

Bylaw 4886-2026



A BYLAW OF THE CITY OF MEDICINE HAT to provide for partial exemptions from taxation under Part 10, Division 2 of the MGA, pursuant to section 364.2 of the MGA.

WHEREAS municipal purposes include providing services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the municipality, fostering the well-being of the environment and development and maintaining safe and viable communities;

AND WHEREAS Council considers it desirable to encourage the development or revitalization of non-residential properties and brownfields for the general benefit of the City;

AND WHEREAS Council wishes to attract commercial and industrial investments, promote business expansion, and remediate and revitalize brownfield properties in the municipality;

AND WHEREAS Council deems it appropriate to provide for partial exemptions from taxation for increases attributable to the difference between pre-construction assessment and post-construction assessment, under Part 10, Division 2 of the MGA, pursuant to section 364.2;

NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

1. Bylaw Title

1.1. This Bylaw may be cited as the “Non-Residential Tax Exemption Bylaw”.

2. Interpretation

2.1. The purpose of the Brownfield Exemption is to encourage the development or revitalization of Brownfields for the general benefit of the municipality.

2.2. The purpose of the Non-Residential Exemption is to attract new commercial or industrial development and/or to promote expansion of existing commercial or industrial development that will result in increased Tax revenue for the City and create Jobs.

2.3. In this Bylaw:

(a) “**Applicant**” means a person who applies for an Exemption pursuant to Section 4.1;

(b) “**Application**” means an application for a Tax Exemption made pursuant to Section 4.1;

- (c) **“Approved Construction Schedule”** has the meaning given to it in Subsection 3.1.b(ii);
- (d) **“Approved Development”** has the meaning given to it in Subsection 3.1.b(i);
- (e) **“Brownfield”** means a property, other than a designated industrial property as defined in the MGA, that is or has been a commercial or industrial property and in the opinion of the CAO:
 - (i) is, or possibly is, contaminated;
 - (ii) is vacant, derelict, or under-utilized; and
 - (iii) is suitable for development and redevelopment for the general benefit of the municipality;
- (f) **“Brownfield Exemption”** means a partial exemption from Taxation provided in respect of an Approved Development of a Brownfield, in the extent and Taxation years determined in accordance with Schedule “A”;
- (g) **“Building”** means a “building” as defined in Subsection 616(a.1) of the MGA;
- (h) **“CAO”** means the City's Chief Administrative Officer, operating under the title of “City Manager”, and includes any person to whom the CAO has delegated any power, duty or responsibility assigned to the CAO under this Bylaw, and includes any person appointed as acting City Manager or interim City Manager;
- (i) **“Capital Cost”** means the total capital costs actually incurred by the Owner to construct an Approved Development, including any third party labour, engineering, materials or other costs associated with the construction of the Approved Development. Capital Costs shall not include the cost of the Property or any improvements, machinery or equipment that existed on the Property before construction, the Owner’s labour, administrative or other overhead expenses, or any other non-capital costs such as legal, regulatory or permitting fees;
- (j) **“Change in Municipal Taxes”** means the difference between the Tax levied with respect to a Property in the Taxation year prior to commencement of the Approved Development and the Tax levied with respect to the Property in an Exemption Year;
- (k) **“City”** means the municipal corporation of the City of Medicine Hat, and where the context so requires, means the land included in the boundaries of the City;
- (l) **“Criteria”** means the criteria set out in Article 3;
- (m) **“Conditions”** means the conditions set out in Article 7;
- (n) **“Development”** means one or more of the following:

