

**TOWN OF MORINVILLE
PROVINCE OF ALBERTA
COEUR DE MORINVILLE NON-RESIDENTIAL TAX INCENTIVE BYLAW
BYLAW 16/2024
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A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A NON-RESIDENTIAL PROPERTY TAX INCENTIVE TO SUPPORT INFILL AND RE-DEVELOPMENT PROJECTS IN THE COEUR DE MORINVILLE.

WHEREAS, the Town of Morinville intends to provide property tax incentives to encourage non-residential assessment growth and decrease the ratio of residential to non-residential assessment.

AND WHEREAS, the Town of Morinville desires to reduce the barriers to re-development in the Coeur de Morinville Area and eliminate the cost differential for municipal servicing between Coeur de Morinville and greenfield commercial developments.

AND WHEREAS, section 364.2 of the *Municipal Government Act, R.S.A. 2000, c M-26* as amended, permits municipalities to offer multi-year tax exemptions, reductions, or deferrals for non-residential properties in order to attract investment, development, and revitalization.

NOW THEREFORE, the Municipal Council of Morinville, Alberta duly assembled hereby enacts as follows:

1.0 BYLAW TITLE

- 1.1 This Bylaw shall be cited as the “Coeur de Morinville Non-Residential Tax Incentive Bylaw.”

2.0 DEFINITIONS

- 2.1 “Act” means the *Municipal Government Act, R.S.A. 2000, c.M-26*, any regulations thereunder, and any amendments or successor legislation thereto;
- 2.2 “Applicant” means the owner of the property on which the improvement subject to the application is located or their designate.
- 2.3 “Chief Administrative Officer” or “CAO” means the Chief Administrative Officer of Morinville appointed pursuant to s. 205 of the *Act* or the designate of the Chief Administrative Officer;
- 2.4 “Council” means Council of Morinville;
- 2.5 “Financial Services” means the department appointed to review applications under this Bylaw;
- 2.6 “Morinville” or “Municipality” means the Municipal Corporation of Morinville;

3.0 CRITERIA FOR TAX EXEMPTION

- 3.1 To be eligible for a tax exemption, the following criteria must be met:
- 3.1.1 The lot must be located in the Coeur de Morinville Area Structure Plan Character Areas A and E;
- 3.1.2 The main floor use must be commercial in nature;

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- 3.1.3 The lot must require new storm, sanitary, and/or water lines tied off-site into municipal lines in order to be developed;
- 3.1.4 The replacement of the required storm, sanitary, and/or water lines must have commenced after January 1, 2024;
- 3.1.5 All necessary development and building permits required by Morinville must be in place and in good standing;
- 3.1.6 Applicants must not have compliance issues, be in violation of a development permit and/or agreement or be in violation of the *Safety Code Act* at any time from application to the end of the exemption period; and
- 3.1.7 Applicants must not be in arrears or have amounts owing to Morinville relating to property taxes, utilities, or any other fees and/or charges.

4.0 DETAILS OF EXEMPTION

- 4.1 This exemption only applies to municipal taxes. Provincial education and senior housing property tax levies are outside the jurisdiction of Morinville and, as such, are excluded from any exemption.
- 4.2 The exemption period shall begin on January 1, 2024, and end December 31, 2033.
- 4.3 The exemption shall provide reimbursement of reasonable and directly applicable project costs up to \$40,000, indexed to the Statistics Canada building construction price index for the Edmonton region (base year 2024), to replace or install new storm, sanitary, and/or water lines required outside the subject property.
- 4.4 The Applicant shall obtain a minimum of three quotes from qualified contractors to ensure the reasonableness of the cost of the work. The quotes shall be provided to the Municipality with the incentive application.
- 4.5 There shall be no personal relationship or conflict of interest between the Applicant and the contractor performing the work.
- 4.6 Any unreasonable or inflated costs without proper justification shall not be reimbursable.
- 4.7 A detailed breakdown of the project costs with attached invoices shall be provided to the Municipality. All costs claimed shall be necessary for the storm, sanitary and/or water servicing required outside the subject property.
- 4.8 Projects meeting the criteria noted in Section 3 of this Bylaw may be granted up to a 50% reduction in municipal tax on assessment increase resulting from the project based on the following, whichever occurs first:
 - 4.8.1 A period of 6 years;

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4.8.2 Until reimbursement reaches \$40,000, indexed to the Statistics Canada building construction price index for the Edmonton region (base year 2024); or

4.8.3 Until full reimbursement (if project costs were under \$40,000)

4.9 An eligible property shall receive the exemption beginning in the first taxation year following the improvement being assessable.

