

**COUNTY OF PAINT EARTH NO. 18**  
**BYLAW #742-25**  
**NON-RESIDENTIAL TAX INCENTIVE BYLAW**

**BEING A BYLAW OF THE COUNTY OF PAINT EARTH NO.18, IN THE PROVINCE OF ALBERTA, INTENDED TO INCENTIVIZE THE GROWTH OF NON-RESIDENTIAL DEVELOPMENT WITHIN THE COUNTY OF PAINT EARTH.**

**WHEREAS** under the authority of and pursuant to Section 364.2(2) of the *Municipal Government Act*, as amended Council may pass a bylaw to provide tax incentives to non-residential properties for the purpose of encouraging the development of non-residential properties for the general benefit of the municipality;

**AND WHEREAS** Council of the County of Paintearth deems it expedient to provide property tax incentives to encourage non-residential development within the County of Paintearth, for the general benefit of the County of Paintearth;

**NOW THEREFORE**, under the authority of and subject to the provisions of the *Municipal Government Act*, as amended, the Council of the County of Paintearth, in the Province of Alberta, duly assembled, does hereby enact the following:

**1.0 Short Title**

1.1. This Bylaw may be known as the “Non-Residential Tax Incentive Bylaw.”

**2.0 Purpose**

2.1. The purpose of this Non-Residential Tax Incentive Bylaw is to allow tax incentives in accordance with section 364.2(1) of the Act.

**3.0 Definitions**

3.1. The following definitions apply in this Bylaw:

- (a) **“Act”** means the *Municipal Government Act*, Chapter M-26, R.S.A. 2000, as amended from time to time;
- (b) **“Applicant”** means an individual who applies for a tax benefit pursuant to this Non-Residential Tax Incentive Bylaw;
- (c) **“Application Fee”** means the fee established by this Bylaw to be paid at the time an Application is submitted pursuant to this Bylaw;

- (d) **“Approving Officer”** means the person empowered with the duties and functions in this Bylaw;
- (e) **“Assessed person”** means an assessed person as defined in section 284(1) of the Act, or an authorized agent for the Assessed person;
- (f) **“Chief Administrative Officer - CAO”** means the Chief Administrative Officer of the County of Paintearth, or their delegate;
- (g) **“Commercial Land Use District”** means the commercial land use districts established in the Land Use Bylaw, namely:
  - i. Hamlet Commercial (HC) District;
  - ii. Highway Commercial (HWY-C) District;
  - iii. Rural Commercial/Industrial (RCI) District; and
  - iv. Rural Commercial/Industrial – Crowfoot Crossing Industrial Park (RCI2) District;
- (h) **“Complete application”** means an application submitted pursuant to this Bylaw that includes the Application Fee, a completed Application Form as set out in Appendix “B” to this Bylaw, and all information and documents set out in Appendix “A” to this Bylaw;
- (i) **“Council”** means the Municipal Council of the County of Paintearth;
- (j) **“Eligible Capital Cost”** means the actual total capital costs incurred to build new, non-residential improvements on a Qualifying Property, including expenditures on labour, engineering, materials or other costs associated with construction, but shall not include the costs of any improvements that existed on the subject land before construction commenced, the land itself, maintenance costs, or other non-capital costs such as legal, regulatory, or permitting fees;
- (k) **“Exemption”** means a full or partial exemption from municipal taxation for non-residential property as provided for in Part 10, Division 2 of the Act;
- (l) **“Industrial Land Use Districts”** means the industrial land use districts established by the Land Use Bylaw, namely:
  - i. Airport Fringe (AF) District;
  - ii. Hamlet Industrial (HI) District; and
  - iii. Natural Resources Extraction (NRE) District;
- (m) **“Land Use Bylaw”** means the County of Paintearth Land Use Bylaw 698-21, as amended from time to time;
- (n) **“Master Rates Bylaw”** means a bylaw that contains the fees, fines and rates of the County;

- (o) **“Non-residential Property”** means non-residential as defined in the Act in respect of property;
- (p) **“Qualifying Property”** means new Non-residential Property improvements situated within one of the Commercial Land Use Districts or Industrial Land Use Districts established by the Land Use Bylaw. A Qualifying Property shall not include linear property, as defined by the Act; and
- (q) **“Tax Exemption Approval”** means an approval issued under this Bylaw that sets out the terms and conditions of an Exemption for Qualifying Property.

