

**BYLAW NO. 1151  
OF STARLAND COUNTY  
IN THE PROVINCE OF ALBERTA, CANADA**

BYLAW NO. 1151. A BYLAW OF  
STARLAND COUNTY, IN THE PROVINCE  
OF ALBERTA, FOR THE PURPOSE OF  
ESTABLISHING TAX INCENTIVES FOR  
RENEWABLE ENERGY DEVELOPMENT.

**WHEREAS** Starland County considers it desirable to encourage development of non-residential properties for the general benefit of the County;

**WHEREAS** pursuant to Section 364.2 of the *Municipal Government Act*, RSA 2000, c M-26, Council may pass a tax incentives bylaw to encourage development and revitalization of non-residential properties for the general benefit of the County;

**WHEREAS** Starland County is responsible for carrying out measures that will foster the well-being of the environment pursuant to Section 3(a.1) of the *Municipal Government Act*,

**AND WHEREAS** the Council of Starland County has determined that establishing a tax incentive to promote Commercial Renewable Energy developments within the County supports the general benefit of Starland County;

**NOW THEREFORE**, the Council of Starland County, in the Province of Alberta, duly assembled, enacts as follows:

**1 Short Title**

1.1 This Bylaw may be cited as the "Tax Incentives Bylaw".

**2 Definitions**

2.1 In this Bylaw, unless the context otherwise requires:

- a) "Act" means the *Municipal Government Act*, RSA 2000, c. M-26, as amended from time to time;
- b) "Administration" means the administrative and operational arm of the County comprised of the various departments and business units and including all employees who operate under the leadership and supervision of the CAO;
- c) "Applicant" means a person who applies for an Exemption or Deferral;
- d) "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;
- e) "Chief Administrative Officer" or "CAO" means the chief administrative officer as appointed by Council including the CAO's delegate;
- f) "Commercial Renewable Energy" means the processes, installations, and any other structures or systems required to convert the power from geothermal, wind or solar facilities into heat, electrical or mechanical energy that is a large scale, commercial undertaking regulated by the Alberta Utilities Commission, for both the generation and distribution components.
- g) "Complete Application" means an application submitted pursuant to this Tax Incentives Bylaw that includes the Application Fee and the application requirements for non-residential and Machinery and Equipment tax incentives and the application form for Non-residential and Machinery and Equipment tax incentives as set out in Appendices "A" and "B", respectively, attached hereto;
- h) "Council" means all the councillors of the County including the chief elected official for the County;

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- i) "County" means Starland County in the Province of Alberta;
- j) "Deferral" means a deferral or deferrals of the collection of tax for non-residential property as provided for in Part 10, Division 2 of the Act;
- k) "Exemption" means a full or partial exemption from taxation for non-residential property as provided for in Part 10, Division 2 of the Act;
- l) "Machinery and Equipment" means any machinery and equipment as defined in the Act;
- m) "Non-residential Property" means non-residential as defined in the Act in respect of property;
- n) "Qualifying Property" or "Qualifying Properties" means Non-residential property and any associated Machinery and Equipment; and
- o) "Tax Incentive Agreement" means a written agreement setting out the terms and conditions for a full or partial Exemption from taxation for the Qualifying Property or a Deferral of collection of tax for the Qualifying Property.

### **3 Purpose**

- 3.1 The purpose of this Bylaw is to allow tax incentives in accordance with the Act, for:
  - 3.1.1 full or partial Exemptions from taxation under Part 10, Division 2 of the Act for Qualifying Properties, or
  - 3.1.2 Deferrals of the collection of tax under Part 10, Division 2 of the Act on Qualifying Properties, in respect to new or expanded development of Non-residential Property or Machinery and Equipment to be constructed within the County.

### **4 Criteria for an Exemption or Deferral**

- 4.1 In order to apply for an Exemption or Deferral, an Applicant must meet the following criteria:
  - 4.1.1 the Applicant must be the assessed person for the Qualifying Property that is the subject of the application;
  - 4.1.2 the Applicant must have no outstanding monies owing to the County.
- 4.2 In addition to section 4.1, the Qualifying Property must be:
  - 4.2.1 located within the geographical boundaries of the County; and
  - 4.2.2 developed for a Commercial Renewable Energy purpose.

