

Bylaw 4851



A BYLAW OF THE CITY OF MEDICINE HAT to provide for partial exemptions from taxation under Part 10, Division 2 of the MGA, pursuant to section 364.2 of the MGA.

WHEREAS municipal purposes include providing services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the municipality, fostering the well-being of the environment and development and maintaining safe and viable communities;

WHEREAS Council considers it desirable to encourage the development or revitalization of multiple unit residential properties for the general benefit of the City and promote investment in the municipality; and

WHEREAS Council deems it appropriate to provide for partial exemptions from taxation, under Part 10, Division 2 of the MGA, pursuant to Section 364.2 of the MGA, for the purpose of encouraging development or redevelopment of multiple unit residential properties, either infill or greenfield, for the general benefit of the municipality;

NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

1. Bylaw Title

1.1. This Bylaw may be referred to as the “Residential Tax Exemption Bylaw”.

2. Interpretation

2.1. The purpose of the Tax Exemption is to encourage the development or redevelopment of Eligible Development for the general benefit of the municipality.

2.2. In this Bylaw,

- (a) “**Applicant**” means a Person who applies for an Exemption pursuant to Section 4.1 of this Bylaw;
- (b) “**Application**” means an Application for a Residential Tax Exemption made pursuant to this Bylaw;
- (b.1) “**Backyard Suite**” means a “Backyard Suite” as defined in the Land Use Bylaw;
- (c) “**Building Permit Services Report**” is the final approval document granting occupancy for a residential development and is provided by the City’s Planning & Development Services department;
- (d) “**CAO**” means the City’s Chief Administrative Officer, operating under the title of “City Manager”, and includes any Person to whom the CAO has delegated any power, duty or responsibility assigned to the CAO under this Bylaw, and includes any Person appointed as acting City Manager or interim City Manager;
- (e) Depending on the Exemption Year, “**Change in Municipal Taxes**” means the difference between the Tax levied with respect to a Property immediately prior to

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commencement of construction of the approved Eligible Development on the Property and the Tax levied with respect to that Property after completion of the approved Multiple Residential Development.

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For clarity, when determining the “Change in Municipal Taxes” in any Exemption Year, the Tax levied with respect to a Property immediately prior to commencement of construction of the approved Multiple Residential Development on the Property will be used as the baseline as the Tax Exemption is intended to apply to the incremental increase in Tax levied with respect to the Property as a result of the construction and eventual completion of the approved Eligible Development on the Property;

- (f) **“City”** means the municipal corporation of the City of Medicine Hat, and where the context so requires, means the land included in the boundaries of the City;
- (g) **“Criteria”** means the eligibility criteria for a Tax Exemption set out in Article 3 of this Bylaw;
- (h) **“Conditions”** means the conditions of approval of a Tax Exemption set out in Article 7 of this Bylaw;
- (i) **“Development Authority”** has the meaning given to in the Land Use Bylaw;
- (j) **“Development Permit”** has the meaning given to it in the Land Use Bylaw;
- (j.1) **“Eligible Development”** means a Multiple Unit Residential Development, a Backyard Suite, or a Secondary Suite;
- (k) **“Exemption Years”** means the Taxation year or years for which a Property may qualify for a Tax Exemption as set out in Schedule “A” or Schedule “A-1”, as the case may be;
- (l) **“Land Use Bylaw”** means the City of Medicine Hat Land Use Bylaw;
- (m) **“MGA”** means the *Municipal Government Act*, RSA 2000, Chapter M-26;
- (n) **“Multiple Unit Residential Development”** includes:

- (i) a Multiple Unit Residential Development under the Land Use Bylaw;
- (ii) Apartments;
- (iii) Attached Housing;
- (iv) Duplex housing;
- (v) multiplex housing;
- (vi) residential components of commercial developments;
- (vii) row housing;
- (viii) semi-detached housing;
- (ix) stacked townhouses;
- (x) townhouses;
- (xi) triplex housing;

and specifically excludes Backyard Suites, Secondary Suites, and Single Detached Houses;