- (i) a “development”, as defined in Subsection 616(b)(i) of the MGA, of a Brownfield for the purpose of remediating contamination or possible contamination; or
 - (ii) a “development” as defined in one or more of Subsections 616(b)(ii), (iii) or (iv) of the MGA;
- (o) **"Development Authority"** has the meaning given to it at Section 4.4 of the Land Use Bylaw;
- (p) **"Development Permit"** has the meaning given to it at Section 4.4 of the Land Use Bylaw;
- (q) **"Exemption Years"** means the Taxation year or years for which a Property may qualify for a Tax Exemption as set out in Schedule “A” or “B” as applicable;
- (r) **"Job"** means a permanent, full-time position located within the City, or such combination of part-time positions as are determined by the CAO, in their discretion, to be equivalent to one such permanent full-time position located within the City;
- (s) **"Land Use Bylaw"** means the City's Land Use Bylaw, Bylaw No. 4168;
- (t) **"MGA"** means the *Municipal Government Act*, RSA 2000, Chapter M-26;
- (u) **"Non-Residential Exemption"** means a partial exemption from Taxation provided in respect of an Approved Development of a Non-Residential Property, in the extent and Taxation years determined in accordance with Schedule “B”;
- (v) **"Non-Residential Property"** means a property located in the City, in the assessment class specified in Subsection 297(1)(b) of the MGA, but does not include a Brownfield;
- (w) **"Owner"** means the Person who is registered under the *Land Titles Act*, RSA 2000, c L-4, as the owner of the fee simple estate in the Property, or the occupant of the Property acting pursuant to written authorization from the owner of the fee simple estate of the Property;
- (x) **"Person"** includes a body corporate, society, company, firm, partnership as defined in the *Partnership Act*, RSA 2000, c. P-3 and other legal entities;
- (y) **"Preliminary Application"** means an Application submitted to the CAO pursuant to Section 3.4, which is submitted prior to the issuance of a Development Permit for the Development, but contains all other information required for the CAO to evaluate eligibility of the Development based on the other Criteria;

- (z) **“Project Summary”** means an overview of the Approved Development and any associated projects or intended uses of the Approved Development, including, without limitation:
- (i) the number of Jobs projected to be created and maintained;
 - (ii) details of any expected procurement of local goods or services for the purpose of construction or operation of the Approved Development and associated projects;
 - (iii) capital and operating budgets for the Approved Development;
 - (iv) the expected assessed value of the Property once the Approved Development is completed;
 - (v) financial projections (including anticipated revenue, expenses, and cashflow) for the Approved Development;
 - (vi) the Applicant’s history of completing other similar projects or developments, if applicable; and
 - (vii) the Approved Development Schedule (as defined in Subsection 3.1(b)(ii));
- (aa) **“Property”** means a Non-Residential Property or a Brownfield;
- (bb) **“Requisition”** means a requisition as defined in Subsection 326(1)(a) of the MGA;
- (cc) **“Taxation”** or **“Tax”** means taxation under Part 10, Division 2 of the MGA but does not include any Requisition; and
- (dd) **“Tax Exemption”** means a Brownfield Exemption or a Non-Residential Exemption, as the context requires.
- 2.4. Nothing in this Bylaw relieves a Person from complying with any applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license.
- 2.5. Where this Bylaw refers to any applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license, it includes such applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license as amended or replaced from time to time. Where this Bylaw refers to an agency, it includes reference to any agency that may be substituted therefor.
- 2.6. The words "includes" and "including", where used in this Bylaw, are not intended to be exhaustive and in all cases mean "includes without limitation" and "including without limitation", respectively.
- 2.7. The words “will”, “shall”, and “must”, where used in this Bylaw, are to be read and interpreted as mandatory, and the word “may”, where used in this Bylaw, is to be read and interpreted as permissive.

- 2.8. All references to the CAO's discretion in this Bylaw shall mean the CAO's sole and unfettered discretion. The exercise of the CAO's discretion shall not be subject to appeal or review unless expressly provided for herein.
- 2.9. Every provision of this Bylaw is independent of all other provisions, and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw will remain valid and enforceable.
- 2.10. In the event of any conflict or inconsistency between this Bylaw and any City policy or procedure, this Bylaw governs to the extent of the conflict or inconsistency.

3. Criteria

- 3.1. To be eligible for a Tax Exemption:
 - (a) the Property applied for must be the subject of a Development Permit authorizing a Development on the Property, that is in force and effect at the time of the Application, and remains in force and effect until the Development Permit holder has completed construction of the Approved Development in accordance with the Development Permit;
 - (b) in the opinion of the CAO, at the CAO's discretion:
 - (i) the Development authorized by the Development Permit must be consistent with all applicable statutory and non-statutory plans of the City, and must support the purpose and intent of City Council's Strategic Plan and the City's Municipal Development Plan (the "**Approved Development**");
 - (ii) the development schedule for the Approved Development, from the issuance of the Development permit through completion of the Approved Development in accordance with the Development Permit and (if applicable) occupation and/or operation, must be reasonable (the "**Approved Development Schedule**");
 - (iii) the Tax Exemption must be consistent with the purposes of a municipality set out in Section 3 of the MGA; and
 - (iv) the Approved Development must be of a permanent nature.
 - (c) the Applicant must submit an Application to the CAO that meets all the requirements of this Bylaw;
 - (d) all requirements of this Bylaw must be satisfied;
 - (e) upon request of the CAO, the Applicant must provide, to the satisfaction of the CAO, at the CAO's discretion, any documentation, information, access or consents, as the CAO may deem necessary or appropriate, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions; and

