



**BYLAW NO. 2013-939  
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 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 Incentive Program for new developments on both 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 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 commercial and industrial properties as well as new development for vacant 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 who applies for tax cancellation.
- 3.3 "Assessment" means a value of property determined in accordance with the Act.
- 3.4 "Business" means a commercial merchandising or industrial activity or undertaking: a profession, trade, occupation, calling or employment or an activity providing goods and services.
- 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 a permitted or discretionary use as outlined in the Town of Two Hills Land Use Bylaw with the exception of improvements that are 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 individual who intends to establish a business, whether commercial or industrial, and intends to develop a new permanent commercial or industrial building, may make application to the C.A.O. for tax cancellation.
- 4.2 Any individual who intends to develop a new permanent residential building may make application to the C.A.O. for tax cancellation.
- 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 Incentive Program will be given a three year tax cancellation incentive.
- 5.3 The period of tax cancellation will start in the year that the new improvements are assessed.



- 5.4 Approved applications will be eligible for cancellation as follows:
- First year of assessment on new improvement – no municipal taxes
  - Second year of assessment on new improvement – 50% cancellation in municipal taxes
  - Third, and final, year of assessment on new improvement – 25% cancellation in municipal taxes
- 5.5 The program applies only for new construction or redevelopment and does not apply to existing assessed improvements on any property.
- 5.6 Redevelopments are only eligible for the program incentive if the assessed value of the new improvement is greater than or equal to \$50,000 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.
- 5.7 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 Any void and cancelled incentive under this bylaw will not be eligible to be reinstated or eligible for future tax incentives.
- 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 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.
- 6.6 The approved cancellation is applicable only to the property tax roll, not the owner, applicant or developer.
- 6.7 This bylaw shall come into effect on January 1, 2014.



READ a first time this 26<sup>th</sup> day of November, 2013.

**TOWN OF TWO HILLS**

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**HENRY NEUFELD, MAYOR**

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**ELSIE HOWANYK  
CHIEF ADMINISTRATIVE OFFICER**

READ a second time this \_\_\_\_ day of \_\_\_\_\_, 201\_\_.

READ a third time and finally passed this \_\_\_\_ day of \_\_\_\_\_, 201\_\_.

**TOWN OF TWO HILLS**

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**HENRY NEUFELD, MAYOR**

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**ELSIE HOWANYK  
CHIEF ADMINISTRATIVE OFFICER**

