

**BEING A BYLAW OF THE VILLAGE OF CLYDE IN THE PROVINCE OF ALBERTA TO ESTABLISH A RESIDENTIAL PROPERTY TAX INCENTIVE.**

**WHEREAS** pursuant to the provision of Section 347(1) of the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Council may by bylaw cancel, refund or defer taxes if it is considered equitable to do so, or phase-in increases or decreases from the preparation of a new assessment.

**AND WHEREAS** pursuant to the provision of Section 347(1) of the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, the Council of the Village of Clyde deems it equitable to provide for a bylaw for the purposes of implementing a “Residential Property Tax Incentive” to encourage accelerated housing development.

**NOW THEREFORE**, the Council of the Village of Clyde, duly assembled, in accordance with the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, hereby enact as follows:

**1.0 BYLAW TITLE**

1.1 This Bylaw shall be cited as the “Residential Property Tax Incentive Bylaw.”

**2.0 DEFINITIONS**

2.1 **APPLICANT** means the owner of the property on which the tax reduction is subject to the application is located, or their designate.

2.2 **CANCELLATION** means the portion of municipal taxes on residential property that have been determined to be cancelled in accordance with this Bylaw.

2.3 **CHIEF ADMINISTRATIVE OFFICER (CAO)** means the Chief Administrative Officer of the Village of Clyde appointed by Council.

2.4 **COUNCIL** means the duly elected officers of the Village of Clyde.

2.5 **DEVELOPER** means an owner, agency, occupant, or any person firm, or company required to obtain or having obtained a development permit.

2.6 **DWELLING UNIT** means a complete building or self-contained portion of building, containing sleeping, cooking, and sanitary facilities intended as a permanent residence and having an independent entrance either directly from the outside of the building or through a common area inside the building.

2.7 **OCCUPANCY** means permission or authorization issued in writing to occupy a building following substantial completion of construction.

2.8 **MGA** means the Municipal Government Act, R.S.A. 2000, c. M-26 as amended from time to time.

2.9 **PROJECT** means the new construction, expansion, or refurbishment of a structure that increases its assessment value.

2.10 **PROPERTY** means a parcel of land described in a Certificate of Title and contained within defined lot lines.

2.11 **RESIDENTIAL** has the same meaning as defined under MGA s. 297(1)(a).

2.12 **VILLAGE** means the municipality of the Village of Clyde.

**3.0 CRITERIA FOR TAX CANCELLATION**

- 3.1 The residential tax cancellation is eligible for any new residential development of up to four (4) dwelling units on a single property.
- 3.2 The development must be of a permanent nature.
- 3.3 The development shall conform to the Village of Clyde's Land Use Bylaw, as amended, and all other applicable provincial legislation.
- 3.4 All necessary development and building permits required by the Village of Clyde must be in place and in good standing.
- 3.5 The developer must hold a valid Village of Clyde business license.
- 3.6 The applicant shall not have any compliance issues, be in violation of a development permit and/or agreement, or be in violation of the Safety Codes Act at any time from the time of application to the end of the exemption period.
- 3.7 The property shall not be eligible for any other tax credit or exemption offered by the Village or granted under the MGA.
- 3.8 The applicant shall not be in arrears or have amounts owing to the Village relating to property taxes, utilities or any other fees and charges.
- 3.9 The applicant shall not be in the process of foreclosure, bankruptcy, or receivership.

**4.0 INELIGIBLE PROJECTS**

- 4.1 Any projects or properties that are not designated as a residential land use district are ineligible for the residential property tax incentive program.
- 4.2 Expansions or renovations to the existing buildings or structures do not qualify for this incentive.

**5.0 DETAILS OF EXEMPTION**

- 5.1 The exemption shall apply only to the municipal portion of the property taxes. Provincial Education and Senior Housing property tax levies are outside the jurisdiction of the Village and are excluded from any cancellation.
- 5.2 The exemption period shall begin January 1, 2026 and end December 31, 2029.
- 5.3 A maximum one-time municipal tax cancellation of up to \$5,000 per dwelling unit constructed may be granted for projects meeting the criteria noted in Section 3.0.
- 5.4 The cancellation shall only be granted for the taxation year immediately following the Project being deemed complete, assessable, and available for use.
- 5.5 Applications may be considered and approved in accordance with this Bylaw before construction on the qualifying Project is complete. However, the calculation of the cancellation will not be confirmed until the Project is complete, the development is inspected and approved for occupancy, and the property is assessed for taxation.
- 5.6 This program is established under the authority of Section 347(1) of the Municipal Government Act and applies to municipal tax and land rebates as a result of new housing development.

**6.0 CHANGE IN OWNERSHIP**

- 6.1 Change in ownership of a property will not affect a granted cancellation unless the new owner(s) fall within on or more of the terms of disqualification.
- 6.2 To maintain eligibility for a granted cancellation, the new owner(s) must assume the obligations that arise under the written decision in accordance with Section 8.0 of this Bylaw.