- (f) any other criteria deemed necessary by the CAO, in the CAO's discretion, to satisfy the purposes and intent of this Bylaw.

3.2. In addition to meeting the criteria in Section 3.1., to be eligible for a:

- (a) Brownfield Exemption:
 - (i) the Property that is the subject of an Application must be a Brownfield;
 - (ii) the Approved Development must, to the satisfaction of the CAO, be reasonably projected to result in the remediation, development and/or redevelopment of the Property for the general benefit of the municipality;
 - (iii) the Approved Development must, at the time of Application, be reasonably projected to cause the taxable assessed value of the Property, as set out in the notice of assessment, to increase by at least 25% between the Taxation year immediately prior to the commencement of construction and the Tax year immediately after completion of the Approved Development.
- (b) Non-Residential Exemption where the Approved Development constitutes a new Building on the Property or a new use of the Property, rather than an expansion of an existing Building or use, as determined by the CAO in their discretion (a "**New Development**"):
 - (i) the Property that is the subject of an Application must be a Non-Residential Property;
 - (ii) the Approved Development must, at the time of Application, have an estimated Capital Cost of no less than \$5,000,000 and be reasonably projected to cause the taxable assessed value of the Property, as set out in the notice of assessment, to increase by at least 25% between the Taxation year immediately prior to the commencement of construction and the Tax year immediately after completion of the Approved Development; and
 - (iii) the Approved Development must at the time of Application be reasonably projected to create and maintain, for the duration of the Exemption Years, ten (10) or more Jobs.
- (c) Non-Residential Exemption where the Approved Development constitutes an expansion to an existing Building at the Property or to an existing use of the Property, as determined by the CAO in their discretion (an "**Expansion**"):
 - (i) the Property that is the subject of an Application must be a Non-Residential Property;
 - (ii) the Approved Development must, at the time of the Application, have an estimated Capital Cost of no less than \$1,000,000 and be reasonably projected to cause the taxable assessed value of the Property, as set out in the notice of assessment, to increase by at least 25% between the Taxation year immediately prior to the commencement of construction and the Tax year immediately after completion of the Approved Development; and

- (iii) The Approved Development must at the time of Application be reasonably projected to create and maintain, for the duration of the Exemption Years, five (5) or more Jobs.

Whether a Property meets the criteria of subsections (a) (b), or (c) shall be determined by the CAO in their discretion.

- 3.3. Applications will be accepted from the date this Bylaw comes into force up to and including December 31, 2030. Applications received before or after this period will not be accepted.
- 3.4. Notwithstanding the requirement set out in 3.1(a) and 3.1(c) above, an Applicant may submit a Preliminary Application to the CAO for review prior to the issuance of a Development Permit, for the purpose of confirming eligibility based on the Criteria. Any such Preliminary Application must be accompanied by the applicable preliminary application fee, if any, pursuant to Section 11. Upon receipt of a Preliminary Application, the CAO may, at the CAO's sole discretion, review the Preliminary Application and:
 - (a) request additional information;
 - (b) provide feedback with respect to the proposed Development and any Criteria where the Preliminary Application may be deficient; or
 - (c) conditionally approve the Preliminary Application based on the information provided in the Preliminary Application and taking into consideration the factors set out in Sections 5.1 and 5.3.

Any conditional approval provided pursuant to this Section 3.4 shall be subject to the Applicant submitting an Application in accordance with Article 4, following the issuance of a Development Permit for the applicable Development. No certificate will be issued and no agreement will be signed pursuant to Section 5.2 until an Application has been submitted and approved by the CAO in accordance with this Bylaw. Any material changes to a proposed Development or the information included in the associated Preliminary Application may result in an unsuccessful Application, even if conditional approval was previously provided.

