

**TOWN OF FORT MACLEOD
PROVINCE OF ALBERTA
BYLAW NO. 2006**

**A BYLAW OF THE TOWN OF FORT MACLEOD IN THE PROVINCE OF ALBERTA,
TO ESTABLISH A RESIDENTIAL MULTI-UNIT TAX INCENTIVE.**

WHEREAS pursuant to the provision of Section 364.2 of the *Municipal Government Act*, RSA 2000, Chapter M-26, Council may by bylaw cancel, reduce, refund, or defer taxes it is considered equitable to do so, or phase-in increases or decreases from the preparation of a new assessment;

WHEREAS pursuant to the provision of Section 364.2 of the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto, the Council of the Town of Fort Macleod deems it equitable to provide for a Bylaw to implement "Residential Multi-Unit Tax Incentive";

NOW, THEREFORE, be it resolved that the Council of the Town of Fort Macleod, in the Province of Alberta, duly enacts as follows:

1. SHORT TITLE:

1.1. This Bylaw may be referred to as the "Residential Multi-Unit Tax Incentive Bylaw."

2. PURPOSE:

2.1. The purpose of this Residential Multi-Unit Tax Incentive Bylaw is to;

2.1.1. Allow tax incentives for Exemptions from taxation under Part 10, Division 2 of the *Municipal Government Act* for Qualifying Properties in the Town of Fort Macleod that meet the requirements of this Residential Multi-Unit Tax Incentive Bylaw.

2.1.2. Establish an incentive program to develop Residential Multi-Unit dwellings and create a positive environment for residential construction.

3. DEFINITIONS

3.1. In this Bylaw, unless the context otherwise requires:

3.1.1. "Act" means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended from time to time;

3.1.2. "Administration" means the administrative and operational arm of the Town comprised of the various departments and business units and including all employees who operate under the leadership and supervision of the CAO;

3.1.3. "Applicant" means a person who applies for an Exemption or their Agent as authorized by the land owner through an agent authorization or director's resolution;

3.1.4. "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;

- 3.1.5.** "Assessed Person" means an assessed person as that term is defined under Section 284(1)(a) of the Act;
- 3.1.6.** "Chief Administrative Officer" or "CAO" means the chief administrative officer as appointed by Council, including the CAO's delegate;
- 3.1.7.** "Complete Application" means an application submitted pursuant to this Residential Multi-Unit Tax Incentive Bylaw that includes the Application Fee and the Application Form as set out in Schedule "A" attached hereto;
- 3.1.8.** "Council" means all the councillors of the Town, including the Chief Elected Official for the Town;
- 3.1.9.** "Dwellings or Units" means self-contained living premises with cooking, eating, living, sleeping and sanitary facilities for domestic use for one or more individuals but does not include travel trailers, motor homes, recreational vehicles, or other mobile units, hotel, motel, dormitory, boarding house, or similar accommodation, as defined in the Town of Fort Macleod Land Use Bylaw;
- 3.1.10.** "Exemption" is an exemption from taxation for Residential Multi-Unit Residential Property as provided in Part 10, Division 2 of the Act. For purposes of clarity, the exemption from taxation applies only to taxes imposed by the Town under Part 10, Division 2 of the Act and not any Provincial requisitions;
- 3.1.11.** "Expansion" means development that adds to an existing Structure to increase the Structure's physical space;
- 3.1.12.** "Residential Multi-Unit" as per this Bylaw, means a property that is located in the Town of Fort Macleod, has four (4) or more units and is zoned "*Residential Multi-Unit 1: R-MU1 or Residential Multi-Unit 2: R-MU2*" under the Land Use Bylaw;
- 3.1.13.** "New Construction" means the construction of a new Structure to establish a Residential Multi-Unit building as defined within the Town of Fort Macleod's Land Use Bylaw;
- 3.1.14.** "Qualifying Property" means a Structure that is the subject of the New Construction or an Expansion;
- 3.1.15.** "Structure" means a structure as that term is defined in s 284(1)(u) of the Act;
- 3.1.16.** "Tax Incentive Agreement" means a written agreement setting out the terms and conditions for an Exemption for the Qualifying Property; and
- 3.1.17.** "Town" means the Town of Fort Macleod in the Province of Alberta.

