



BYLAW 24-960 of the Municipal District of Greenview No. 16

A Bylaw of the Municipal District of Greenview No. 16 for the purpose of providing for non-residential property tax incentives.

Whereas, the Municipal Government Act, R.S.A. 2000, c.M-26, as amended or repealed and replaced from time to time, permits municipalities to offer exemptions for non-residential (class 2) properties for the purpose of encouraging development or revitalization;

Whereas, the Municipal District of Greenview No. 16 wishes to provide tax incentives to encourage assessment growth and promote non-residential expansion;

Whereas, Council considers it desirable to encourage the development, expansion and continued operation of non-residential properties for the general benefit of the municipality;

Therefore, the Council of the Municipal District of Greenview No. 16, duly assembled, hereby enacts as follows:

1. **TITLE**
 - 1.1. This Bylaw may be cited as the "Small Business Tax Incentive Bylaw."
2. **DEFINITIONS**
 - 2.1. **Applicant** means a person who applies for an Exemption;
 - 2.2. **CAO** means the Chief Administrative Officer of Greenview, or delegate;
 - 2.3. **Complete Application** means an application submitted pursuant to this bylaw that includes the application form, any information and documents as required by the application form and any additional application requirements for the tax incentives under this bylaw, including any additional documentation requested by Greenview to verify the accuracy of the information provided;
 - 2.4. **Council** means the Council of Greenview;
 - 2.5. **Exemption** means the portion of taxes on non-residential Property that has been determined to be exempt in accordance with this bylaw;
 - 2.6. **Greenview** means the Municipal District of Greenview No. 16.
 - 2.7. **Municipal Government Act** means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;

- 2.8. **Non-residential** means the type of Property falling within the assessment class specified in section 297(1)(b) of the Municipal Government Act;
- 2.9. **Property** means the Property or properties listed on the Complete Application for which an Applicant is applying to qualify for an Exemption;
- 2.10. **Qualifying Property** means a Property which meets the criteria under this bylaw for an Exemption;

3. **CRITERIA FOR TAX EXEMPTION**

- 3.1. To be eligible for an Exemption, the following criteria must be met and maintained over the course of the Exemption period:
 - A) An Applicant's annual revenue cannot exceed \$500,000.00;
 - B) An Applicant cannot have more than ten (10) employees;
 - C) The Property must be a Non-residential development as that term is defined in this bylaw and per Greenview's Land Use Bylaw, as amended;
 - D) All necessary development approvals must be obtained from Greenview;
 - E) Non-residential businesses must have an active business license from Greenview;
 - F) An Applicant must not be in the process of foreclosure, bankruptcy, or receivership;
 - G) An Applicant must not be in arrears with regard to taxes, utilities, or other fees owed to Greenview, including late payment penalties. Property taxes must be paid in full;
 - H) An Applicant who is developing a new business in Greenview cannot apply until the completed Property has been assessed by Greenview's municipal assessor; and,
 - I) An Applicant cannot be in litigation with Greenview.

4. **INELIGIBLE NON-RESIDENTIAL PROJECTS**

- 4.1. Any projects or properties assessed as Linear Property are ineligible for an Exemption.
- 4.2. Any projects or properties assessed as Machinery and Equipment are ineligible for an Exemption.

5. **DETAILS OF EXEMPTION**

- 5.1. The Exemption only applies to municipal taxes.
- 5.2. Provincial School Requisitions and Seniors Housing Requisitions are excluded from the application of this bylaw.
- 5.3. An Applicant deemed eligible by Greenview shall receive an Exemption as outlined in Section 8 of this Bylaw at any time prior to December 31st of each year. Property taxes paid up to December 31st of the year will be refunded 25% of the total paid amount.
- 5.4. Exemptions will be permitted for a maximum of one (1) year per Applicant or once the Non-residential assessed value of the Property reaches one-million dollars (\$1,000,000.00) or greater, whichever occurs first.

5.5. Applicants may apply for an Exemption annually.

6. CHANGE OF OWNERSHIP

6.1. Any change in ownership of the Property will not affect the Exemption unless the new owner(s) falls within one or more of the terms of disqualification.

6.2. To maintain eligibility for the Exemption, the new owner(s) must assume the obligations outlined in the written decision provided under Section 9 of this Bylaw.

7. APPLICATION FOR TAX EXEMPTION PROGRAM

7.1. The CAO has the authority to determine whether an Exemption will be granted in accordance with this Bylaw.

7.2. The application process for an Exemption is as follows:

- A) Applicants must submit a Complete Application to Greenview before the December 31 deadline;
- B) A Complete Application must be received before construction of a new project or expansion project commences;
- C) Notwithstanding the Complete Application requirements, Greenview may require additional information that, at the discretion of Greenview, is necessary to complete the application or determine program eligibility and may request the Applicant's consent be given to Greenview to obtain such additional information; and
- D) Greenview will advise Applicants in writing of the outcome of their request for an Exemption.

7.3. In the case of new or expanding businesses, the Exemption, if approved, will not begin until all development permits or development agreements are in place.

8. CALCULATION OF EXEMPTION

8.1. An approved Exemption of 25% will be applied to the municipal Non-residential portion of Property taxes.

9. DECISION ON EXEMPTION

9.1. If the CAO grants an Exemption, the applicant will receive a written decision outlining the following information:

- A) The taxation year to which the Exemption applies, which will not include any retroactive Exemption for years prior;
- B) Conditions of the Exemption, the breach of which will result in cancellation of the Exemption;
- C) The taxation year(s) to which the conditions of Exemption apply;
- D) The date on which the Exemption shall begin;
- E) The amount of the Exemption, to be calculated and applied in accordance with Section 8 of this bylaw; and,
- F) Any other information or conditions provided by Greenview.

- 9.2. If the CAO denies an Exemption application, the CAO will issue a written decision to the Applicant outlining the following information:
 - A) The reason(s) the application was denied; and,
 - B) The date by which an application for an appeal to Council must be submitted.

- 9.3. A request for an appeal must be in writing and received by Greenview no later than thirty (30) days following the decision denying or cancelling the Exemption, or before the end of the calendar year (December 31), whichever comes first.

- 9.4. Council, after considering the appeal, may:
 - A) Uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption; or,
 - B) Direct the CAO to revise or amend the decision with respect to the matter.

10. **SEVERABILITY**

- 10.1. 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 the Bylaw is deemed valid.

11. **COMING INTO FORCE**

- 11.1. This Bylaw shall come into force and effect upon the day of final passing and signing.

Read a first time this 9 day of April, 2024.

Read a second time this 9 day of April, 2024.

Read a third time this 23 day of April, 2024.



REEVE



CHIEF ADMINISTRATIVE OFFICER