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- (o) **"Owner"** means the Person who is registered under the *Land Titles Act*, RSA 2000, c L-4, as the owner of the fee simple estate in the Property, or the occupant of the Property acting pursuant to written authorization from the owner of the fee simple estate of the Property;
- (p) **"Person"** includes a body corporate, society, company, firm, partnership as defined in the *Partnership Act*, RSA 2000, c. P-3 and other legal entities;
- (q) **"Property"** means a parcel of land and includes any buildings on the land;
- (q.1) **"Secondary Suite"** means a "Secondary Suite" as defined in the Land Use Bylaw;
- (r) **"Taxation"** or **"Tax"** means taxation under Part 10, Division 2 of the MGA, but does not include any provincial education taxes or requisitions;
- (s) **"Tax Exemption"** means a Property's temporary partial exemption from a positive Change in Municipal Taxes levied with respect to the Property as a result of the construction and eventual completion of an approved Eligible Development on that Property, to the extent and in the Taxation years determined in accordance with Schedule **"A"** or Schedule **"A-1"**, as the case may be; and
- (t) **"Tax Exemption Agreement"** has the meaning set out in Section 6.1 of this Bylaw.

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- 2.3. Nothing in this Bylaw relieves a Person from complying with any applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license.
- 2.4. For the purposes of this Bylaw, any housing type set out in the definition of "Multiple Unit Residential Development" that is defined in the Land Use Bylaw means such housing type as defined in the Land Use Bylaw.
- 2.5. Where this Bylaw refers to any applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license, it includes such applicable legislation, regulation, code, other bylaw, permit, order, directive, approval or license as amended or replaced from time to time. Where this Bylaw refers to an agency, it includes reference to any agency that may be substituted therefor.
- 2.6. The words "includes" and "including", where used in this Bylaw, are not intended to be exhaustive and in all cases mean "includes without limitation" and "including without limitation", respectively. Words expressed in the plural include the singular and words expressed in the singular include the plural.
- 2.7. The words "will", "shall", and "must", where used in this Bylaw, are to be read and interpreted as mandatory, and the word "may", where used in this Bylaw, is to be read and interpreted as permissive.
- 2.8. All references to the CAO's discretion in this Bylaw shall mean the CAO's sole and unfettered discretion. The exercise of the CAO's discretion shall not be subject to appeal or review unless expressly provided for herein.
- 2.9. Every provision of this Bylaw is independent of all other provisions, and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw will remain valid and enforceable.

2.10. In the event of any conflict or inconsistency between this Bylaw and any City policy or procedure, this Bylaw governs to the extent of the conflict or inconsistency.

3. Criteria

3.1. The qualifying period for a Tax Exemption under this Bylaw will be from January 1, 2025 to and including December 31, 2027.

3.2. To be eligible for a Tax Exemption:

(a) the Property applied for must be the subject of a Development Permit that is in force and effect at the time of the Application and that:

(i) authorizes the construction of a Eligible Development on the Property; and

(ii) remains in force and effect until the Development Permit holder has completed construction of the Eligible Development in accordance with the Development Permit;

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(b) new construction of a Eligible Development can be on vacant infill and greenfield sites and, subject to subsection (c), including redevelopment of existing properties;

(c) if the Property is a redevelopment, the redevelopment consists of the demolition of an existing building and replacement with a new Eligible Development;

(d) in the opinion of the CAO:

(i) the Eligible Development authorized by the Development Permit must be consistent with all applicable statutory and non-statutory plans of the City, and must support the purpose and intent of this Bylaw;

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(ii) the Eligible Development must be of a permanent nature.

(e) the Applicant must submit an Application to the CAO through the City's Economic Development Department that meets all the requirements of this Bylaw;

(f) if the Property has already been approved for funding through other City incentive or tax exemption programs, it will not be eligible for the Tax Exemption;

(g) upon request of the CAO, the Applicant must provide, to the satisfaction of the CAO, at the CAO's discretion, any documentation, information, access or consents, as the CAO may deem necessary or appropriate, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions; and

(h) any other Criteria deemed necessary by the CAO, in the CAO's discretion, to satisfy the purposes and intent of this Bylaw.

