease of reference only;
 - (b) gender-specific words, phrases, and references are intended to be gender-neutral, and the singular includes the plural as the context requires;
 - (c) every provision of this bylaw is independent of all other provisions and if any provision of this bylaw is declared invalid by a Court, all other provisions of this bylaw remain valid and enforceable; and
 - (d) references to bylaws and enactments in this bylaw include amendments and replacement bylaws and enactments, and regulations and orders thereunder.

PART II – AUTHORITY AND ELIGIBILITY FOR EXEMPTION

Authority to Grant Exemption

- 4 The CAO has the authority to determine whether an Exemption will be granted in accordance with the terms and conditions of this bylaw.

Eligibility for Exemption

- 5 To be eligible for an Exemption, the following eligibility criteria must be met:
- (a) Requirements for Qualifying Property:
 - (i) Be classified as a Small Business Property under the County's Assessment Sub-Classes Bylaw;
 - (ii) Be physically located in the County;
 - (iii) have obtained all necessary development approvals from the County;
 - (iv) not be going through tax forfeiture under the Municipal Government Act; and
 - (v) not have compliance issues with any Bylaw enacted by Lac Ste. Anne County, be in violation of a development agreement, or be in violation of the *Safety Code Act* at any time during the taxation years for which the Exemption applies.

(b) Requirements for Applicant:

- (i) The Applicant is the Assessed Person or authorized agent for the Assessed Person;**
- (ii) A small business (as contemplated under the County's Assessment Sub-Classes Bylaw) is actively operating on the Property pursuant to a valid business license issued by the County;**
- (iii) Assessed Person must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the County;**
- (iv) Assessed Person must not be in tax forfeiture under the Municipal Government Act;**
- (v) Assessed Person and their agent must not furnish false information within an Application, or furnish false information or misrepresent any fact or circumstance to the County whether as part of the application process or during the term of any Exemption that is granted; and**
- (vi) Assessed Person and their agent must meet all requirements under this bylaw and the Municipal Government Act.**

6 The CAO may exercise discretion to refuse to have the County grant an Exemption when:

- (a) a property is in tax forfeiture under the Municipal Government Act; or**
- (b) the Assessed Person is adverse in interest to the County in litigation.**

PART III – APPLICATION AND DECISION PROCESS

Application for Exemption

7 The application process for an Exemption is as follows:

- (a) Applicants must submit a Complete Application to the County, and the County has the discretion to reject applications that are incomplete, ineligible, or provided after the deadline provided in this bylaw;**
- (b) Applicants must submit the applicable business license fee;**
- (c) a Complete Application must be received no later than the last business day of February of the year in which a Qualifying Property and Assessed Person would qualify for an exemption pursuant to this bylaw;**
- (d) Applicants whose applications are returned as incomplete or ineligible may resubmit an application prior to April 1;**
- (e) notwithstanding the Complete Application requirements, the CAO may require additional information that, in the discretion of the CAO, is necessary to complete the application and may require the Applicant's consent to be given for the CAO to obtain such additional information;**

- (f) the CAO will advise Applicants in writing if their application is accepted for consideration; and
- (g) applications accepted for consideration will become the property of the County and may not be returned.

Decision on Exemption

8 If the CAO grants an Exemption, the CAO will issue a written Decision to the Applicant outlining the following information:

- (a) the years to which the Exemption applies, which must not include any taxation year earlier than the taxation year in which the Exemption is granted, if applicable;
- (b) any conditions the breach of which will result in the loss of the Exemption and the taxation year or years in which the conditions apply;
- (c) the amount of the exemption, as determined under clauses 11-16 of this Bylaw
- (d) any other information or conditions provided by the County.

9 If the CAO refuses to grant an Exemption, the CAO will issue a written Decision to the Applicant outlining the following information:

- (a) the reasons why the Property fails to qualify for the Exemption; and
- (b) the date by which an application for an appeal to Council must be submitted.