4. Applications

- 4.1. An Owner of a Property that is the subject of a Development Permit that is in force and effect, authorizing an Approved Development, may apply to the CAO for a Tax Exemption in relation to that Property. An Application made under this Section must:
 - (a) be in writing, in a form satisfactory to the CAO, fully completed and duly executed by the Applicant;

- (b) be accompanied by the applicable application fee, if any, pursuant to Section 11, provided that the CAO may reduce the amount of the application fee, at the CAO's discretion, if the Owner previously paid a preliminary application fee with respect to the same Approved Development, pursuant to Section 3.4 above;
- (c) demonstrate to the CAO that the applicant possesses the required financial resources to show that the applicant is an ongoing business and has the financial backing to complete the Approved Development and any associated project(s); and
- (d) contain the following information:
 - (i) the Applicant's name, address and telephone number;
 - (ii) if the Applicant is a corporation, confirmation of corporate registration;
 - (iii) the name, address and telephone number of the Person acting as the Applicant's agent, if any;
 - (iv) the Tax Exemption the Applicant is applying for;
 - (v) a Project Summary for the Approved Development;
 - (vi) recent financial statements or a letter from a bank indicating, to the CAO's satisfaction, that the Applicant has the financial resources to (1) cover the required Capital Cost set out in Article 3 above; and (2) complete the Approved Development and any associated project(s); and
 - (vii) any further information required by the CAO, in the CAO's discretion, to evaluate the Application.

5. Determination of CAO

- 5.1. If, after reviewing an Application, the CAO determines, in the CAO's discretion, that all the Criteria are met for the Tax Exemption applied for, the CAO may approve a Tax Exemption in respect of the Property as the CAO deems appropriate in their discretion, in accordance with Schedule "A" or "B", as applicable.
- 5.2. If the CAO approves a Tax Exemption pursuant to Section 5.1, the CAO must issue a certificate which sets out the approved Tax Exemption.
- 5.3. The CAO, in exercising the CAO's discretion in Section 5.1, may consider any factors the CAO considers reasonable, but must consider:
 - (a) any outstanding Tax arrears associated with the Property, or any overdue accounts the Applicant may have with the City;
 - (b) any development or safety codes compliance issues associated with the Property or any other property owned by the Applicant;
 - (c) any outstanding litigation involving the Applicant;

- (d) whether the Applicant, or an entity related to the Applicant, is subject to, or at risk of being subject to, bankruptcy or receivership;
 - (e) whether any properties owned by the Applicant, or an entity related to the Owner, are, or are at risk of being, the subject of foreclosure proceedings;
 - (f) if the Applicant has received any form of grant or financial assistance from the City or another level of government, any dispute or issue with respect to the Applicant's compliance with the terms and conditions of such grant or financial assistance; and
 - (g) whether the Applicant is likely to be able to satisfy the Conditions.
- 5.4. The extent and Taxation years of a Tax Exemption will be determined by the CAO in their discretion in accordance with Schedules "A" or "B", as applicable.
- 5.5. The Applicant bears the onus of proving, to the satisfaction of the CAO, in the CAO's discretion:
- (a) that the Criteria, and all other requirements of this Bylaw, have been satisfied; and
 - (b) ongoing compliance with the Criteria, Approved Construction Schedule, and Conditions.
- 5.6. The CAO may, at any time, require the Applicant to provide any documentation, information, access, or consents, as the CAO may deem necessary in the CAO's discretion, to verify any information contained in the Application, score the Approved Development in accordance with the applicable Schedule, or to confirm ongoing compliance with the Criteria and Conditions.
- 5.7. The CAO may, at the CAO's discretion, reject any Application that does not include all documentation, information, access, and consents required by this Bylaw, the application form, or the CAO.
- 5.8. If the CAO refuses to approve a Tax Exemption for a Property, the CAO must send the Applicant a written notice of the refusal, stating the reasons for the refusal and the date by which a request for review by Council must be made, which date must be within sixty (60) days of the date noted on the written notice of refusal.