3.3. If a Property that has been approved for a Tax Exemption under this Bylaw has a mix of residential and commercial components, the approved Tax Exemption will be based on and apply only to a Change in Municipal Taxes associated with the residential component of the Property.

- 3.4. Despite Section 3.3 of this Bylaw, at the sole discretion of the CAO, Applications pertaining to the redevelopment or repurposing of existing non-residential buildings on a Property may be considered on a case-by-case basis.

4. Applications

- 4.1. An Owner of a Property that meets the Criteria may apply to the CAO through the City's Economic Development Department for a Tax Exemption in relation to that Property (an "**Application**").

- 4.2. An Application made under this Bylaw must:

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- (a) be received by the City upon receipt of a Building Permit Services Report for the Eligible Development and no later than December 31, 2027;
- (b) be in writing, in a form and content satisfactory to the CAO, fully completed and duly executed by the Applicant; and
- (c) be accompanied by the applicable Application fee, if any, pursuant to Section 10 of this Bylaw.

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Applications for a Tax Exemption for a previous Eligible Development on a Property will not be accepted.

- 4.3. Applications will be accepted from June 3, 2025 to and including December 31, 2027; Applications received before or after this period will not be accepted.

5. Determination of CAO

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- 5.1. If, after reviewing an Application, the CAO determines, in the CAO's discretion, that all the Criteria are met for the Tax Exemption applied for, the CAO may approve a Tax Exemption for the Property as the CAO deems appropriate in their discretion, in accordance with Schedule "A" or Schedule "A-1", as the case may be.

- 5.2. The CAO, in exercising the CAO's discretion in Section 5.1 of this Bylaw, may consider any factors the CAO considers reasonable, but must at least consider:

- (a) any outstanding Tax arrears associated with the Property, or any overdue accounts the Applicant may have with the City;
- (b) any development or safety codes compliance issues associated with the Property or any other Property owned by the Applicant;
- (c) any outstanding litigation involving the Applicant;
- (d) whether the Applicant, or an entity related to the Applicant, is subject to, or at risk of being subject to, bankruptcy or receivership;
- (e) whether any properties owned by the Applicant, or an entity related to the Owner, are, or are at risk of being, the subject of foreclosure proceedings;

- (f) if the Applicant has received any form of grant or financial assistance from the City or another level of government, any dispute or issue with respect to the Applicant's compliance with the terms and conditions of such grant or financial assistance; and
- (g) whether the Applicant is likely to be able to satisfy the Conditions.

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- .3. The extent and Taxation years of a Tax Exemption will be determined by the CAO in the CAO's discretion in accordance with Schedule "A" or Schedule "A-1", as the case may be.
- 5.4. Approved Tax Exemptions will be applied directly to the Municipal Tax Portion of the annual municipal tax roll for a Property for the corresponding Exemption Years and will not be paid out in funds nor applied to any other portion of the annual municipal tax roll for the Property.
- 5.5. The Applicant bears the onus of proving, to the satisfaction of the CAO, in the CAO's discretion:
 - (a) that the Criteria, and all other requirements of this Bylaw, have been satisfied; and
 - (b) ongoing compliance with the Criteria and Conditions.
- 5.6. The CAO may, at any time, require the Applicant to provide any documentation, information, access, or consents, as the CAO may deem necessary in the CAO's discretion, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions.
- 5.7. The CAO may, at the CAO's discretion, reject any Application that does not include all documentation, information, access, and consents required by this Bylaw, and the completed Application form.
- 5.8. If the CAO refuses to approve a Tax Exemption for a Property, the CAO must send the Applicant a written notice of the refusal, stating the reasons for the refusal and the date by which a request for review by Council must be made, which date must be within sixty (60) days of the date noted on the written notice of refusal.

