VILLAGE OF CLIVE
BY-LAW #572-25

NON-RESIDENTIAL PROPERTY TAX INCENTIVE BYLAW

A BYLAW OF THE VILLAGE OF CLIVE, in the Province of Alberta, to provide new and existing non-residential property tax incentives for new and existing industrial and commercial development undergoing new construction, business revitalization, redevelopment or expansion.

WHEREAS it is deemed expedient by Council to provide tax incentives to encourage assessment growth and promote industrial and commercial development and expansion,

AND WHEREAS the Municipal Government Act, RSA 2000, c. M-26, and amendments thereto, permits municipalities to offer multi-year tax incentives, reductions, or deferrals for non-residential properties and on machinery and equipment to encourage economic growth.

NOW THEREFORE, the Council of the Village of Clive in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the "Non-Residential Property Tax Incentive Bylaw".

2. PURPOSE The purpose of this Bylaw is to:

2.1 Encourage new construction and redevelopment of existing non-residential properties resulting in improvements and a financial gain in assessment within the Village of Clive.

2.2 Establish tax incentives in accordance with MGA s. 364.2 for assessed persons when there is new construction, revitalization, redevelopment or expansion of a new or an existing business that meets the criteria and requirements set out in this Bylaw.

2.3 Provide a process for application for tax incentive under this Bylaw.

2.4 Provide a process for review by Council of the refusal or cancellation of a tax incentive under this Bylaw.

3. DEFINITIONS in this Bylaw:

3.1 "Applicant" means the Assessed Person as defined under MGA s. 284(1) or authorized agent for the Assessed Person who applies for an incentive under this Bylaw.

3.2 "CAO" means Chief Administrative Officer as appointed by Council of the Village of Clive; or their designate.

3.3 "Commercial" shall mean a property zoned by the Village of Clive as Commercial through the Village of Clive Land Use Bylaw 514-16.

3.4 "Council" means the elected officials as a whole who comprise the municipal Council for the Village of Clive.

3.5 "Designated Industrial Property" has the same meaning as defined under MGA s. 284(1) (f.01).

3.6 "Home-based Business" shall mean a business, trade, craft occupation, storage activity, or other commercial operation on a residential zoned property on a scale greater than a home office. Home Based Businesses are generally located on a Residential Zoning through the Land Use Bylaw 514-16 and are not large enough to require a Land Use Bylaw zoning change to Commercial or Industrial.

3.7 "Industrial" shall mean any property zoned by the Village of Clive as Industrial through the Village of Clive Land Use Bylaw 514-16.

3.8 “Machinery and Equipment” means the type of property falling within the assessment class specified under MGA s. 297(1) (d).

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

3.10 “New construction” refers to site preparation for, and construction of, entirely new structures and/or significant extensions to existing structures whether or not the site was previously occupied.

3.11 “Project” means the construction, revitalization, redevelopment and/or expansion of a new and existing non-residential structure, facility and improvements that increases the assessment value for the purpose of property taxation.

3.12 “Revitalization, Redevelopment and/or expansion Improvements” shall mean improvements to any existing building or structure that is assessable for the purpose of property taxation.

3.13 “Tax Incentive Agreement” means a written agreement between the Village of Clive and the Assessed Person setting out the terms and conditions for an incentive under this Bylaw.

3.14 “Village” means the municipality of the Village of Clive.

4. ELIGIBILITY

4.1 The development shall conform to the Village of Clive Land Use Bylaw 514-16 and amendments thereto, and all other applicable provincial legislation.

4.2. New and existing non-residential development - means any new and existing commercial merchandising or industrial activity or undertaking. Home Based Businesses, Natural Resource Excavation, Linear business and Railway business are not eligible.

4.3 A valid Development Permit shall be required in order to quality for the Tax Incentive.

4.4 All eligible developments shall be of a permanent nature.

4.5 Any new and existing commercial or industrial property undergoing major new construction, revitalization, redevelopment, and/or expansions in support of new and/or expanded business operations~~,~~ for which a development permit and an Alberta Safety Codes building permit has been issued are eligible.

(a) Eligible Work:

1. New construction including site preparation for, and construction of, entirely new non-residential structures.

2. Interior and exterior structural & mechanical work necessary to repurpose an existing commercial or industrial property in support of expanded business operations where a Village of Clive Development Permit is required.

3. The installation of large, specialized equipment built in or hardwired into the building that is necessary to support expanded business operations where a Village of Clive Development Permit is required.

4. Expansion of the building envelope (additions) necessary to support expanded business operations where a Village of Clive Development Permit is required.

5. Any work necessary to bring the building up to the requirements of the National Building Code where a Village of Clive Development Permit is required.