10 The following applies to any Decision issued by the CAO to grant an Exemption:

- (a) the CAO may set conditions requiring the Applicant to provide information requested by the CAO to enable the County to monitor whether the Property continues to meet the terms of this bylaw throughout the period for which the Exemption is granted, or to ensure that the calculation of the Exemption is accurate, including the provision by the Applicant of consent for the disclosure of such information to the CAO by employees or agents of the County, other governments, government agencies, or other persons;
- (b) it will be a deemed condition that section 5 of this bylaw be complied with on an ongoing basis;
- (c) at any time, the CAO may require the Applicant to provide any documents as the CAO may deem necessary to verify any information contained in the application or to confirm ongoing compliance with the eligibility criteria of the Exemption; and
- (d) when a condition of the Decision is breached, a Property no longer qualifies for an exemption under this bylaw, or information becomes available that shows that the Property should not qualify for an exemption under this bylaw, the CAO will issue a written Decision cancelling the exemption, provide the reasons why the exemption has been cancelled, what criterion or conditions must be met in order for the exemption to be reinstated (if applicable), and the date by which an application for an appeal to Council must be submitted.

PART IV – APPLICATION OF EXEMPTION

Amount of Exemption

- 11 Exemptions calculated under this Bylaw shall only apply to the portion of any Qualifying Property which is classified as a Small Business Property under the County's Assessment Sub-Classes Bylaw, and which otherwise meets all other eligibility requirements set in this Bylaw.
- 12 If an Exemption is granted by the CAO, and the Qualifying Property is not an RV Campground, and is located in a Hamlet:
 - (a) For the first year to fifth year after the Exemption is granted, 50% of the levied small business municipal tax will be exempt if the Qualifying Property is not a New Development.
 - (b) If the Qualifying Property is a New Development:
 - i. For the first year in which construction commences on that New Development, 77% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - ii. For the second year after construction commences on that New Development, 74% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iii. For the third year after construction commences on that New Development, 71% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iv. For the fourth year after construction commences on that New Development, 69% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - v. For the fifth year after construction commences on that New Development, 66% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
- 13 If an Exemption is granted by the CAO, and the Qualifying Property is not an RV Campground, is located in the County, but is not located in a Hamlet:
 - (a) For the first year to fifth year after the Exemption is granted, 15% of the levied small business municipal tax will be exempt if the Qualifying Property is not a New Development.
 - (b) If the Qualifying Property is a New Development:
 - i. For the first year in which construction commences on that New Development, 61% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - ii. For the second year after construction commences on that New Development, 56% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.

- iii. For the third year after construction commences on that New Development, 51% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iv. For the fourth year after construction commences on that New Development, 46% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - v. For the fifth year after construction commences on that New Development, 41% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
- 14 If an Exemption is granted by the CAO, and the Qualifying Property is an RV Campground located within the County (including within a Hamlet) that contains 40 campsites or less:
- (a) For the first year to fifth year after the Exemption is granted, 50% of the levied small business municipal tax will be exempt if the Qualifying Property is not a New Development.
 - (b) If the Qualifying Property is a New Development:
 - i. For the first year in which construction commences on that New Development, 77% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - ii. For the second year after construction commences on that New Development, 74% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iii. For the third year after construction commences on that New Development, 71% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iv. For the fourth year after construction commences on that New Development, 69% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - v. For the fifth year after construction commences on that New Development, 66% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
- 15 If an Exemption is granted by the CAO, and the Qualifying Property is an RV Campground located within the County (including within a Hamlet) that contains 41 to 99 campsites:
- (a) For the first year to fifth year after the Exemption is granted, 30% of the levied small business municipal tax will be exempt if the Qualifying Property is not a New Development.
 - (b) If the Qualifying Property is a New Development:
 - i. For the first year in which construction commences on that New Development, 68% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.