6. Tax Exemption Agreement

- 6.1. If the CAO approves a Tax Exemption pursuant to this Bylaw, the Tax Exemption will only take effect if the City and the Applicant have entered into a written agreement with respect to the Tax Exemption on terms and conditions satisfactory to the CAO, which may include any terms and conditions deemed reasonable by the CAO, including an acknowledgement of the City's contribution to the Eligible Development, and/or a charge on the Property or other Property owned by the Applicant, but must include at least the applicable Criteria and Conditions ("**Tax Exemption Agreement**").
- 6.2. Without limiting Section 6.1 of this Bylaw, the Tax Exemption Agreement must set out:
 - (a) the Tax Exemption being approved and the extent of the Tax Exemption;
 - (b) the Exemption Years to which the Tax Exemption may apply, provided, however, that in no event shall the term of a Tax Exemption exceed the corresponding number of Exemption Years set out in Schedule "A" or Schedule "A-1", as the case may be;

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- (c) the Conditions;
 - (d) the Criteria; and
 - (e) any additional information deemed necessary or appropriate by the CAO, in the CAO's discretion.
- 6.3. The CAO is hereby authorized to approve and execute Tax Exemption Agreements on behalf of the City.
- 6.4. Provided the Applicant and the City have entered into a Tax Exemption Agreement, and subject to the legislated timelines for assessments and levying Taxes, the term of a Tax Exemption shall commence in the Tax year following the issuance of a Building Permit Services Report for the completed approved Eligible Development, unless otherwise stated in the Tax Exemption Agreement or otherwise expressly authorized in writing by the CAO, at the CAO's discretion.

7. Conditions

- 7.1. In addition to any Conditions the CAO deems reasonable, at the CAO's discretion, and without limitation to any other provision of this Bylaw, the following Conditions (the "**Conditions**") shall be imposed in respect of every approved Tax Exemption:
- (a) the Applicant can only apply for a maximum of two (2) Properties under this Bylaw;
 - (b) the Applicant must enter into and comply with a Tax Exemption Agreement;
 - (c) the Applicant must, at all times, comply with the applicable Criteria and the Conditions;
 - (d) the Applicant must, at all times, comply with all applicable legislation, regulations, and bylaws, and obtain and comply with all necessary permits, licenses and approvals with respect to a Property, including but not limited to development and building permits;
 - (e) without limitation to any other provision of this Bylaw, the City may from time to time conduct such inspections and, upon request of the CAO, the Applicant must provide any documentation, information, access, or consents, as the CAO may deem necessary or appropriate, to verify any information contained in the Application or to confirm ongoing compliance with the Criteria and Conditions to the satisfaction of the CAO, in the CAO's discretion;
 - (f) the Development Permit that authorizes the Eligible Development on the Property must remain in force and effect until the Development Permit holder has completed construction of the Eligible Development in accordance with the Development Permit;
 - (g) a Building Permit Services Report for the completed approved Eligible Development on the Property showing a final status of "Approved" must be issued between January 1, 2025 and December 31, 2027;
 - (h) the Applicant must not have any outstanding Tax arrears or overdue accounts with the City;