### **5 Application for an Exemption or Deferral**

- 5.1 Applicants must submit a Complete Application to the CAO.
- 5.2 The Application Fee is one thousand five hundred (\$1,500.00) DOLLARS.
- 5.3 Complete applications must be received by May 1<sup>st</sup> of the year prior to the year in which the requested Deferral or Exemption is to commence.
- 5.4 Complete applications must be received prior to commencement of construction of the proposed project in respect to which the proposed Exemption or Deferral is being sought.
- 5.5 Notwithstanding the Complete Application requirements set out in this Bylaw, the CAO may require any additional information that, in the discretion of the CAO, is necessary to complete the application.

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- 5.6 The CAO will advise Applicants in writing if their application is accepted for consideration. Applications accepted for consideration shall become the property of the County and may not be returned.
- 5.7 The CAO has the discretion to reject applications that are incomplete or illegible.
- 5.8 Applicants whose applications are returned as incomplete or illegible may resubmit an application provided the application is resubmitted by the deadline provided in section 5.2 this Bylaw.
- 5.9 The CAO will advise Applicants in writing with reasons if their application is rejected.

**6 Consideration of Applications**

- 6.1 Administration shall review Complete Applications to determine if they meet the criteria and requirements for a full or partial Exemption or Deferral and provide a written report with recommendations to Council.
- 6.2 Council shall review the Complete Application and Administration's report and may:
  - 6.2.1 pass a resolution directing Administration to enter into a Tax Incentive Agreement; or
  - 6.2.2 pass a resolution refusing the Complete Application.
- 6.3 A resolution directing Administration to enter into a Tax Incentive Agreement must include:
  - 6.3.1 the future taxation years to which the Exemption or Deferral applies;
  - 6.3.2 in the case of an Exemption, the details and extent of the Exemption; and
  - 6.3.3 in the case of a Deferral, the details and extent of the Deferral.
- 6.4 An Exemption or Deferral must not exceed fifteen (15) consecutive tax years.
- 6.5 An Applicant may make subsequent applications for an Exemption or Deferral and Council may grant subsequent Exemptions or Deferrals for an additional fifteen (15) consecutive tax years or less in respect of the same Qualifying Property.
- 6.6 A resolution passed under section 6.2.2 refusing an application must include the reason(s) for refusal.
- 6.7 Administration shall provide written notice of a refusal to an Applicant which must include the resolution passed under section 6.2.2.

**7 Tax Incentive Agreement**

- 7.1 Where Council has passed a resolution approving an Exemption or Deferral, Administration shall draft a Tax Incentive Agreement in accordance with the resolution of Council.
- 7.2 A Tax Incentive Agreement must outline:
  - 7.2.1 the taxation years to which the Exemption or Deferral applies, which must not include any taxation year earlier than the taxation year in which the Exemption or Deferral is granted;
  - 7.2.2 if an Exemption is granted, the extent of the Exemption for each taxation year to which the Exemption applies;
  - 7.2.3 if a Deferral is granted, the extent of the Deferral for each taxation year to which the Deferral is granted and a schedule for when and at what rate the Deferral will be paid;

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- 7.2.4 any criteria in Section 4 which formed the basis of granting the Exemption or Deferral and the taxation year or years to which the criteria applies all of which are deemed to be a condition or conditions of the Tax Incentive Agreement the breach of which will result in the cancellation of the Exemption or Deferral for the taxation year or years to which the criteria applies;
- 7.2.5 In the event of a cancellation pursuant to section 7.2.4 of this Bylaw, any monies owed to the County shall be immediately paid by the Applicant; and
- 7.2.6 any other conditions Administration deems necessary and the taxation year(s) to which the condition applies.
- 7.3 Tax Incentive Agreements shall be executed by the chief elected officer or their delegate and the CAO.

**8 Cancellation of Tax Incentive Agreements**

- 8.1 If at any time after an Exemption or Deferral is granted, Administration determines that the Applicant or their application:
  - 8.1.1 did not meet or ceased to meet any of the applicable criteria in Section 4 which formed the basis of granting the Exemption or Deferral; or
  - 8.1.2 that there was a breach of any condition of the Tax Incentive Agreement, Administration shall make a recommendation to Council and Council may, by resolution, cancel the Exemption or Deferral for the taxation year or years in which the criterion was not met or to which the condition applies.
- 8.2 A resolution passed by Council pursuant to section 8.1 must include reasons and identify the taxation year or years to which the cancellation applies.
- 8.3 Administration shall provide written notice of a cancellation to an Applicant which must include the resolution passed under section 8.2.