- ii. For the second year after construction commences on that New Development, 64% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iii. For the third year after construction commences on that New Development, 59% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iv. For the fourth year after construction commences on that New Development, 56% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - v. For the fifth year after construction commences on that New Development, 52% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
- 16 If an Exemption is granted by the CAO, and the Qualifying Property is an RV Campground located within the County (including within a Hamlet) that contains more than 99 campsites:
- (a) For the first year to fifth year after the Exemption is granted, 15% of the levied small business municipal tax will be exempt if the Qualifying Property is not a New Development.
 - (b) If the Qualifying Property is a New Development:
 - i. For the first year in which construction commences on that New Development, 61% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - ii. For the second year after construction commences on that New Development, 56% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iii. For the third year after construction commences on that New Development, 51% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - iv. For the fourth year after construction commences on that New Development, 46% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.
 - v. For the fifth year after construction commences on that New Development, 41% of the levied small business municipal tax associated with the improvement that qualifies as being a New Development will be exempt.

Term of Exemption

- 17 An Exemption on a single Qualifying Property may be considered for up to a maximum total of five (5) consecutive years. The CAO has discretion to set the term of any Exemption for a Qualifying Property to be less than five (5) years.

Prior Incentive Program

- 18 If an Exemption is granted in this bylaw, then any prior tax incentives or exemptions being received by the Assessed Person related to the Qualified Property shall no longer be received.

Cancellation of Exemption

- 19 If at any time after an Exemption is granted, the CAO determines that:
- (a) the Applicant or their application did not meet or ceased to meet any of the criteria in which formed the basis of granting the Exemption; or
 - (b) there was a breach of any condition provided for in the written Decision to the Applicant;

the CAO may cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies.

- 20 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 by which an application for an appeal to Council must be submitted.

PART V – APPEAL TO COUNCIL

- 21 An Applicant may appeal to Council in the following situations
- (a) an Application for Exemption is refused or rejected; or
 - (b) an Exemption is cancelled for one or more taxation years.
- 22 A request for appeal must be in writing and be received by General Manager of Corporate Services no later than the time and date specified in the Decision in which the Exemption was rejected or cancelled.
- 23 Council will consider an appeal at:
- (a) a regularly scheduled meeting of Council; or
 - (b) a special meeting of Council.
- 24 Remedies available to Council upon conclusion of an appeal are:
- (a) Council may uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption; or
 - (b) Council can revise, or direct the CAO to revise, a decision with respect to the outcome of an application or cancellation of an Exemption.
- 25 In accordance with section 460(7) of the Municipal Government Act, complaints about a Decision may not be made to the assessment review board.

PART VI – COMING INTO EFFECT

- 26 This bylaw comes into effect upon third and final reading, October 12, 2023.
- 27 This bylaw must be renewed every five years.