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- (i) if the CAO determines, in the CAO's discretion, that a Condition has been breached, the CAO must cancel the Tax Exemption for the Exemption Years to which that Condition applies;
 - (j) if the CAO determines, in the CAO's discretion, that the Property did not meet or has ceased to meet any of the Criteria, the CAO must cancel the Tax Exemption for the Exemption Years in which the Criteria were not met; and
 - (k) the CAO must send the Applicant a written notice of any cancellation pursuant to the Tax Exemption Agreement stating the reasons for the cancellation and the date by which a written request for review by Council must be received by the CAO, which date must be within sixty (60) days after the date noted on the written notice of refusal.
- 7.2. The Tax Exemption is deemed cancelled, effective immediately, and the Owner will be liable to pay the City the amount of any Tax Exemption applied to the Property while the Owner owned the Property prior to the date of cancellation, if:
- (a) the Owner goes bankrupt or enters into receivership;
 - (b) foreclosure proceedings are commenced with respect to the Property;
 - (c) the Application, or any supporting information or documentation provided by the Applicant in connection therewith, was fraudulent or contained inaccurate information or misrepresentations; or
 - (d) the Applicant fails to provide the CAO with any documentation, information, access, or consents, required to be provided pursuant to this Bylaw or the Tax Exemption Agreement, to the satisfaction of the CAO, at the CAO's discretion.
- 7.3. A change in ownership of the Property will not affect a Tax Exemption provided:
- (a) the Property remains in compliance with the requirements of this Bylaw and any applicable Criteria and Conditions with respect to the Tax Exemption;
 - (b) the new Owner enters into, as soon as reasonably practicable, and complies with, a written agreement with the City to assume the Applicant's obligations under the Tax Exemption Agreement on terms and conditions satisfactory to the CAO, and the CAO is hereby authorized to approve and execute such agreements on behalf of the City; and
 - (c) the Property and the new Owner do not fall within any of the grounds for cancellation under this Bylaw.
- 7.4 A new Owner of a subdivision to the residential unit and/ or the creation of the condominium to the Property during the construction or after the completion of the Building Permit Services Report qualifies for the Tax Exemption, provided that the new Owner is in compliance with the Criteria and Conditions with respect to the Tax Exemption.

- 7.5 If a Property is subdivided and/or transferred to a condominium during construction or after the approved Building Permit Services Report for the Property has been issued, the appropriate City departments reserve the right to determine the Tax Exemption difference.

8. Review by Council

- 8.1. An Applicant may request a review by Council of the following decisions of the CAO:
- (a) the refusal of an Application for a Tax Exemption; or
 - (b) the cancellation of a Tax Exemption for one or more Exemption Years.
- 8.2. A written request for a review by Council pursuant to Section 8.1 of this Bylaw must be received by the CAO within sixty (60) days after the date of the written notice to the Applicant of the CAO's decision.
- 8.3. Council will conduct reviews at a regularly scheduled or special council meeting, as determined by Council. Council is not required to hear from the Applicant, or any Person representing them, at the meeting.
- 8.4. Council may confirm, reverse or vary the CAO's decision to refuse an Application for a Tax Exemption or to cancel a Tax Exemption for the Property that is the subject of Council's review.
- 8.5. Council's decision on a review under this Bylaw is final and not subject to further appeal.
- 8.6. The CAO's decisions set out in Section 8.1 of this Bylaw are the sole grounds for requesting a review by Council pursuant to this Bylaw. Any other decision or exercise of discretion by the CAO in connection with a Tax Exemption, including the extent of a Tax Exemption or the Exemption Years to which a Tax Exemption applies is final and not subject to review by Council under this Bylaw.

9. Tax Exemption Prohibited

- 9.1. Notwithstanding anything else in this Bylaw:
- (a) a Tax Exemption will not be provided for any Tax year, including the Exemption Years, that is earlier than the Tax year in which the Applicant and the City have entered into a Tax Agreement;
 - (b) if any Property is not eligible for, or is prohibited from, receiving a Tax Exemption under any federal or provincial law or regulation or any requirement of any lawful permit, approval, order or license, such Tax Exemption will not be provided in respect of that Property, or, if already provided, will cease to be provided in respect of that Property;
 - (c) if a Tax Exemption was approved and received in respect of a Property pursuant to another incentive or tax exemption program within the City, that Property shall not be eligible for any Tax Exemption pursuant to this Bylaw.

10. Fees

10.1. The CAO may from time to time establish and charge fees in relation to the administration of Applications.

11. Delegation

11.1. The CAO may establish, from time to time, the Application form for a Tax Exemption under this Bylaw, as well as guidelines, rules, procedures, and other forms regarding the Application process for, and the administration, approval, implementation, and monitoring of, Tax Exemptions under this Bylaw.

12. Coming into Force

12.1. This Bylaw shall come into force on the day that it is passed.

READ A FIRST TIME in open Council on June 2, 2025.

READ A SECOND TIME in open Council on June 16, 2025.

READ A THIRD TIME in open Council on June 16, 2025.

SIGNED AND PASSED on June 17, 2025.

