

**TOWN OF REDWATER**

**BYLAW NO. 825**

**MUNICIPAL PROPERTY TAX REBATE BYLAW**

**A BYLAW OF THE TOWN OF REDWATER, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR A MUNICIPAL PROPERTY TAX REBATE PROGRAM**

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**WHEREAS** the Council of the Town of Redwater deems to provide for a Municipal Property Tax Rebate Program;

**NOW THEREFORE**, pursuant to the provisions of the Municipal Government Act, Chapter M-26.1, 2000 and amendments thereto, the Council of the Town of Redwater 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 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 **"Council"** means the Council for the Town of Redwater;
- 1.4 **"Municipality"** means the Town of Redwater;
- 1.5 **"Municipal Property Tax"** means those taxes collected on the Town of Redwater tax notice excluding Requisitions;
- 1.6 **"New Construction"** means new residential, commercial or industrial structures constructed on vacant lands or replacing removed or demolished existing structures, including new manufactured homes, as defined in the Town of Redwater Land Use Bylaw;
- 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 Redwater Land Use Bylaw;
- 1.8 **"Primary Building"** means a building that is the primary building of occupation and excludes accessory buildings;

1.9 **"Rebate Period"** is either:

1.9.1 a three year term beginning January 1 following the Construction Start Date for New Construction, or

1.9.2 a one year term beginning January 1 following the Construction Start Date for New Residential Construction;

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

## **2.0 Application procedures for determination of eligibility**

2.1 Eligible New Construction and New Residential Construction is for the Primary Building only.

2.2 Eligible applications are:

2.2.1 New Residential Construction with approved development and building permits dated after this Bylaw comes into effect;

2.2.2 New Construction where Development Permit applications have been submitted to the Municipality prior to December 31, 2014, and provided that the Construction Start Date is before July 1, 2015.

2.3 Applicant must be the legal landowner, as named on the certificate of title.

2.4 Rebate is restricted to one New Construction or one New Residential Construction per lot.

2.5 New Construction or New Residential Construction applies to permanent structures situated on a basement or concrete foundation.

2.6 In all cases the land on which the New Construction or New Residential Construction is situated will be not be eligible for the Municipal Property Tax Rebate.

2.7 Municipal Property Taxes must be paid by the due date indicated on the tax notice during the eligible Rebate Period, or eligibility will be terminated.

2.8 Applications for rebate must be completed annually during the Rebate Period in the form on Schedule A.

2.9 Applications must be received by the Town of Redwater by December 1 each year during the Rebate Period to be eligible.

2.10 All New Construction or New Residential Construction must conform to the Town of Redwater Land Use Bylaw and Alberta Building Code regulations.

2.11 The property taxes must be current at the time of the application or the application for rebate will be disqualified.

2.12 Requisitions are not eligible for a rebate and must be paid by the applicant.

### **3.0 Provisions and Regulations**

3.1 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 the bylaw.

### **4.0 Severability**

4.1 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.

### **5.0 General**

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

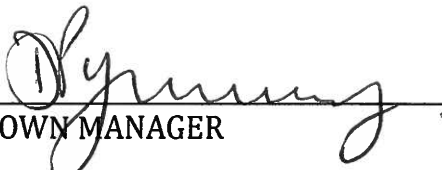
5.2 Bylaw 787 is hereby repealed.

READ A FIRST TIME this 2<sup>nd</sup> day of December, 2014.

READ A SECOND TIME this 2<sup>nd</sup> day of December, 2014.

READ A THIRD TIME AND FINALLY PASSED this 2<sup>nd</sup> day of December, 2014.

  
MAYOR

  
TOWN MANAGER



# Schedule A: Application for Municipal Property Tax Rebate

\_\_\_\_\_

Owners Name: \_\_\_\_\_

Owners Mailing Address: \_\_\_\_\_

Property Address: \_\_\_\_\_

Legal Description: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Date of Application: \_\_\_\_\_

Property Use:            Commercial/Industrial [ ]      Residential [ ]

**Status of Construction:**

Development Permit & Building Permit Number: \_\_\_\_\_

Construction Start Date: \_\_\_\_\_

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

Signature of Owner: \_\_\_\_\_

**Office Use only:**

The above application is [ ] or is not [ ] in conformance with the requirements of the Town of Redwater Municipal Property Tax Rebate this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Tax Roll Number: \_\_\_\_\_

Municipal Taxes: \_\_\_\_\_

Receipt Number: \_\_\_\_\_

Reason for non-conformance (if applicable): \_\_\_\_\_

\_\_\_\_\_

Municipal Property Tax Refunded: \_\_\_\_\_

Cheque Number: \_\_\_\_\_

Refund Date: \_\_\_\_\_