FIRST READING SIGNED THIS 26TH day of January 2023

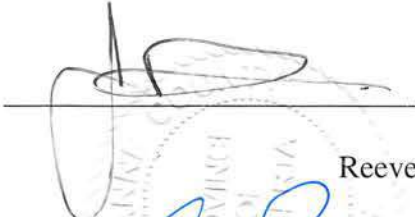


Reeve




Country Manager

SECOND READING SIGNED THIS 22 day of June 2023



Reeve



Country Manager

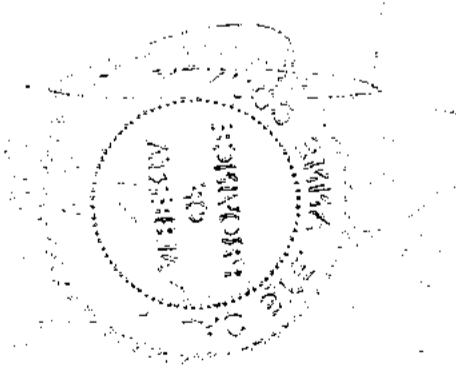
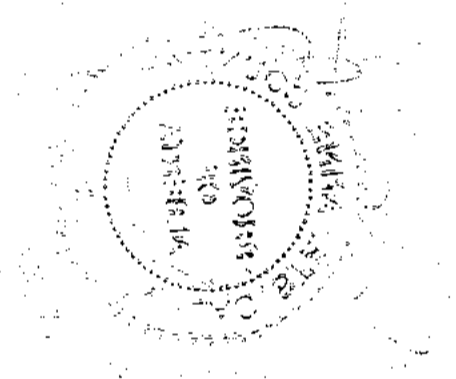
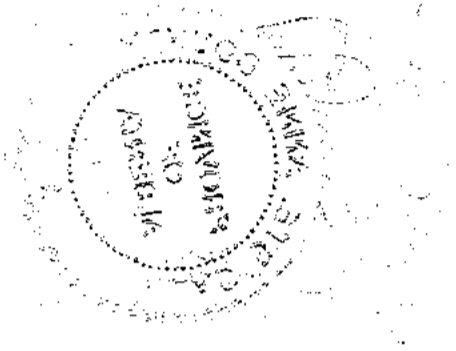
THIRD AND FINAL SIGNED THIS 12 day of October 2023



Reeve



Country Manager



Schedule A

Hamlets:

Cherhill

Darwell

Glenevis

Greencourt

Gunn

Rich Valley

Rochfort Bridge

Sangudo

Schedule B

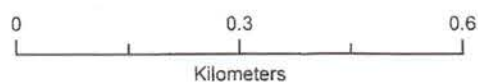
Properties highlighted in light blue are the properties that are considered to be in each individual hamlet. Those properties that are not highlighted in blue are considered to be part of the general county area.

Hamlet of Cherhill

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- Hamlet Boundary
- Hamlet



Projection - NAD 83 10TM AEP Forest
Date - March 23, 2023
Produced by LSAC GIS Department