6. Tax Exemption Certificate and Agreement

- 6.1. A certificate issued pursuant to Section 5.2 must set out:
- (a) the Tax Exemption being approved and the extent of the Tax Exemption;

- (b) the Exemption Years to which the Tax Exemption may apply, provided, however, that in no event shall the term of a Tax Exemption exceed five (5) Exemption Years;
 - (c) the Conditions;
 - (d) the Criteria; and
 - (e) any additional information deemed necessary or appropriate by the CAO, in the CAO's discretion.
- 6.2 The term of a Tax Exemption shall commence in the Tax year following the year in which occupancy or use of the Approved Development (or a portion thereof) was approved by the City's Planning and Development Services department, unless otherwise stated in a Tax Exemption Certificate issued pursuant to Section 5.2 of the Bylaw, or otherwise expressly authorized in writing by the CAO, at the CAO's discretion.

7. Conditions

- 7.1. In addition to any Conditions the CAO deems reasonable, at the CAO's discretion, and the Conditions set out in Section 7.2, and without limitation to any other provision of this Bylaw, the following Conditions shall be imposed in respect of every Tax Exemption approved pursuant to Section 5.2:
- (a) the Applicant must enter into and comply with a written agreement with the City with respect to the Tax Exemption and applicable Criteria and Conditions on terms and conditions satisfactory to the City, which may include any terms and conditions deemed reasonable by the City, including an acknowledgement of the City's contribution to the Approved Development, and/or a charge on the Property or other property owned by the Applicant;
 - (b) the Applicant must, at all times, comply with the applicable Criteria, the Approved Development Schedule, and the Conditions;
 - (c) the Applicant must, at all times, comply with all applicable legislation, regulations, and bylaws, and obtain and comply with all necessary permits, licenses and approvals with respect to a Property, including but not limited to development and building permits;
 - (d) the Applicant must provide the following information to the City annually, no later than November 30th in each Exemption Year:
 - (i) a progress report with respect to the Approved Development Schedule and Project Summary;

- (ii) any proposed amendments to the Approved Development Schedule and Project Summary, which may be approved or refused by the CAO, in its discretion;
 - (iii) an update with respect to the number and nature of Jobs projected to be employed, or actually employed by the Approved Development, annually; and
 - (iv) any other information requested or required by the CAO, in the CAO's discretion.
 - (e) without limitation to any other provision of this Bylaw, the City may from time to time conduct such inspections and, upon request of the CAO, the Applicant must provide any documentation, information, access, or consents, as the CAO may deem necessary or appropriate, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions to the satisfaction of the CAO, in the CAO's discretion;
 - (f) the Development Permit authorizing the Approved Development on the Property must remain in force and effect until the Development Permit holder has completed construction of the Approved Development in accordance with the Development Permit;
 - (g) the Applicant must not have any overdue accounts with the City;
 - (h) there must not be a material adverse change with respect to any one or more of the Criteria set out in Section 3.2 of this Bylaw; and
 - (i) without limitation to Section 7.2, if a Tax Exemption is cancelled, the CAO may require the Applicant to repay the City the amount of any Tax Exemption received by the Applicant prior to the date of cancellation.
- 7.2. The Tax Exemption is deemed cancelled, effectively immediately, and the Applicant will be liable to repay the City the amount of any Tax Exemption received by the Applicant prior to the date of cancellation, if:
- (a) the Applicant goes bankrupt or enters into receivership;
 - (b) foreclosure proceedings are commenced with respect to the Property;
 - (c) the Application, or any supporting information or documentation provided by the Applicant in connection therewith, was fraudulent or contained inaccurate information or misrepresentations; or
 - (d) the Applicant fails to provide the CAO with any documentation, information, access, or consents, required to be provided pursuant to this Bylaw or the agreement referenced entered into pursuant to Section 7.1.a, to the satisfaction of the CAO, at the CAO's discretion.