4. CRITERIA FOR EXEMPTION:

- 4.1.** Eligibility for a Residential Multi-Unit Tax Incentive under this Bylaw requires the following criteria:

- 4.1.1. \$400,000.00 increase in the assessed value of the Qualifying Property from the previous year resulting from New Construction or an Expansion; and
 - 4.1.2. Minimum of four (4) units or dwellings.
- 4.2. To qualify for an Exemption, the Qualifying Property must meet the following criteria:
 - 4.2.1. The Qualifying Property must be located within the geographical boundaries of the Town;
 - 4.2.2. The Qualifying Property must be zoned "*Residential Multi-Unit 1: R-MU1 or Residential Multi-Unit 2: R-MU2*" as per the Town of Fort Macleod Land Use Bylaw;
 - 4.2.3. The development of the Qualifying Property must qualify as New Construction or Expansion;
 - 4.2.4. All required Town development approvals concerning the development of the Qualifying Property must have been issued.
- 4.3. Concerning the Qualifying Property, only one agreement per four-year period is allowed.
- 4.4. Tax exemptions apply to the municipal portion of property taxes only.
- 4.5. To apply for an Exemption, an Applicant must meet the following criteria:
 - 4.5.1. The Applicant must be the Assessed Person for the Qualifying Property that is the subject of the application; and
 - 4.5.2. The Applicant must have no outstanding monies owing to the Town of Fort Macleod; and
 - 4.5.3. The Applicant must submit a Complete Application in accordance with the terms of this Bylaw.

5. APPLICATION FOR AN EXEMPTION:

- 5.1. Applicants must submit a Complete Application to the CAO or delegate. The application form is attached in "Schedule A."
- 5.2. The non-refundable Application Fee is \$100.00.
- 5.3. The deadline for submitting a Complete application for an Exemption to be granted in the same tax year is March 31st of the given year. Any Complete application received after March 31st of the given year will be considered for an Exemption for the following tax year.
- 5.4. Complete Applications should be submitted in the year following substantial completion of the Construction/Expansion. This means the following year's assessment will show the increased assessment including the Construction/Expansion and is the tax year to submit the Complete application in.

- 5.5. Applications for past years' Expansion or New Construction will not be eligible in accordance with section 5.3.
- 5.6. Complete Applications may be considered and approved in accordance with the criteria of this Residential Multi-Unit Tax Incentive Bylaw before construction on the Qualifying Property is complete. However, the Exemption will not apply until all construction on the Qualifying Property is complete and the development is inspected and approved for occupancy.
- 5.7. Notwithstanding the Complete Application requirements set out in this Bylaw, the CAO may require any additional information that, at the discretion of the CAO, is necessary to complete the application.
- 5.8. The CAO or designate 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.
- 5.9. The CAO has the discretion to reject applications that are incomplete or illegible.
- 5.10. Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the deadline provided in section 5.3 of this Bylaw.
- 5.11. The CAO will advise Applicants in writing with reasons if their application is rejected.

6. CONSIDERATIONS OF APPLICATIONS

- 6.1. Administration shall review the Complete Application to determine if it meets the criteria and requirements for an Exemption and provides a written report with recommendations to Council.
- 6.2. Council shall review Administration's report and may:
 - 6.2.1. Pass a resolution directing Administration to enter into a Residential Multi-Unit Tax Incentive Agreement; or
 - 6.2.2. Pass a resolution refusing the Complete Application.
- 6.3. A resolution directing Administration to enter into a Residential Multi-Unit Tax Incentive Agreement must include the following:
 - 6.3.1. The taxation years to which the Exemption applies;
 - 6.3.2. The legal land description; and
 - 6.3.3. Property owner's name.
- 6.4. A Residential Multi-Unit Tax Agreement shall be honoured notwithstanding this Bylaw being amended or repealed after entering into such an agreement.

- 6.5. A resolution passed under section 6.2.2. refusing an application must include the reason(s) for refusal.
- 6.6. Administration shall provide written notice of a refusal to an Applicant, including the resolution passed under section 6.2.2.

7. TAX INCENTIVE AGREEMENT

- 7.1. Where Council has passed a resolution approving an Exemption, Administration shall draft a Tax Incentive Agreement in accordance with the resolution of Council.
- 7.2. A Tax Incentive Agreement must outline the following:
 - 7.2.1. 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;
 - 7.2.2. The extent of the Exemption for each taxation year to which the Exemption applies;
 - 7.2.2.1. First Year - 100% Property Tax Exemption
 - 7.2.2.2. Second Year-75% Property Tax Exemption
 - 7.2.2.3. Third Year-50% Property Tax Exemption
 - 7.2.2.4. Fourth Year-25% Property Tax Exemption
 - 7.2.3. A deadline for submission of proof that the Qualifying Property has been approved for occupancy.
 - 7.2.4. Any criteria in section 4 which formed the basis of granting the Exemption and taxation year or years to which the requirements apply, all of which are deemed to be a condition or conditions of the Residential Multi-Unit 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 applies;
 - 7.2.5. In the event of a cancellation pursuant to Section 8 of this Bylaw, any monies owed to the Town shall be immediately paid by the applicant; and
 - 7.2.6. Any other conditions Administration deems necessary and the taxation years(s) to which the condition applies. Residential Multi-Unit Tax Incentive Agreements shall be executed by the chief elected officer, their delegate, and the CAO.

