

**BYLAW NO. 1207-21**  
**BEING A BYLAW OF**  
**MACKENZIE COUNTY**  
**IN THE PROVINCE OF ALBERTA**

**TO PROVIDE TAX EXEMPTIONS TO DEVELOPERS FOR NEW DWELLING –  
SINGLE FAMILY AND NEW CONDOMINIUM UNIT IMPROVEMENTS IN URBAN  
RESIDENTIAL AREAS OF MACKENZIE COUNTY**

**WHEREAS**, pursuant to section 347 of the *Municipal Government Act*, a Council has the authority to cancel or refund all or part of a tax or defer the collection of a tax, with or without condition; and

**WHEREAS**, the Council of Mackenzie County has deemed it desirable to Provide Tax Exemptions to developers for new Dwelling – Single Family and new Condominium Unit Improvements in urban residential areas of Mackenzie County; and

**NOW THEREFORE**, the Council of Mackenzie County, in the province of Alberta, duly assembled, hereby enacts as follows:

1. **CITATION**

1.1 This bylaw may be cited as the Mackenzie County Residential Developer Incentive Bylaw.

2. **DEFINITIONS**

2.1 For the purposes of this Bylaw the following definitions shall apply:

- a) Act – means the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto.
- b) Application – means an application for Developer Incentive, pursuant to this Bylaw.
- c) Condominium Unit – means that in the case of a building; a space that is situated within a building and described as a unit in a condominium plan registered at land titles by reference of boundaries governed by monuments places pursuant to the provisions of the *Surveys Act* by reference to floors, walls and ceilings within the building.
- d) Council – means the Municipal Council of Mackenzie County in the Province of Alberta, as duly elected and defined in the *Municipal Government Act*, RSA 2000, Chapter M-26 and amendments thereto.

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- e) Developer – means a person or entity who applied for a Developer Incentive, pursuant to this Bylaw.
- f) Developer Incentive – means the cancellation of all or part of the municipal portion of the taxes for an Eligible Property.
- g) Development Authority – means the person, commission, or organization authorized to exercise development powers and perform duties on behalf of the County as referred to in Division 3 of the Municipal Government Act.
- h) Dwelling – Single Family – means a development consisting of only one Dwelling Unit which is separate from any other Dwelling Unit or building, and which is supported on a Permanent Foundation or Basement and which meets the requirements for a residence as specified within the *Alberta Building Code*.
- i) Eligible Property – means a property deemed eligible for Developer Incentives under the provisions of this Bylaw.

### 3. **ELIGIBILITY**

In order to qualify for the Developer Incentive under this Bylaw:

#### 3.1 The Developer must:

- a) apply for the Developer Incentive before November 1 of each calendar year for the prior tax year;
- b) must own the eligible properties which they are applying for the Developer Incentive program;
- c) have constructed a minimum of three (3) separate Dwelling – Single Family homes on three (3) separate Eligible Properties and/or constructed and completed a minimum of three (3) separate Condominium Units on an Eligible Property within one year;
- d) have proof that their property or properties have remained vacant for one year from time of construction completion;
- e) have obtained an approved development permit and building permit for each Dwelling – Single Family and/or Condominium Unit;
- f) have their Eligible Property taxes paid in full to date of application.

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3.2 The Eligible Property must:

- a) be located in a residential zoned land use district within the hamlets of Fort Vermilion, La Crete, or Zama City;
- b) have property improvements resulting in no less than \$100,000 in increased assessment value;
- c) be serviced with municipal improvements;
- d) not have any outstanding conditions of approval for development;
- e) remain on the market, not rented, or otherwise vacant for at least one (1) year following the completion of property improvements;
- f) comply with requirements as stated in the Mackenzie County Land Use Bylaw and Safety Codes Act.

4. **APPLICATION REQUIREMENTS**

4.1 The Developer must complete the application attached in Schedule 1, in order to be considered for the Developer Incentive. The application must include:

- a) Developer name, address, and contact information;
- b) legal land location and street address for each Eligible Property;
- c) proof of assessment both pre-construction and post-construction, showing the increase in value as required by Section 3.2 of this bylaw for each Eligible Property;
- d) proof of permit approvals as required by the Mackenzie County Land Use Bylaw and Safety Codes Act for each Eligible Property;
- e) proof that each property has been on the market, not rented, or otherwise vacant since the improvements were completed, for a minimum of one (1) year and the subsequent year thereafter, if applicable.

5. **DURATION**

5.1 The Developer Incentive may be applied to an Eligible Property for a minimum of one (1) year to a maximum of two (2) years from the date of application approval, provided that the property remains vacant for the entire duration.

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6. **AMOUNT OF DEVELOPER INCENTIVES**

- 6.1 Tax reductions as Developer Incentives may be granted for the municipal, improvement portion of taxes only and does not include school or other requisitions.
- 6.2 Developer Incentives for Residential Properties may be granted by Council according to the following guidelines:
- a) 100% of the improvement portion of tax for the first year;
  - b) 50% of the improvement portion of tax for the second year;
  - c) 0% of the improvement portion of tax for the third and subsequent years.
7. For the purposes of Section 5.1 of this Bylaw, the first year of incentive will apply to the tax year that the final inspection of the Building Permit was completed for the applicable development or improvement.
8. This Bylaw shall come into force and effect upon the date of passing of the third and final reading and shall expire three (3) years following that date.

READ a first time this 27<sup>th</sup> day of January, 2021.

READ a second time this 27<sup>th</sup> day of January, 2021.

READ a third time and finally passed this 09<sup>th</sup> day of February, 2021.

(original signed)

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Joshua Knelsen  
Reeve

(original signed)

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Lenard Racher  
Chief Administrative Officer

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**Schedule 1  
Developer Incentive Application**

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