4.10 This incentive may be applied concurrently with the Non-residential Tax Incentive currently in place.

5.0 CHANGE IN OWNERSHIP

5.1 Change in ownership of a property will not affect the exemption unless the new owner(s) fall within one or more of the terms of disqualification.

5.2 To maintain eligibility for the exemption, the new owner(s) must assume the obligations that arise under the written decision in accordance with Section 9.

6.0 APPLICATION PROCESS

6.1 The CAO, or delegate, has the authority to determine whether an exemption will be granted in accordance with the terms and conditions of this Bylaw.

6.2 The application process is as follows:

6.2.1 Applicants must submit a complete "Coeur de Morinville Non-residential Tax Exemption Application" to Financial Services for consideration.

6.2.2 Applications that are incomplete, ineligible, or provided after the deadline provided for in this Bylaw may be rejected.

6.2.3 Applications should be approved prior to construction but must be received within 365 calendar days of the improvement being made available for use and included in Morinville's assessment roll.

6.2.4 Applicants may resubmit an application one additional time following the return of an application deemed to be incomplete.

6.2.5 Resubmissions must be submitted to Financial Services within 14 calendar days of the date of the letter communicating that the application is incomplete.

6.2.6 Notwithstanding the complete application requirements, the Municipality may require any additional information that, at the discretion of the Municipality, is necessary to complete the application.

6.2.7 The Municipality will advise Applicants in writing if their application is accepted. Accepted applications will become the property of the Municipality and may not be returned.

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7.0 DECISION ON EXEMPTION

- 7.1 If the CAO (or designate) approves the application, the Applicant will receive the following information in writing:
- 7.1.1 The taxation years to which the exemption applies and the amount of exemption for each respective year;
 - 7.1.2 Conditions, the breach of which will result in the cancellation of the exemptions;
 - 7.1.3 The date on which the exemption shall take effect; and
 - 7.1.4 Any other information the Municipality deems relevant.
- 7.2 Should the CAO (or designate) not approve the application, the CAO will issue a written decision to the Applicant outlining the following:
- 7.2.1 The reasons the improvement fails to qualify for the exemption; and
 - 7.2.2 The date by which an application for an appeal to Council must be submitted.

8.0 CANCELLATION OF EXEMPTION

- 8.1 If at any time after an exemption is granted, the Municipality determines that:
- 8.1.1 The Applicant or their application did not meet or ceased to meet any of the criteria required for granting an exemption; or
 - 8.1.2 There was a breach of any condition contained in the decision to grant the extension.
- 8.2 The Municipality may cancel the exemption for the taxation year or years in which the criterion was not met or to which the condition applies.
- 8.3 A written decision to cancel an exemption must be provided to the Applicant and must include reasons for the cancellation, identify the taxation year or years to which the cancellation applies and provide the date by which an application for an appeal to Council must be submitted.

9.0 COUNCIL REVIEW

- 9.1 An Applicant may apply to Council to appeal a decision made by the CAO (or delegate) regarding an application for a Coeur de Morinville non-residential property tax exemption in the following situations:
- 9.1.1 An application for exemption is not approved; and
 - 9.1.2 An exemption is cancelled.

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- 9.2 An appeal request must be in writing and be received by Financial Services no later than 30 calendar days following the receipt of the written decision of non-approval of the exemption or cancelling a previously approved exemption.
- 9.3 Council shall conduct a review within 90 calendar days of the receipt of an appeal request submitted in accordance with Section 9.2 at a regularly scheduled meeting of Council.
- 9.4 Remedies available to Council upon an appeal decision are:
- 9.4.1 Council may uphold the decision of the CAO (or designate) to not approve the application or cancel a previously approved exemption; or
- 9.4.2 Council may direct the CAO (or designate) to revise a decision with respect to the outcome of an application or cancellation of an exemption.

10.0 SEVERABILITY

- 10.1 If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable, and all other Sections or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

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COMING INTO FORCE

This Bylaw shall come into full force and effect when it receives third reading and is duly signed.

READ a first time this 8 day of October, 2024.

READ a second time this 8 day of October, 2024.

READ a third and finally passed the 22 day of October, 2024.

ORIGINAL SIGNED

Simon Boersma
Mayor

ORIGINAL SIGNED

Michelle Hay
Acting Chief Administrative Officer