#### **4.0 Approving Officer**

- 4.1. The CAO is the Approving Officer.
- 4.2. The CAO may delegate in writing the powers and duties of the Approving Officer.

#### **5.0 Powers and Duties of Approving Officer**

- 5.1. In accordance with the terms of this Bylaw, an Approving Officer may:
  - (a) issue or refuse to issue a Tax Exemption Approval;
  - (b) impose conditions on a Tax Exemption Approval; and
  - (c) revoke an issued Tax Exemption Approval.

#### **6.0 Criteria for an Exemption**

- 6.1. To apply for an Exemption, an Applicant must:
  - (a) be the Assessed person for the Qualifying Property that is the subject of the application; and
  - (b) have no outstanding monies owing to the County of Paintearth.
- 6.2. For a property to be eligible for an Exemption, it must be a Qualifying Property:
  - (a) with new, non-residential improvements completed at a minimum Eligible Capital Cost of five hundred thousand dollars (\$500,000); and
  - (b) that is not in violation of a development agreement, any municipal bylaw or the *Safety Codes Act*.

- 6.3. The criteria in sections 6.1 and 6.2 of this Bylaw are deemed to be conditions of any issued Tax Exemption Approval, the breach of which will result in the cancellation of the Exemption for the taxation year or years to which the criterion applies.

## **7.0 Application for an Exemption**

- 7.1. To be considered for an Exemption, Applicants must submit a Complete application to the County by November 30 of the year prior to the year in which the requested Exemption is to commence.
- 7.2. The Application Fee as set out in the Master Rates Bylaw.
- 7.3. The Approving Officer will advise an Applicant in writing if their application is complete and therefore accepted for consideration. Applications accepted for consideration shall become the property of the County and may not be returned.
- 7.4. The Approving Officer has the discretion to reject an application that is incomplete or illegible.
- 7.5. The Approving Officer will advise an Applicant in writing, with reasons, if their application is rejected on the basis that it is incomplete or illegible.
- 7.6. Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the deadline established in section 7.1 of this Bylaw.

## **8.0 Consideration of Applications and Application Timeline**

- 8.1. Within sixty (60) days of the Approving Officer advising an Applicant that their application is complete, the Approving Officer shall review and consider the application and either:
- (a) approve the Exemption and issue a Tax Exemption Approval to the Applicant; or
  - (b) reject the application and advise the Applicant with written notice of the reasons as to why the application was rejected and the date by which a review to Council must be submitted.
- 8.2. The Approving Officer may, at any time, require the Applicant to provide any documents the Approving Officer deems necessary to verify any information contained in the application or to confirm ongoing compliance with the eligibility criteria of the Exemption.

## **9.0 Calculation of Exemption**

- 9.1. An Exemption granted pursuant to this Bylaw shall be calculated and applied in accordance with section 9.

- 9.2. For all tax years identified in the Tax Exemption Approval, the Qualifying Property shall receive a one hundred percent (100%) Exemption on the municipal portion of the property taxes levied upon the Qualifying Property.
- 9.3. No Exemption may be granted in respect to any school or Provincial taxes levied against a Qualifying Property.
- 9.4. An Exemption may be granted for a maximum term of three (3) years.
- 9.5. The date upon which an Exemption takes effect shall not be more than three (3) years after the date that the Approving Officer issued the Tax Exemption Approval.
- 9.6. No Exemption may be granted in respect to an assessment of land or in respect to an improvement, or portion of an improvement, that was completed before the date an application is submitted under this Bylaw.

#### **10.0 Cancellation of Tax Exemption Approval**

- 10.1. If, at any time after a Tax Exemption Approval is granted, the Approving Officer determines that the Applicant or the Qualifying Property:
  - (a) did not meet or ceased to meet any of the applicable criteria in section 6 of this Bylaw which formed the basis of granting the Tax Exemption Approval; or
  - (b) breached any condition of the Tax Exemption Approval,the Approving Officer may cancel the Tax Exemption Approval for the taxation year or years in which the criterion was not met or to which the condition applies.
- 10.2. The Approving Officer shall provide written notice of a cancellation to an Applicant which must include reasons for the cancellation and identify the taxation year or years to which the cancellation applies. The written notice shall also provide the date by which a review to Council must be submitted.
- 10.3. In the event of a cancellation pursuant to section 10 of this Bylaw, any monies owed to the County shall be immediately paid by the Applicant.