Schedule “A” – Municipal Tax Exemption Structure for Multiple Unit Residential Developments

Tier 1: New construction of 50 or more units on an infill Property

Year	Tax Exemption	Applied To	Applied When
1	100%	Municipal Tax Portion	Subject to the legislated Property assessment timelines, tax levies, CAO’s approval of the Tax Exemption Agreement and the completed Building Permit Services Report showing a final status of “Approved”.
2	100%	Municipal Tax Portion	Tax assessment of the year following year 1
3	100%	Municipal Tax Portion	Tax assessment of the year following year 2
4	80%	Municipal Tax Portion	Tax assessment of the year following year 3
5	60%	Municipal Tax Portion	Tax assessment of the year following year 4
6	40%	Municipal Tax Portion	Tax assessment of the year following year 5
7	20%	Municipal Tax Portion	Tax assessment of the year following year 6

Tier 2: New construction of 5 - 49 units on an infill Property

Year	Tax Exemption	Applied To	Applied When
1	100%	Municipal Tax Portion	Subject to the legislated Property assessment timelines, tax levies, CAO’s approval of the Tax Exemption Agreement and the completed Building Permit Services Report showing a final status of “Approved”.
2	100%	Municipal Tax Portion	Tax assessment of the year following year 1
3	80%	Municipal Tax Portion	Tax assessment of the year following year 2
4	60%	Municipal Tax Portion	Tax assessment of the year following year 3
5	40%	Municipal Tax Portion	Tax assessment of the year following year 4
6	20%	Municipal Tax Portion	Tax assessment of the year following year 5

Tier 3: New construction of 2 - 4 units on an infill Property

Year	Tax Exemption	Applied To	Applied When
1	100%	Municipal Tax Portion	Subject to the legislated Property assessment timelines, tax levies, CAO's approval of the Tax Exemption Agreement and the completed Building Permit Services Report showing a final status of "Approved".
2	80%	Municipal Tax Portion	Tax assessment of the year following year 1
3	60%	Municipal Tax Portion	Tax assessment of the year following year 2
4	40%	Municipal Tax Portion	Tax assessment of the year following year 3
5	20%	Municipal Tax Portion	Tax assessment of the year following year 4

Tier 4: New construction of 5 or more units on a greenfield Property (eg. New lots)

Year	Tax Exemption	Applied To	Applied When
1	100%	Municipal Tax Portion	Subject to the legislated Property assessment timelines, tax levies, CAO's approval of the Tax Exemption Agreement and the completed Building Permit Services Report showing a final status of "Approved".
2	80%	Municipal Tax Portion	Tax assessment of the year following year 1
3	60%	Municipal Tax Portion	Tax assessment of the year following year 2
4	40%	Municipal Tax Portion	Tax assessment of the year following year 3
5	20%	Municipal Tax Portion	Tax assessment of the year following year 4

Tier 5: New construction of 2 - 4 units on a greenfield Property (eg. New lots)

Year	Tax Exemption	Applied To	Applied When
1	100%	Municipal Tax Portion	Subject to the legislated Property assessment timelines, tax levies, CAO's approval of the Tax Exemption Agreement and the completed Building Permit Services Report showing a final status of "Approved".
2	50%	Municipal Tax Portion	Tax assessment of the year following year 1
3	25%	Municipal Tax Portion	Tax assessment of the year following year 2

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APPENDIX 1

“SCHEDULE “A-1”

Municipal Tax Exemption Structure for Backyard Suites and Secondary Suites

Year	Tax Exemption	Applied To	Applied When
1	100%	Municipal Tax Portion	Subject to the legislated Property assessment timelines, tax levies, CAO’s approval of the Tax Exemption Agreement and the completed Building Permit Services Report showing a final status of “Approved”.
2	100%	Municipal Tax Portion	Tax assessment of the year following year 1
3	100%	Municipal Tax Portion	Tax assessment of the year following year 2
4	100%	Municipal Tax Portion	Tax assessment of the year following year 3
5	100%	Municipal Tax Portion	Tax assessment of the year following year 4