- 7.3. A change in ownership of the Property will not affect a Tax Exemption unless the Property or the new Owner falls within one or more of the grounds for cancellation under this Bylaw. To maintain eligibility for the Tax Exemption:
- (a) the Property, and new Owner, must be in compliance with the requirements of this Bylaw and any applicable Criteria and Conditions with respect to the Tax Exemption; and
 - (b) in the event of a written agreement between the Applicant and City with respect to the Tax Exemption, the new Owner must enter into and comply with an agreement with the City to assume the Applicant's obligations, on terms and conditions satisfactory to the City.
- 7.4. In the event that, following the approval of a Tax Exemption pursuant to Section 5, the Property that is subject to such Tax Exemption is subdivided into two or more new parcels of land or into two or more condominium units, each newly created parcel of land and/or condominium unit will be eligible for a Tax Exemption of the same type, provided that:
- (a) the new parcel of land or condominium unit and the new Owner do not fall within one or more of the grounds for cancellation under this Bylaw,
 - (b) the new parcel or condominium and the new Owner comply, individually and independently, with the requirements of this Bylaw and any applicable Criteria and Conditions with respect to the Tax Exemption; and
 - (d) in the event of a written agreement between the Applicant and the City with respect to the Tax Exemption, the Owner of the new parcel enters into and complies with an agreement with the City to assume the Applicant's obligations, as applicable to the new parcel, on terms and conditions satisfactory to the City.

The amount of the Tax Exemption to be offered to each new Owner meeting the requirements above will be determined at the discretion of the CAO.

8. Cancellation or Reduction of Tax Exemption

- 8.1. If, at any time after a certificate has been issued pursuant to Section 5.2:
- (a) the CAO determines, in the CAO's discretion, that a Condition has been breached, the CAO must cancel the Tax Exemption for the Exemption Years to which that Condition applies; or
 - (b) the CAO determines, in the CAO's discretion, that the Property did not meet or has ceased to meet any of the Criteria, the CAO must cancel the Tax Exemption for the Exemption Years in which the Criteria were not met.

- 8.2. The CAO must send the Applicant a written notice of any cancellation pursuant to Section 7.2 or 8.1 herein, stating the reasons for the cancellation and the date by which a written request for review by Council must be received by the CAO, which date must be within sixty (60) days of the date noted on the written notice of refusal.
- 8.3. Without limitation to the generality of Section 8.1 herein, if, at any time after a certificate has been issued pursuant to Section 5.2, and the CAO in their discretion determines that;
- (a) the Approved Development did not cause the assessed value of the Property, as set out in the notice of assessment, to increase by an amount equal to or greater than the amount set out in Subsection 3.2.a(ii) or b(ii) herein between the Taxation year immediately prior to the commencement of construction of the Approved Development and the Tax year immediately after completion of the Approved Development;
 - (b) the actual Capital Cost of the Approved Development was less than the amount set out in Subsection 3.2.b(ii) or c(ii) herein, or
 - (c) the Approved Development does not employ the number of full-time employees (or equivalent thereof) in Jobs set out in Subsection 3.2b(iii) or c(iii) herein within the City

the CAO may cancel the Tax Exemption for the Exemption Years in which the Criteria were not met, and the process set out in Section 8.2 shall apply.

- 8.4. If, at any time after a certificate has been issued pursuant to Section 5.2, the CAO in their sole discretion determines that;
- (a) the Approved Development did not cause the assessed value of the Property, as set out in the notice of assessment, to increase by an amount equal to or greater than the amount projected at the time of Application;
 - (b) the Approved Development does not employ the number of employees in full-time Jobs (or equivalent thereof) projected at the time of Application

the CAO may, in their discretion, re-score the Application in accordance with Schedule "A" or "B", as applicable, and adjust the Exemption Years to which the Tax Exemption applies and/or amount of the Tax Exemption. Any decision made by the CAO pursuant to this Section 8.4 is final and is not subject to review by Council pursuant to this Bylaw.

9. Review by Council

- 9.1. An Applicant may request a review by Council of the following decisions:

- (a) the refusal of an Application for a Tax Exemption; or
 - (b) the cancellation of a Tax Exemption for one or more Exemption Years.
- 9.2. A written request for a review by Council pursuant to Section 9.1 must be received by the CAO within sixty (60) days of the date noted on the written notice to the Applicant of the decision.
- 9.3. Council will conduct reviews at a regularly scheduled or special council meeting, as determined by Council. Council is not required to hear from the Applicant, or any person representing them, at the meeting.
- 9.4. Council may confirm, reverse or vary the CAO's decision with respect to an Application for a Tax Exemption or the cancellation of a Tax Exemption provided, however, that any decision made by Council with respect to the issuance of a Tax Exemption shall be limited to the extent and Taxation years determined in accordance with Schedule "A" or "B" of this Bylaw, as applicable.
- 9.5. Council's decision is final, and not subject to further appeal.
- 9.6. The decisions set out in Section 9.1 are the sole grounds for a review by Council pursuant to this Bylaw. Any other decision or exercise of discretion by the CAO in connection with a Tax Exemption, including the extent of a Tax Exemption or the Exemption Years to which a Tax Exemption applies or the re-scoring of an Application pursuant to Section 8.4 of this Bylaw, is final and is not subject to review by Council pursuant to this Bylaw.