(b) Ineligible Work:

1. Work, where no Village of Clive Development Permit is required (i.e. – minor renovations, redecorating or work that constitutes regular building maintenance).

2. Work, that in the opinion of the CAO, does not constitute a major repurposing of an existing commercial or industrial property in support of expanded business operations that results in no increased assessment for the Village of Clive.

4.6 Utilities and other fees owed to the Village of Clive by the Assessed Person that are associated with the property will be current and in good standing.

4.7 Property taxes associated with the property must be paid in full by the annual due date established by the Village of Clive.

4.8 Assessed Person must not be in bankruptcy or receivership.

4.9 Only the municipal portion of taxes is eligible for the tax incentive.

4.10 (1) Tax Incentives only apply to:

(a) Assessment Class – Non-Residential

(b) Property shall be zoned "Light Industrial District - I" through Village of Clive Land Use Bylaw 514-16.

(c) Property shall be zoned "Commercial – C" through Village of Clive Land Use Bylaw 514-16.

4.11 New construction or revitalisation, redevelopment or expansion to existing business properties and meets the minimum threshold of generating a minimum $25,000 increase to the assessment may be considered for tax incentive under this Bylaw and in accordance with Schedule A – Tax Incentive Schedule.

4.12 The tax incentive shall only apply to the increase in the assessment amount due to the project.

4.13 The 2026 taxation year will be the first tax year that a tax incentive may be granted under this Bylaw.

4.14 The tax incentive may be transferrable to new owners unless the new owner fails to meet all requirements under this Bylaw.

5. APPLICATION & PROCESS

5.1 Applicants will need to apply initially once for this tax incentive using Schedule B of this Bylaw.

5.2 Applicants are encouraged to apply as part of the development permit process, prior to commencement of construction or undertaking a project, or before completion of the improvements that result in an increased assessment.

5.3 The Village of Clive may require any additional information that, in the discretion of the Village, is necessary to consider eligibility of the application or to confirm ongoing compliance with the eligibility criteria of the incentive.

5.4 CAO will consider each application in accordance with this Bylaw and:

(a) Grant the incentive and enter into a Tax Incentive Agreement with the Applicant; or

(b) Reject the application and advise the Applicant with written reasons as to why, including means to appeal to Council.

5.6 For the purposes of this Bylaw, the project will be considered eligible for tax relief only once a written Tax Incentive Agreement is signed with the Village of Clive.

5.7 The tax incentive, as outlined in Schedule A, will be applied as a forgiveness of the municipal portion of property taxes starting January 1st of the first full calendar year following the substantial completion of the development, completion of the municipal assessment, and the execution of a Tax Incentive Agreement.

5.8 The tax incentive is applied to the property and not the owner. Therefore, if the property is sold, any remaining years of the approved tax incentive may transfer to the new property owner, subject to continued compliance with the terms of the Tax Incentive Agreement and this Bylaw.

5.9 Tax incentives will continue to be applied as a reduction to the municipal portion of the property tax bill, in accordance with Schedule A, until the full incentive period has concluded.

5.10 CAO shall be authorized to enter into a Tax Incentive Agreement with the Applicant if an incentive is granted.

5.11 When a condition of the Tax Incentive Agreement is breached or the property and Assessed person no longer qualifies for an incentive under this Bylaw the CAO will provide a written decision cancelling or modifying the incentive as appropriate.

6. TERM

6.1 Tax Incentives on new construction or revitalization, redevelopment or expansion improvements on new and existing facilities that increases assessment by at least $25,000 may be granted to a maximum term of five (5) years in accordance with Schedule A – Tax Incentive Schedule.

6.2 Tax Incentives for subsequent improvements on the same property may be considered as a new application and be granted a further maximum term of five (5) years in accordance with Schedule A – Tax Incentive Schedule as long as each subsequent application meets the eligibility criteria, including the $25,000 minimum assessment increase.

7. TAX INCENTIVE AGREEMENT shall be required for all granted incentives. The Tax Incentive Agreement will include the following:

7.1 Taxation years to which the incentive applies.

7.2 Incentive percentages that will apply over the term of the Tax Incentive Agreement.

7.3 Conditions which if breached will result in the cancellation of the Tax Incentive Agreement.

7.4 Any other information or conditions provided by the Village.

8. DISPUTE

8.1 Any dispute regarding the calculation of tax incentive, cancellation of tax incentive, or any entitlement under this Bylaw, shall be referred to Council for resolution.

8.2 An applicant may appeal to Council by submitting a written request for appeal to the CAO within thirty (30) days of the initial dispute.

8.3 Council, after considering an appeal, may:

(a) Uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an incentive or tax incentive agreement.

(b) Direct CAO to revise or amend a decision with respect to the matter.

8.4 The decision of Council shall be final and binding upon 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 Court of Queen's Bench not more than sixty (60) days after the date of decision.

