



**BYLAW NO. 2024-03
OF THE
VILLAGE OF MYRNAM**

BEING A BYLAW OF THE VILLAGE OF MYRNAM, IN THE PROVINCE OF ALBERTA, FOR
THE PURPOSE OF PROVIDING PROPERTY TAX INCENTIVES FOR NEW INDUSTRIAL
AND COMMERCIAL DEVELOPMENT AND EXPANSIONS OR RENOVATIONS

WHEREAS section 364.2 of the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto, allows a Council to pass a bylaw for the purpose of encouraging the development or revitalization of non-residential properties for the general benefit of the municipality;

AND WHEREAS the Council of the Village of Myrnam wishes to provide property tax incentives to encourage growth and promote industrial and commercial development and expansion or renovation;

NOW THEREFORE, the Council of the Village of Myrnam in the Province of Alberta, duly assembled, hereby enacts as follows:

NOW THEREFORE, the Council of the Village of Myrnam duly assembled, enacts as follows:

1. TITLE

1.1 This Bylaw may be called the “Non-Residential Development Incentive Bylaw”.

2. DEFINITIONS

- 2.1 “Act” means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended from time to time;
- 2.2 “Applicant” means the person who applies for the development incentive under this bylaw;
- 2.3 “Business” means 1) a commercial, merchandising or industrial activity or undertaking; 2) a profession, trade, occupation, calling or employment; or, 3) an activity providing goods and/or services;
- 2.4 “C.A.O.” means the Chief Administrative Officer, or their designate, for the Village of Myrnam;
- 2.5 “Council” means the municipal Council for the Village of Myrnam;
- 2.6 “Development” means development as defined in the Village of Myrnam Land Use Bylaw, as amended from time to time;
- 2.7 “Development Agreement” means a written agreement for a full or partial Exemption and/or deferral from the taxation for non-residential property;

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- 2.8 “Development Incentive” means an Exemption and/or deferral from the taxation for non-residential property under this bylaw;
- 2.9 “Exemption” means “Exemptions” as defined in Section 364.2 of the Act;
- 2.10 “Expansion” means Development added to increase the structure’s physical space to facilitate business growth within that structure;
- 2.11 “Renovation” means the process of repairing, renewing, or restoring a current Development to a viable condition;
- 2.12 “Village” means the Village of Myrnam;

3. NON-RESIDENTIAL DEVELOPMENT INCENTIVE

- 3.1 This incentive is applicable to demolition, new construction, or Expansion or Renovation on industrial and commercial properties within the Village. Industrial and commercial Developments or demolitions may receive an Exemption of the municipal portion of taxes, for a period of up to four years from the date of occupancy, being granted for the Development.
- 3.2 Eligible applicants may be exempt from the municipal property taxes equal to:
 - 3.2.1 100% of the value of the current year's municipal tax levy in the first year of occupancy of the new Development or Expansion or Renovation.
 - 3.2.2 75% of the value of the current year's municipal tax levy in the second year of occupancy of the new Development or Expansion or Renovation.
 - 3.2.3 50% of the value of the current year's municipal tax levy in the third year of occupancy of the new Development or Expansion or Renovation.
 - 3.2.4 25% of the value of the current year's municipal tax levy in the fourth year of occupancy of the new Development or Expansion or Renovation.
 - 3.2.5 100% of the municipal portion of taxes, once, in the year following demolition, for demolition only; cannot be combined with other development incentives.

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4. CRITERIA ELIGIBILITY

- 4.1 To apply for an Exemption, an application must meet all the following criteria:
- 4.1.1 The Applicant must have an ownership interest in the property to be demolished or constructed;
 - 4.1.2 The subject non-residential property must be located within the geographical boundary of the Village;
 - 4.1.3 The subject non-residential property must not be tied up in bankruptcy;
 - 4.1.4 The Applicant must have no outstanding monies owing to the Village;
 - 4.1.5 The Applicant must make a capital investment to expand, improve or renovate the non-residential property resulting in an increased assessment value by at least \$100,000 by the end of year two from when the Development permit was issued (except demolition only project);
 - 4.1.6 The Application must be received before the issuance of a building permit;
 - 4.1.7 All required municipal, provincial, and/or federal permits must be in place;
 - 4.1.8 Full compliance with the Land Use Bylaw, including but not limited to, any statutory plan, subdivision plan, approval and conditions, Development agreement, Safety Code Act, Alberta Building Code, Alberta Fire Code and permits. Failure to submit required documents evidencing compliance by the Applicant shall result in the forfeit of all rights to the Development Incentive;
 - 4.1.9 During the incentive period, all property and other taxes levied on the eligible property are to be kept current. The Development Incentive ceases upon the property or other taxes on the eligible property going into arrears;
 - 4.1.10 The following improvements, structure of principles buildings are not eligible for the Incentive under this policy:
 - 4.1.10.1 Oil tanks and bulk fuel tanks, Utility or Radio Towers, Non- permanent or movable buildings or structures including mobile homes, new garages or any other accessory buildings, commercial/industrial parking lots, churches or places of worship, bargain or second-hand markets, junk or salvage yards, or any other non-principal building as deemed by the Village;

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4.1.10 The applicant must have their application approved by the Village.