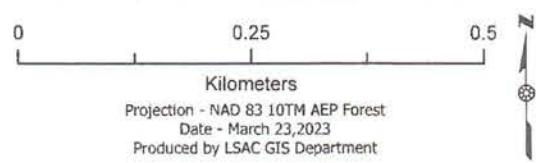


Hamlet of Darwell

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- Hamlet Boundary
- Hamlet

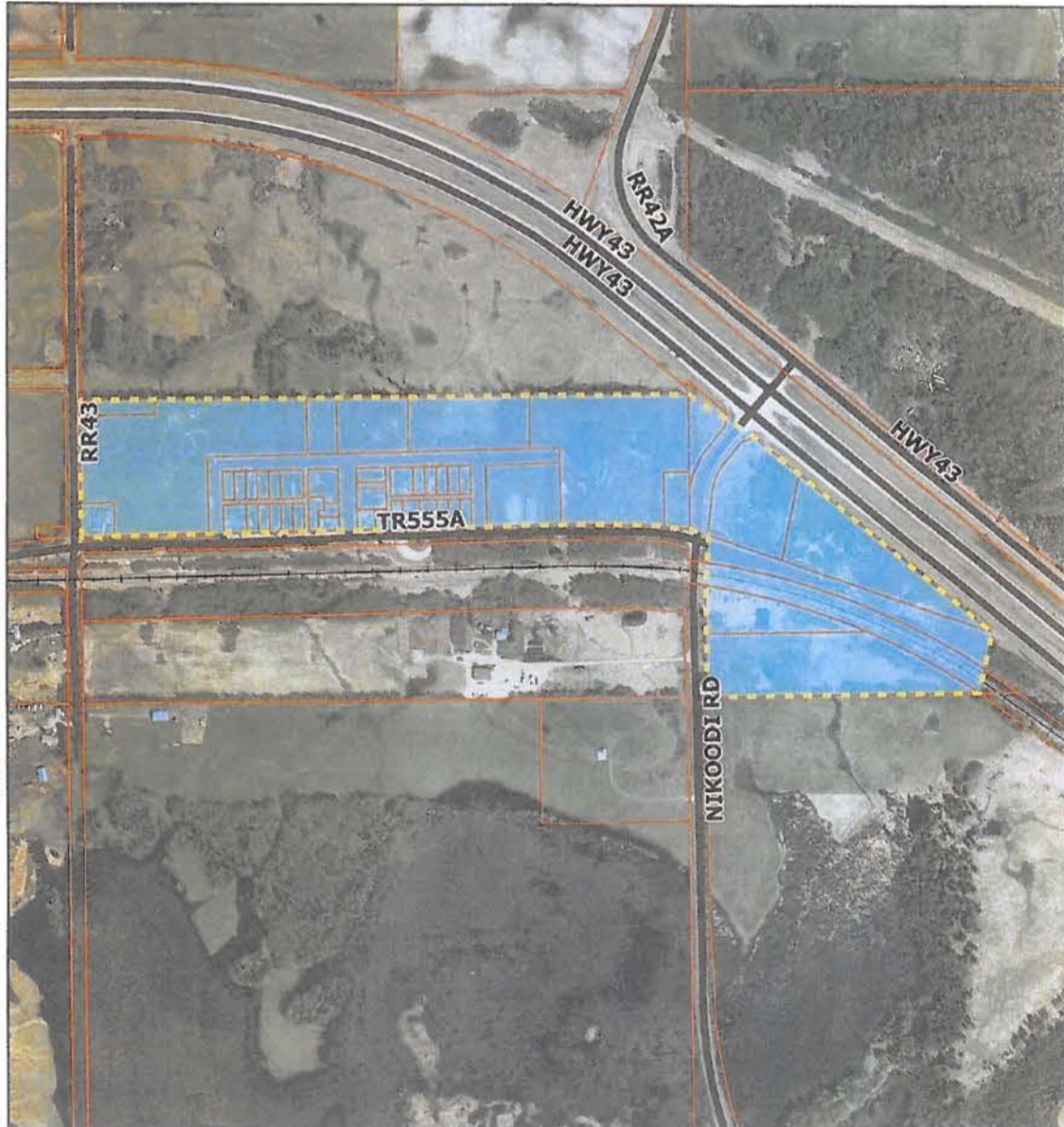


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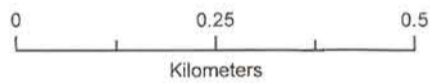


Hamlet of Glenevis

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- - - Hamlet Boundary
- Hamlet



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Date - March 23, 2023
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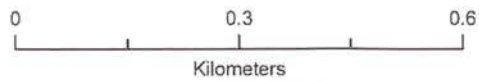


Hamlet of Greencourt

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- Hamlet Boundary
- Hamlet



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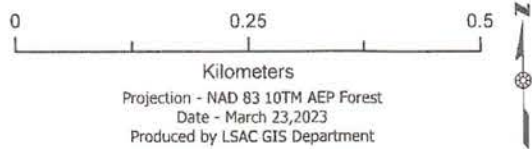


Hamlet of Gunn

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- Hamlet Boundary
- Hamlet



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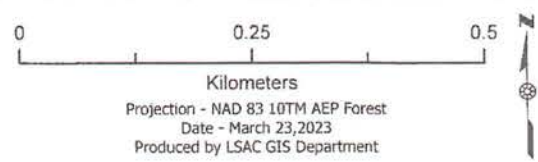