#### **11.0 Appeal to Council**

- 11.1. An Applicant may apply to Council for a review in the following situations:
  - (a) an application for a Tax Exemption Approval is refused;
  - (b) a Tax Exemption Approval is cancelled; or
  - (c) the content of a Tax Exemption Approval is inconsistent with this Bylaw or the Act.
- 11.2. An application for a review by Council shall be submitted in writing to the CAO within 15 days of the date:

- (a) written notice being sent to the Applicant that an application has been refused;
- (b) written notice being sent to the Applicant that a Tax Exemption Approval is revoked;  
or
- (c) a Tax Exemption Approval is issued.

11.3. Council shall consider a review at:

- (a) a regularly scheduled meeting of Council; or
- (b) a special meeting of Council.

11.4. Remedies available to Council upon conclusion of a review are:

- (a) to uphold or revoke a decision of the CAO with respect to the outcome of an application or cancelation of a Tax Exemption Approval; or
- (b) to revise or direct the CAO to revise a Tax Exemption Approval.

**12.0 Severability**

- 12.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed, and the remainder of this Bylaw shall be maintained.

**13.0 Effective Date**

- 13.1. This Bylaw shall come into force and effect upon third and final reading thereof.

**Repeal**

14.1 Bylaw #724-24 is here by repealed.

Received First Reading this 19 Day of Aug 2025 on a motion of Councillor Glazier  
Carried

Received Second Reading this 19 Day of Aug 2025 on a motion of Councillor Wuart  
Carried

Councillor Norton moved to proceed to Third Reading  
Carried Unanimously

Read a Third Time and Finally Passed this 19 Day of Aug 2025 on a motion of Councillor Elliott  
Carried

Signed by the Chief Elected Official and Chief Administrative Officer this 19 Day of Aug  
2025.



Stanley Schulmeister, Reeve



Michael Simpson, Chief Administrative Officer

**Appendix "A"**  
**Application Requirements for a Tax Exemption**  
***Pursuant to the Non-Residential Tax Incentive Bylaw #003-25***

1. All applications for an Exemption pursuant to the Non-Residential Tax Incentive Bylaw must include the following information:
  - (a) a signed and dated application form;
  - (b) the application fee established in the Master Rates Bylaw;
  - (c) if the Applicant is not an individual, an agent authorization form or directors' resolution;
  - (d) if the Applicant is a corporation, a corporate registry record of the Applicant dated within (sixty) 60 days of the date of the application;
  - (e) a land titles certificate for the Qualifying Property dated within (sixty) 60 days of the date of the application;
  - (f) copies of all necessary permits (development permits and otherwise) issued with respect to the development of the Qualifying Property for purposes of determining eligibility for an Exemption;
  - (g) a description of the business operated on or planned to be operated on the Qualifying Property; and
  - (h) an explanation of how the application meets the criteria for an Exemption.
2. Applicants may provide any other material, including additional print, visual or audio-visual material, which the applicant believes will support their application.

**NOTE: Applications and all material provided will be included in reports to Council and the Council agenda packages that are available to the public.**

**Qualifying Property will be subject to inspection by County staff to ensure the validity of the application.**



**Appendix "B"**  
**Application Form**  
***Pursuant to the Non-Residential Tax Incentive Bylaw #003-25***

**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 County of Paintearth No. 18 application forms is collected under authority of sections 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 County's FOIP Head at 403-882-3211

Provide, or append, a brief description of business:

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Describe, or append, the Exemption being sought, including the taxation years to which it is anticipated to apply:

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Describe, or append, an explanation of why you are seeking an Exemption and how you meet the criteria for an Exemption outlined in the Non-Residential Tax Incentive Bylaw.

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Indicate if the application includes the following:

- |  |   |
|--|---|
| <input type="checkbox"/> Corporate Registry Record (if applicable)                 | <input type="checkbox"/> Land Titles Certificate (required) |
| <input type="checkbox"/> Agent Authorization Form/Directors' Resolution (required) | <input type="checkbox"/> Application Fee (required)         |
| <input type="checkbox"/> Other materials (optional)                                |   |

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Date of the Application

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Signature of Applicant's Agent

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Print Name of Applicant's Agent

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**FOR OFFICE USE ONLY**

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**DATE APPLICATION WAS RECEIVED**

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**NAME OF RECIPIENT**