



**BYLAW NO. 2019-989  
OF THE  
TOWN OF TWO HILLS**

**A BYLAW OF THE TOWN OF TWO HILLS, IN THE PROVINCE OF ALBERTA, FOR THE  
PURPOSES OF IMPLEMENTING  
A COMMUNITY REVITALIZATION PROPERTY TAX INCENTIVE PROGRAM**

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**WHEREAS**, pursuant to Section 347 the *Municipal Government Act*, R.S.A. 2000, as amended from time to time, authorizes the Council of a municipality, if equitable to do so, to cancel or refund all or part of a tax on a particular taxable property and that Council may phase in a tax increase or decrease resulting from the preparation of any new assessment; and,

**WHEREAS** the Council of the Town of Two Hills deems it desirable, expedient and equitably in the best interest of the Town of Two Hills to implement a Community Revitalization Property Tax Incentive Program for improvements to non-residential and residential properties,

**NOW THEREFORE**, the Council of the Town of Two Hills duly assembled enacts as follows:

**PART 1 - SHORT TITLE**

- 1.1 This bylaw may be cited as "The Community Revitalization Property Tax Incentive Program."

**PART 2 – PURPOSE**

- 2.2 In order to be a sustainable community, the Town of Two Hills finds it equitable to encourage new development and redevelopment for residential and non-residential properties.

**PART 3 – DEFINITIONS**

- 3.1 "Act" means the Municipal Government Act, Chapter M-26, R.S.A. 2000 and amendments thereto.
- 3.2 "applicant" means an individual or organization who applies for tax cancellation.
- 3.3 "assessment" means a value of property determined in accordance with the Act.
- 3.5 "C.A.O." means the Chief Administrator of the Town of Two Hills.



- 3.6 "Council" means the Municipal Council of the Town of Two Hills.
- 3.7 "Development Officer" means the person appointed by Council to be the development authority for the Town of Two Hills.
  
- 3.8 "improvement" means a permanent structure for the purposes of a business or residence, and either an approve permitted or discretionary use as outlined in the Town of Two Hills Land Use Bylaw with the exception of improvements that are an accessory to a primary or discretionary use.
  
- 3.9 "redevelopment" means any additions, expansions or renovations to existing primary commercial, industrial, or residential buildings.
- 3.10 "tax cancellation" refers to the municipal portion of the taxes only.

#### **PART 4 – APPLICATION**

- 4.1 Any landowner who intends to newly develop or renovate an improvement, may make application to the C.A.O. for tax cancellation under this program.
  
- 4.3 All applications received must comply with the Land Use Bylaw or any other land use regulation and receive approval from the development officer.
  
- 4.4 Applications must be received within one year of obtaining a development permit.
  
- 4.5 Applications must be approved by the C.A.O. before any tax cancellations are applied.
  
- 4.6 Applications must be completed in full on a form prescribed by the C.A.O.

#### **PART 5 - CANCELLATIONS**

- 5.1 The tax cancellation applies only to the municipal portion of the property taxes and does not include any education taxes.
  
- 5.2 The tax cancellation does not apply to the land assessment.
  
- 5.2 Properties approved for the Community Revitalization Property Tax Incentive Program will be given a tax cancellation incentive as indicated in Appendix A.



- 5.3 The period of tax cancellation will start in the year that the new or renovated improvements are assessed.
- 5.4 The program applies only for new construction or redevelopment and does not apply to existing assessed improvements on any property.
- 5.5 Redevelopments are only eligible for the program incentive if the assessed value of the new improvement is greater than or equal to \$25,000 more than the previous improvement assessment, not including land assessment. Cancellations only apply to the taxes related to the addition, expansion or renovation, not any existing assessed improvements.
- 5.6 New construction, after demolition of an existing structure, is eligible for this program.

## **PART 6 – OTHER INFORMATION**

- 6.1 This bylaw may be rescinded at any time and the Town of Two Hills shall have no obligations to any applicants, regardless of whether their application was approved, or how many years they have received their cancellation.
- 6.2 For the years the tax cancellation is approved, the total current taxes levied less the approved tax cancellation shall be paid by the current year tax due date otherwise the program application will be void and cancelled.
- 6.3 All outstanding taxes and/or special levies on the property must be paid in full prior to application being made to the program, and all property taxes must continue to be paid in full until the project has been completed.
- 6.4 Failure by the applicant to comply with any of the regulations herein, the Land Use Bylaw or any other land use regulation will result in disqualification of the applicant from the program.
- 6.5 Any void and cancelled incentive under this bylaw will not be eligible to be reinstated or eligible for future tax incentives.
- 6.6 Unless stated otherwise this program will not be combined with any other tax incentive regulation that may be offered by the Town of Two Hills.
- 6.7 The approved cancellation is applicable only to the property tax roll, not the owner, applicant or developer.
- 6.8 Should any provision of this Bylaw be found void or unenforceable, then it is the express intention of Council that such void or unenforceable sections be severed from this Bylaw and the balance remain in full force and effect.



6.9 That Bylaw No. 2013-939 is hereby repealed however approved tax cancellations under the previous bylaw will continue to be in force under the provisions granted under that bylaw.

READ a first time this 25<sup>th</sup> day of March, 2019.

READ a second time this 25<sup>th</sup> day of March, 2019.

READ a third time and finally passed this 25<sup>th</sup> day of March, 2019.

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**LEONARD L. EWANISHAN**  
**MAYOR**

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**SHEILA LUPUL**  
**ACTING CHIEF ADMINISTRATIVE**



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**APPENDIX "A"**

\$25,000 - \$499,000 of new or renovated improvement assessment increase	Year 1	100%
	Year 2	65%
	Year 3	35%
\$500,000 - \$999,999 of new or renovated improvement assessment increase	Year 1	100%
	Year 2	80%
	Year 3	60%
	Year 4	40%
	Year 5	20%
\$1,000,000+ of new or renovated improvement assessment increase	Year 1	100%
	Year 2	85%
	Year 3	70%
	Year 4	55%
	Year 5	40%
	Year 6	25%
	Year 7	25%