Hamlet of Rich Valley

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- Hamlet Boundary
- Hamlet

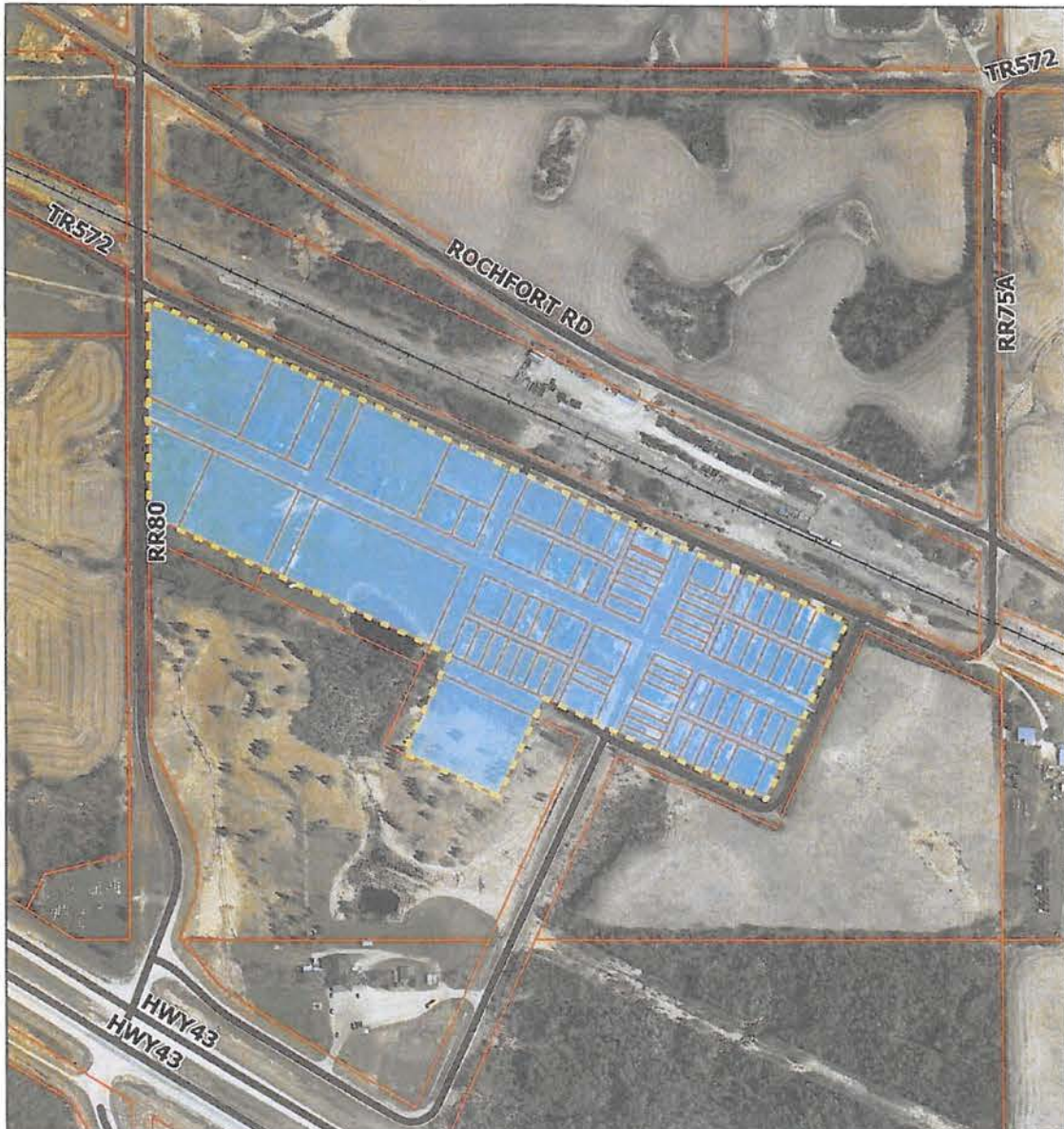


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Date - March 23, 2023
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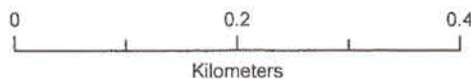


Hamlet of Rochfort Bridge

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- - - Hamlet Boundary
- Hamlet