5. TRANSPARENCY

5.1 The process of applying for and receiving tax credits will be transparent, with clear guidelines, and application procedures.

6. ACCOUNTABILITY

6.1 Property owners receiving tax credits will be required to demonstrate progress and compliance with approved revitalization or demolition plans to receive and maintain incentives.

7. APPLICATION FOR AN EXEMPTION

7.1 To apply for an Exemption, Applicants shall provide a complete application package including an application form provided by Administration and all supporting documents required in Section 4.

7.2 Administration has the discretion to reject applications and Administration will advise Applicants in writing if their application is rejected.

7.3 Applicants whose application is returned as incomplete or illegible may resubmit their application.

7.4 Administration will advise Applicants in writing if their application is accepted for consideration.

8. CONSIDERATION OF APPLICATION

8.1 Administration will consider each application in accordance with this Bylaw to determine if they meet the criteria and requirements for an Exemption and:

8.1.1 Grant the Exemption and enter into a Non-Residential Development Incentive Agreement; or,

8.1.2 Reject the application and advise the Applicant with the written reasons as to why, including means to appeal to Council.

8.2 Administration is authorized to enter into a Non-Residential Development Incentive Agreement with the Applicant if the Exemption is granted. The Non-Residential Development Incentive Agreement must include:

8.2.1 The future taxation years to which the Exemption applies; and,

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8.2.2 The details of the Exemption.

8.3 An Applicant may not make subsequent applications for an Exemption in respect of the same non-residential property.

9. INVESTMENT INCENTIVE AGREEMENT

9.1 Administration shall draft a Non-Residential Development Incentive Agreement.

9.2 A Non-Residential Development Incentive Agreement must outline:

9.2.1 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;

9.2.2 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 Non-Residential Development Incentive Agreement a breach of which will result in the cancellation of the Exemption for the taxation year or years to which the criteria apply; and,

9.2.3 Any other conditions and the taxation year or years to which the condition applies.

9.3 The Non-Residential Development Incentive Agreement shall be endorsed by the CAO and Mayor.

10. CANCELLATION OF INVESTMENT INCENTIVE AGREEMENT

10.1 The Non-Residential Development Incentive Agreement may be cancelled if:

10.1.1 If the Applicant did not meet or ceased to meet any of the applicable criteria in Section 4 which formed the basis of granting the Exemption;

10.1.2 There was a breach of any condition of the Non-Residential Development Incentive Agreement, the Village may cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies;

10.1.3 The Development has not been substantially completed within two years of the date of the development permit issuance; or,

10.1.4 The registered owners of the property, to which the Development Incentive was granted, sell the property. Upon transfer of ownership, the Development Incentive shall cease.

10.2 Administration shall send a notice of cancellation in writing to an Applicant whose Exemption was cancelled stating the reasons for the cancellation.

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11. DISPUTE

- 11.1 Any dispute regarding the calculation of the Exemption or any entitlement under this Bylaw, shall be referred to Council for resolution.
- 11.2 An Applicant may appeal to Council by submitting a written request for appeal to the CAO within thirty (30) days of initial dispute.
- 11.3 Council, after considering the appeal, may direct the CAO to revise or amend the decision with respect to the matter.
- 11.4 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.

12. INTENTION OF VILLAGE COUNCIL

- 12.1 It is the intention of the Village Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Village Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.

13. GENERAL

- 13.1 Should any section, subsection, clause or provision of this Bylaw be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this bylaw as a whole or any part thereof, other than the part so declared to be invalid.
- 13.2 This Bylaw shall come into full force and effect upon third and final reading.

READ a First time this 20th day of June 2024.

READ a Second time this 20th day of June 2024.

READ a Third time this 20th day of June 2024.

SIGNED AND PASSED this 20th day of June 2024.

VILLAGE OF MYRNAM

DONNA RUDOLF, MAYOR

ELSIE KIZIAK, CAO