8. CANCELLATION OF TAX INCENTIVE AGREEMENT:

- 8.1. If at any time after an Exemption is granted, Administration 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, which formed the basis of granting the Exemption;

8.1.2. Tax arrears are owing with respect to the Qualifying Property; or

8.1.3. That there was a breach of any condition of the Residential Multi-Unit Tax Incentive Agreement,

8.1.4. Administration shall recommend to Council, and Council may, by resolution, cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies.

8.2. A resolution passed by Council pursuant to section 8.1 must include reasons and identify the taxation year or years to which the cancellation applies.

8.3. Administration shall provide written notice of cancellation to an Applicant, including the resolution passed under section 8.1.

9. REVIEW OF DECISION:

9.1. Where Administration has rejected an Application on the basis that it needs to be completed, Applicants may apply to Council within 15 business days of receiving notice of the refusal to review the decision to reject the application.

9.2. Applicants may apply to Council within 15 business days of receiving a Residential Multi-Unit Tax Incentive Agreement to review the Agreement on the limited issues of whether it follows the direction of Council. Council may revise the Residential Multi-Unit Tax Incentive Agreement or provide direction to Administration to revise the Tax Incentive Agreement in accordance with Council's initial resolution.

9.3. Applicants may apply to Council within 15 business days of receiving a notice of cancellation to review the cancellation, and Council may uphold or revoke the cancellation.

10. REVIEW OF BYLAW:

10.1. This bylaw shall be reviewed by Council in a public Council meeting at least every second year from the date of passing of the bylaw for the purpose of assessing whether to amend or repeal the bylaw.

11. SEVERABILITY:

11.1. 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.

12. ENACTMENT:

12.1. This Bylaw repeals and replaces Bylaw No. 1962 and all amendments hereto.

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

READ a **first** time this 14th day of July, 2025.

READ a **second** time this 25th day of August, 2025.

READ a **third** time and finally PASSED this 25th day of August, 2025.



Mayor - Brent Feyler



Chief Administrative Officer - Anthony Burdett

SCHEDULE "A"
Application Form for Residential Multi-Unit Tax Incentive
Pursuant to the Residential Multi-Unit Tax Incentive Bylaw No. 2006

Applicant & Authorized Agent Information:

Applicant Name:	
Mailing Address:	
Authorized Agent Name: (If applicable)	
Authorized Agent Address: (if different from above)	
Email Address:	
Phone Number:	
Registered Corporate Name (If applicable):	
Corporate Registry Office Address of Applicant:	

The Applicant is applying for a four-year tax incentive for:

☐ New Construction ☐ Expansion

Qualifying Property Information:

Physical address of Assessed Property:	
Legal Description of Assessed Property:	
Property Tax Roll number:	
Development Permit number:	
Assessed property value of previous year:	
Assessed property value of current year:	
Type and number of units or dwellings being built:	

Date construction will be completed:	
Date Qualifying Property is expected to be approved for occupancy:	

Describe, or append, an explanation of your Exemption and how you meet the criteria for the tax incentive programs listed above:

Indicate if the application includes the following:

- ☐ Application Fee (\$100.00 required) ☐ Agent Authorization Form/Directors' Resolution (if applicable)
☐ Photos (optional) ☐ Other materials (optional)

Date of the Application	Signature of Applicant (or Applicant's Agent)
	Print Name of Applicant (or Applicant's Agent)

FOR OFFICE USE ONLY

DATE THE APPLICATION WAS RECEIVED	NAME OF RECIPIENT
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Note:

Complete applications must be received by March 31st of the year when the requested Exemption is to commence.

Applications and materials may be included in reports to Council and Council agenda packages. All Qualifying Properties may be subject to inspection by the Town Administration to ensure the validity of the application.

Personal Information required by the Town of Fort Macleod application forms is collected under the 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 in reports that are available to the public as required or allowed by legislation. If you have any questions, please get in touch with the Town's FOIP Head at Liisa Gillingham, Director of Community and Protective Services @ 403 553-4425.