

**TOWN OF TOFIELD
BY-LAW NUMBER 1345**

**A BYLAW OF THE TOWN OF TOFIELD IN THE PROVINCE OF ALBERTA,
FOR THE PURPOSE OF RESIDENTIAL TAX INCENTIVE.**

WHEREAS Council for the Town of Tofield wishes to encourage new residential, commercial and industrial construction within the Town of Tofield by offering tax incentives;

AND WHEREAS pursuant to s. 347(1) of the *Municipal Government Act*, c. M-26.1, RSA 2000, as amended, Council for the Town of Tofield may, when it considers it equitable to do so, cancel or refund all or part of a tax generally or with respect to a particular taxable property or business or a class of taxable property or business;

AND WHEREAS Council for the Town of Tofield considers it advantageous to establish a Municipal Property Tax Rebate Program whereby developers can apply for a refund of municipal property taxes during construction of new residential construction within the Town of Tofield;

NOW THEREFORE, Council for the Town of Tofield, in the Province of Alberta, duly assembled, does hereby enact as follows:

1.0 Definitions

- 1.1 **"Bylaw"** means this Municipal Property Tax Rebate Bylaw established by the Municipality.
- 1.2 **"Construction Start Date"** means the date of the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation or the placement of a new manufactured home on a foundation.
- 1.3 **"Construction Completion Date"** means the date when the construction of a structure on a site is sufficiently complete so that the owner can occupy or use the structure for its intended use.
- 1.4 **"Council"** means Council of the Town of Tofield.
- 1.5 **"Municipality"** means the Town of Tofield.
- 1.6 **"Municipal Property Tax"** means those taxes collected on the Town of Tofield tax notice excluding Requisitions.
- 1.7 **"New Residential Construction"** means new residential structures constructed on vacant lands or replacing removed or demolished existing structures, including new manufactured homes, as defined in the Town of Tofield Land Use Bylaw.
- 1.8 **"Primary Building"** means a building that is the primary building for occupation and excludes accessory buildings.
- 1.9 **"Rebate Period"** means:
 - 1.9.1 for New Residential Construction, the period of time beginning January 1 following the Construction Start Date and ending three years later;

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- 1.10 "**Requisitions**" means school and senior requisitions collected on the Town of Tofield tax notice.

2.0 Eligibility

- 2.1 The Town of Tofield Municipal Property Tax Rebate Program is established upon the coming into force of this Bylaw.
- 2.2 Eligibility for a tax rebate under the Municipal Property Tax Rebate Program shall be determined as follows:
- 2.2.1 Eligibility for New Residential Construction is for the Primary Building only;
 - 2.2.2 Only New Residential Construction with approved development and building permits dated after this Bylaw comes into effect are eligible, provided the Construction Start Date is before ~;
 - 2.2.3 The Applicant must be or must have entered into an agreement with a registered builder under the Alberta New Home Warranty Program for the New Residential Construction;
 - 2.2.4 The Applicant must be the legal landowner, as named on the certificate of title and the Applicant may vary from year to year within the Rebate Period;
 - 2.2.5 Eligibility is restricted to one New Residential Construction per lot;
 - 2.2.6 All New Residential Construction must conform to the Town of Tofield Land Use Bylaw and Alberta Building Code regulations;
 - 2.2.7 Municipal Property Taxes and Requisitions must be paid by the due date indicated on the tax notice during the eligible Rebate Period, or eligibility will be terminated;
 - 2.2.8 Requisitions are not eligible for a rebate and must be paid by the applicant.

3.0 Application Process

- 3.1 Applications for the Municipal Property Tax Rebate Program must be received by the Municipality by December 1 of each year of the Rebate Period in the form attached as Schedule A.
- 3.2 Municipal Property Taxes and Requisitions for the lands must be current and not in arrears on the date the application is received by the Municipality or the application will be rejected.
- 3.3 Each year, Council for the Town of Tofield will receive and consider the list of eligible applications for the Municipal Property Tax Rebate Program and, if it considers it equitable to do so, refund the Municipal Property Tax attributable to the New Residential Construction for the tax year based on the following sliding scale:
- 3.3.1 75% of the Municipal Property Tax attributable to the New Residential Construction in the first year of the Rebate Period;

3.3.2 50% of the Municipal Property Tax attributable to the New Residential Construction in the second year of the Rebate Period; and

3.3.3 25% of the Municipal Property Tax attributable to the New Residential Construction in the third year of the Rebate Period.

3.4 The Municipal Property Tax attributable to the land on which the New Residential Construction is situated is not eligible for a rebate and must be paid by the applicant.

4.0 Provisions and Regulations

4.1 Council may make rules and regulations consistent with this Bylaw for the effectual carrying out of this Bylaw and for the efficient management, control and regulation of this Bylaw.

5.0 Severability

5.1 It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions, and it is further the intention of Town Council that if any provision of this Bylaw be declared invalid, that provision shall be deemed to be severed and all other provisions of the Bylaw shall remain in force and effect.

6.0 General

6.1 This Bylaw shall come into force and effect on third and final reading.


READ a FIRST time this 11th day March of 2024.

READ a second time this 11th day March of 2024.

READ a third and final time this 11th day of March, 2024.



MAYOR

FOR 

CHIEF ADMINISTRATIVE OFFICER

Schedule A: Application for Municipal Property Tax Rebate (Residential)

Owner's Name:

Owner's Mailing Address:

Property Address:

Legal Description:

Phone Number:

Date of Application:

Status of Construction:

Development Permit & Building Permit Number:

Construction Start Date:

Year of Rebate Period: 1st [] 2nd [] 3rd []

*Taxes must be paid in full to be eligible for Municipal Property Tax Rebate
I have read and understood the Town of Tofield Municipal Tax Rebate Program Bylaw*

Signature of Owner:

Office Use only:

The above application is [] or is not [] in conformance with the requirements of the Town of Tofield Municipal Property Tax Rebate Program this _____ day of _____, 20__

Tax Roll Number: _____

Municipal Taxes: _____

Receipt Number: _____

Reason for non-conformance (if applicable):

Council Resolution: _____

Municipal Property Tax Refunded: _____

Cheque Number: _____

Refund Date: _____

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