8.5 In accordance with MGA s. 460(7), complaints about a decision under this Bylaw may not be heard by the Assessment Review Board.

9. FORCE & EFFECT

9.1 If a portion of this Bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the Bylaw remains valid and effective.

9.2 That this Bylaw shall take force and effect on ________________, 2025.

Read a first time this ___________day of ___________, 2025.

Read a second time this _________ day of ________________, 2025.

Read a third and finally passed this ________ day of ______________, 2025.

Mayor ____________________________________

Chief Administrative Officer ____________________________________

SCHEDULE A – Tax Incentive Schedule

All approved developments that result in a minimum assessment increase of **$25,000** will receive the following municipal tax exemption on the **increased assessed value**:

Year	**Percentage of Municipal Tax Exempted**
Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

SCHEDULE B- Tax Incentive Agreement

Village of Clive

Non-Residential Property Tax Incentive Program

(As per Bylaw #572-25)

Instructions

• Please complete all sections of this application form.
• Submit the completed application prior to the issuance of any building or development permits.
• Attach all required documentation.
• Submit to: admin@clive.ca or in person at the Village Office.

Office Use Only

Application Received: ________________ Application #: ________________

Reviewed by: _________________________ Date: __________________

Council Decision: ☐ Approved ☐ Denied Meeting Date: ____________

Section 1: Applicant Information

Applicant Name (as per tax roll): __________________________

Business Name (if applicable): ____________________________

Mailing Address: ____

Civic Address of Property: ________________________________

Legal Description: Plan:__________Block:______Lot: __________

Phone Number: ___________________

Email Address: ____________________

Section 2: Project Summary

Type of Development (check one or more): [ ] New Construction [ ] Expansion [ ] Renovation

[ ] Equipment Installation

Estimated Construction Start Date: ________________________

Estimated Completion Date: ___________________________

Estimated Value of Project ($): __________________________

Previous Assessment ($): ___________________ Assessment Date:_______________________

Current Assessment ($): ____________________ Assessment Date: ______________________

Project Description:

____

____

Business Plan Summary (What service/product will be offered?):

____

____

Number of Employees Expected to Be Hired (if any): _______

Section 3: Required Documentation Checklist

[ ] Proof of property ownership

[ ] Business plan including proposed opening timeline

[ ] Development and/or building permits

[ ] Any applicable provincial or federal approvals

Section 4: Declaration and Acknowledgment

I/We, the undersigned, hereby apply for the Village of Clive Non-Residential Property Tax Incentive Program and declare that the information provided is accurate. I/We understand the conditions set out in Bylaw #57-25 and acknowledge that tax incentives will only apply to the municipal portion of property taxes and require a signed agreement with the Village.

I/We understand that failure to meet the conditions outlined in the Incentive Agreement may result in cancellation of the incentive. I/We agree to notify the Village of any changes to the project scope or ownership.

Applicant Signature: _____________________________ Date: _______________
Applicant Name (printed): ________________________
Additional Owner Signature (if applicable): ___________________________
Name (Printed): ___________________________

Section 5: Incentive Agreement (To Be Completed by the Village)

This Incentive Agreement is entered into this ___ day of __________, 202_ between the Village of Clive ("the Village") and the above-named Applicant ("the Applicant").

WHEREAS:
- The Applicant has applied for a municipal property tax incentive under the Village of Clive's Non-Residential Property Tax Incentive Bylaw;
- The CAO has approved the application on the basis that it meets all eligibility criteria.

NOW THEREFORE, the Village and the Applicant agree as follows:

1. Property Information:
   Address: ____
   Legal Description: Plan _______ Block _______ Lot _______

2. Tax Exemption Schedule (municipal taxes only):

   Year 1 100%: _____________________
   Year 2 80%: ______________________
   Year 3 60%: ______________________
   Year 4 40%: ______________________
   Year 5 20%: ______________________

3. Conditions:
- The Applicant shall obtain all required development/building permits and approvals;
- The project must be substantially completed within 24 months;
- Taxes, utilities, and other fees must remain in good standing;
- The incentive applies only to the **increase in assessed value** resulting from the development.

4. Cancellation:
- The Village may cancel this agreement with written notice if conditions are breached.

IN WITNESS WHEREOF, the parties have executed this agreement on the date first written above.

Applicant Signature: ______________________________ Date: _______________
Chief Administrative Officer: ______________________ Date: _______________

I/We confirm this project is not excluded under Section 4 of the Bylaw (e.g., cosmetic-only work, home-based businesses, mobile or temporary structures, parking lots, or storage-only facilities).

I/We understand that the incentive may be revoked if the property is sold, transferred, or if the terms of the agreement or bylaw are breached