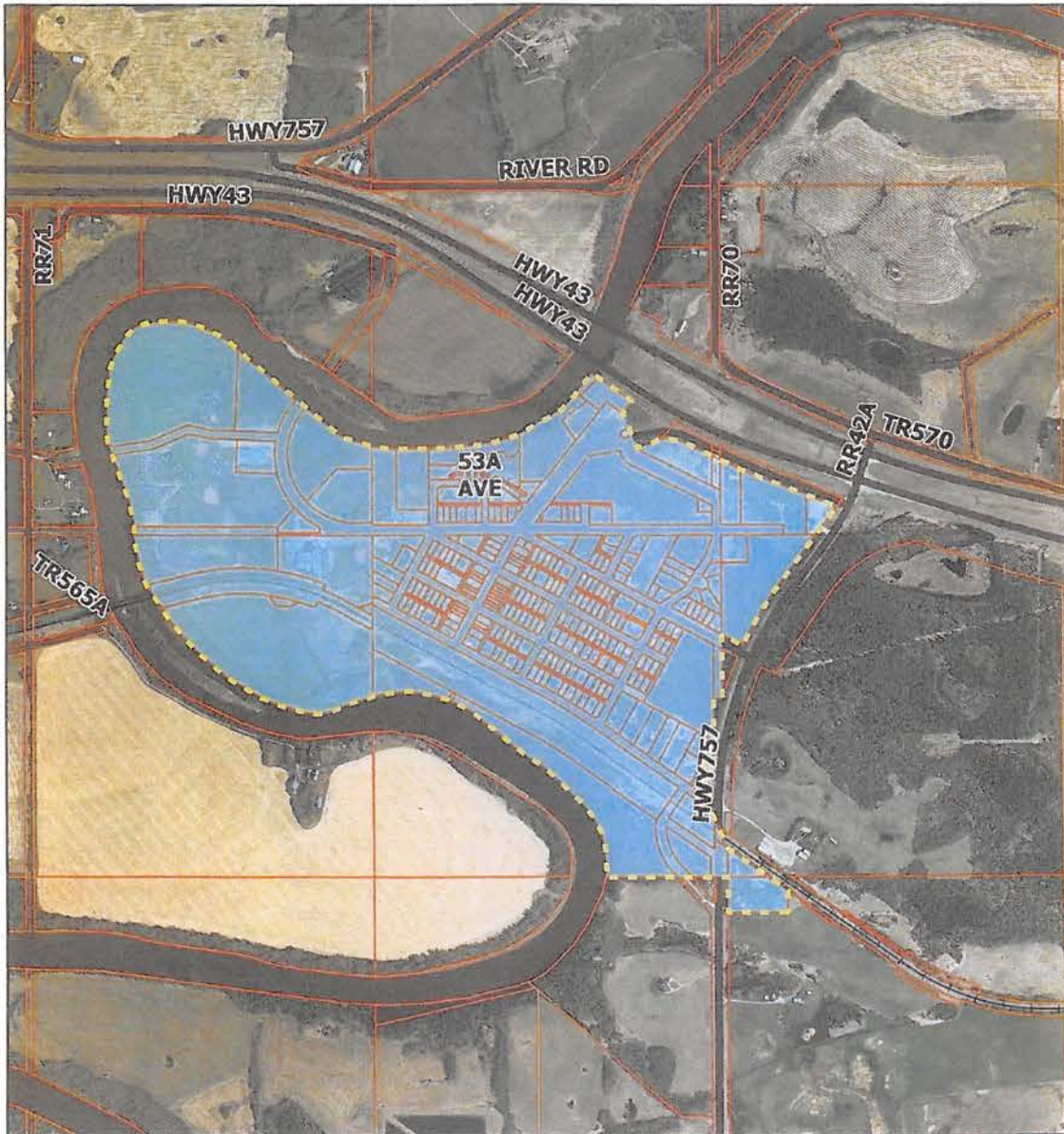


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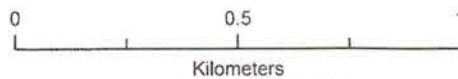


Hamlet of Sangudo

Bylaw #02-2023



- Railroads
- Roads
- Land Parcels
- Hamlet Boundary
- Hamlet



Projection - NAD 83 10TM AEP Forest
Date - March 23, 2023
Produced by LSAC GIS Department