10. Tax Exemption Prohibited

- 10.1. Notwithstanding anything else in this Bylaw:
- (a) a Tax Exemption will not be provided for any Tax year, including the Exemption Years, that is earlier than the Tax year in which a certificate is issued pursuant to Section 5.2;
 - (b) if any Property is not eligible for, or prohibited from, receiving a Tax Exemption under any federal or provincial law or regulation or any requirement of any lawful permit, approval, order or license, such Tax Exemption will not be provided in respect of that Property, or, if already provided, will cease to be provided in respect of that Property;
 - (c) if a Tax Exemption was approved and received in respect of a Property pursuant to Bylaw No. 4585, that Property shall not be eligible for any Tax Exemption pursuant to this Bylaw.

11. Fees

11.1. Council may from time to time, by resolution, establish and charge fees in relation to the administration of Applications.

12. Delegation

12.1. The CAO may establish, from time to time, guidelines, rules, and procedures regarding the application process for, and the administration and implementation of, the Tax Exemptions under this Bylaw.

13. Repeal

13.1. Bylaw No. 4667 and all amendments thereto are hereby repealed.

14. Coming into Force and Transitional Provisions

14.1. This Bylaw will come into force at the beginning of the day that it is passed.

14.2. An Application received by the CAO prior to the enactment of this Bylaw will be dealt with as if this Bylaw had not been enacted and Bylaw 4667, as amended, had not been repealed.

14.3. A certificate issued or agreement entered into pursuant to Bylaw 4667, as amended, continues to be in force and effect and any exemption set out in such certificate or agreement is subject to cancellation or reduction pursuant to section 8 of Bylaw 4667 as though it had not been repealed.

READ A FIRST TIME in open Council on May 19, 2026.

READ A SECOND TIME in open Council on _____.

READ A THIRD TIME in open Council on _____.

SIGNED AND PASSED on _____.

MAYOR – Linnsie Clark

INTERIM CITY CLERK – Stephanie Zubrecki

Schedule “A” – Brownfield Properties

1. **Scoring of Application:** An Application for a Tax Exemption for a Brownfield Property will be scored by the CAO based on the criteria set out in Subsections 3.2(a)(ii) and (iii) of this Bylaw.
2. **Exemption Years:** Tax Exemptions for eligible Brownfield Properties may be granted for a period of three (3) to five (5) Exemption Years.
3. **Extent of Tax Exemption:** The amount of the Tax Exemptions for a Brownfield Property in each Exemption Year shall be in the discretion of the CAO, based on the Change in Municipal Taxes, based on the following parameters:

Exemption Year	Amount of Tax Exemption (% of Change in Municipal Taxes)
1	50-100%
2	25-100%
3	25-100%
4 (if applicable)	25-75% (if applicable)
5 (if applicable)	25-50% (if applicable)

Schedule “B” – Non-Residential Properties

1. **Scoring of Application:** An Application for a Tax Exemption for a Non-Residential Property will be scored by the CAO based on the criteria set out in Subsections 3.2(b)(ii), and (iii), and Subsections 3.2(c)(ii) and (iii) of this Bylaw, as applicable.
2. **Exemption Years:** Tax Exemptions for eligible Non-Residential Properties may be granted for a period of three (3) to five (5) Exemption Years.
3. **Extent of Tax Exemption:** The amount of the Tax Exemption for a Non-Residential Property in each Exemption Year shall be in the discretion of the CAO, based on the Change in Municipal Taxes, based on the following parameters:

Exemption Year	Amount of Tax Exemption (% of Change in Municipal Taxes)
1	100%
2	50-100%
3	25-75%
4 (if applicable)	25-50% (if applicable)
5 (if applicable)	25% (if applicable)