**7.0 APPLICATION PROCESS**

- 7.1 The CAO, or delegate, shall have the authority to determine whether a cancellation will be granted in accordance with the terms and conditions of this Bylaw.
- 7.2 The application process shall be as follows:
- a) The Applicant shall submit a completed application form (Schedule A) to the Village of Clyde Planning & Development department for consideration;
  - b) The Village has the discretion to reject applications that are incomplete, ineligible, or provided after the deadline provided for in this Bylaw;
  - c) Applications must be received within a year (365 days) of the improvement being made available for use and included in the Village of Clyde assessment roll;
  - d) An applicant may resubmit an application that has previously been deemed incomplete;
  - e) Resubmissions must be made within 14 days of the date of the notice communicating that the application is incomplete;
  - f) The Village may require any additional information that, in its discretion, is necessary to consider the eligibility of the application or to confirm ongoing compliance with the eligibility criteria of the exemption;
  - g) The Village will advise applicants in writing if their application has been accepted. Accepted applications will become the property of the Village and may not be returned.
- 7.3 Applications must be received by December 31 of the year prior to the taxation year for which a Project would be eligible for a tax cancellation.

**8.0 DECISION ON EXEMPTION**

- 8.1 If the CAO (or designate) approves the application, the Applicant will receive the following information in writing:
- a) The taxation year to which the cancellation applies and the amount of cancellation for the respective tax year;
  - b) Conditions, the breach of which would result in the revocation of the cancellation; and
  - c) Any other information the Village deems relevant.
- 8.2 Should the CAO (or designate) not approve the application, the CAO will issue a written decision to the Applicant outlining the following:

- a) The reasons detailing why the Project fails to qualify for the cancellation; and
- b) The date by which an application for an appeal to Council must be submitted.

8.3 The decision on an application may not be finalized until after the final assessment values are confirmed by the Village's assessor on February 28 of the subject taxation year.

#### **9.0 REVOCATION OF CANCELLATION**

9.1 The Village may revoke a tax cancellation if at any time after a cancellation is granted the Village determines that:

- a) The Applicant or their application did not meet or ceased to meet any of the criteria required for granting a cancellation; or
- b) There was a breach of any condition contained in the decision to grant the extension.

9.2 A written decision to revoke a cancellation must be provided to the Applicant and must include reasons for the revocation and provide the date for which an application for an appeal to Council must be submitted.

#### **10.0 COUNCIL REVIEW**

10.1 An applicant may apply to Council for a review of a decision made by the CAO (or delegate) regarding an application for a residential property tax cancellation in the following situations:

- a) An application for a cancellation is refused or rejected; or
- b) An exemption is revoked.

10.2 A request for review must be in writing and be received by the Municipal Clerk no later than 30 days following the receipt of the written decision of refusal or revocation.

10.3 Village Council shall conduct a review within 90 days of the receipt of an application for review submitted in accordance with Section 9.2 at a regularly scheduled meeting of Council.

10.4 Remedies available to Council upon conclusion of a review are:

- a) Council may uphold the decision of the CAO (or designate) to reject an application or revoke a previously approved cancellation; or
- b) Council may direct the CAO (or designate) to revise a decision with respect to the outcome of an application or revocation of a cancellation.

10.5 The decision of Council shall be final and binding on all parties except in the case where the decision is the subject of an application for judicial review, and such application must be filed with the Court of King's Bench not more than 60 days after the date of decision.

#### **11.0 REVIEW OF BYLAW**

11.1 This Bylaw shall be brought before Council for review prior to the program end date of December 31, 2029, to evaluate the progress of the incentive program, any required amendments or extensions thereto.

12.0 SEVERABILITY

12.1 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 Sections 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 there from and to be enacted as such.

13.0 EFFECTIVE DATE

13.1 This Bylaw shall come into full force and effect upon the passing of third and final reading.

READ a first time this \_\_\_ day of \_\_\_\_\_ 2025.

READ a second time this \_\_\_ day of \_\_\_\_\_ 2025.

READ a third and final time and passed this \_\_\_ day of \_\_\_\_\_ 2025.

Signed by Mayor and CAO this \_\_\_ day of \_\_\_\_\_ 2025.

\_\_\_\_\_  
Charis Aguirre, MAYOR

\_\_\_\_\_  
Jaye Parrent, CAO



Box 190, Clyde, AB T0G 0P0  
Phone: 780-348-5356  
Fax: 780-348-5699  
admin@villageofclyde.ca

**Schedule A  
Residential Tax Incentive Program Application**

Property Owner's Name : _____	Date: _____
Mailing Address: _____	
Contact Person: _____	
Phone #: _____	Fax #: _____
Email: _____	

<b>Legal Land Description and Municipal Address of Lands for Tax Cancellation</b>
Lot/Block/Plan: _____
Civic Address: _____
Proposed Project Description:
_____
_____
_____
_____
_____

I/we, the undersigned, understand the conditions of eligibility and further terms set out in the current Residential Property Tax Incentive Bylaw, and acknowledge that I/we have authority to request a taxation cancellation on the property mentioned above.

_____	_____
Full Name of Applicant (Printed)	Signature
_____	_____
Full Name of Co-Applicant (Printed)	Signature

Information on this form is collected under the authority of Section 33(c) of the Alberta Freedom of Information and Protection of Privacy Act (FOIP), to determine eligibility for the Non-Residential Property Tax Incentive Program. Questions regarding the collection of this information can be directed to the Village’s Information Management/ FOIP Coordinator at Box 190 Clyde, AB T0G 0P0, 780-348-5356

<b>OFFICE USE ONLY:</b>	Roll #: _____
Development Permit #: _____	Previous Tax Assessment: _____
Development Permit Issue Date: _____	Current Tax Assessment: _____
Project Completion Date: _____	APPROVED BY: _____