**9 Review**

- 9.1 Where an Application has been rejected by Administration on the basis that it is incomplete, Applicants may apply to Council within 14 days of receiving notice of the refusal to review the decision to reject the Application.
- 9.2 Applicants may apply to Council within 14 days of receiving a Tax Incentive Agreement to review the Tax Incentive Agreement on the limited issues of whether the Tax Incentive Agreement follows the direction of Council. Council may revise the Tax Incentive Agreement or provide direction to Administration to revise the Tax Incentive Agreement in accordance with Council's initial resolution.
- 9.3 Applicants may apply to Council within 14 days of receiving a notice of cancellation to review the cancellation and Council may uphold or revoke the cancellation.
- 9.4 Applications for judicial review of a decision pursuant to this Bylaw must be filed with the Court of Queen's Bench and served not more than sixty (60) days after the date of decision.

**10 Severability**

- 10.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of this Bylaw is deemed valid.

**11 Effective Date**

- 11.1 This Bylaw shall come into force and take effect upon receiving third reading.

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First Reading on motion of Councillor Watts, this 11<sup>th</sup> day of March, A.D., 2020.

Second Reading on motion of Councillor Marshall, this 11<sup>th</sup>, day of March, A.D., 2020.

Third and final reading on motion by Councillor Watts, this 11<sup>th</sup> day of March, A.D., 2020.

**Done and finally passed in Council, duly assembled, this 11<sup>th</sup> day of March, A.D., 2020.**

  
Reeve: Steven Wannstrom

  
Chief Administrative Officer:  
Shirley Bremer

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Appendix "A"

**Application Requirements for Non-Residential and Machinery and  
Equipment Tax Incentives**

*Pursuant to the Tax Incentives Bylaw No. 1151*

1. All applications for an Exemption or Deferral under to the Tax Incentives Bylaw must include all of the following information:
  - a) a signed and dated application form;
  - b) the Application Fee;
  - c) an agent authorization form or directors' resolution;
  - d) if the assessed person is a corporation, a corporate registry record of the Applicant dated within 60 days of the date of the application;
  - e) a land titles certificate of the assessed property dated within 60 days of the date of the application;
  - f) a description of the business conducted or to be conducted on the Non-residential property;
  - g) a description of the Exemption or Deferral being requested; and
  - h) an explanation of how the application meets the criteria for an Exemption or Deferral.
2. Applicants may provide any other material, including additional print, visual or audio-visual material, which the Applicant believes will support their application.

**NOTE: Applications and all material provided will be included in reports to Council and the Council agenda packages that are available to the public.**

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Appendix "B"

**Application Form for Non-Residential and Machinery and Equipment  
Tax Incentives**

*Pursuant to the Tax Incentives Bylaw No. 1151*

**Applicant Information:**

Applicant Name:	
Registered Corporate Name, If Different:	
Legal Description of Assessed Property:	
Mailing Address of Assessed Property:	
Corporate Registry Office Address of Applicant:	

**Agent Information:**

Name of Authorized Agent for Applicant:	
Mailing Address for Agent:	
Email Address for Agent:	
Telephone Number for Agent:	

Personal Information required by Starland County application forms is collected under authority of sections 33(a) and (c) of the Alberta Freedom of Information and Protection of Privacy (FOIP) Act. Your personal information will be used to process your application(s). Please be advised that your name, address and details related to your application may be included on reports that are available to the public as required or allowed by legislation. If you have any questions, please contact the County's FOIP Head at [insert contact information].

Provide, or append, a brief description of business:

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Indicate what kind of tax incentive is being sought:

- a full Exemption       an partial Exemption       a Deferral

Describe, or append, the Exemption or Deferral being sought, including the taxation years to which it would apply:

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Describe, or append, an explanation of why you are seeking an Exemption or Deferral and how you meet the criteria for an Exemption or Deferral outlined in the Tax Incentives Bylaw.

Indicate if the application includes the following:

- Corporate Registry Record (if applicable)
- Agent Authorization Form/Directors' Resolution (required)
- Other materials (optional)
- Land Titles Certificate (required)
- Application Fee (required)

\_\_\_\_\_  
Date of the Application

\_\_\_\_\_  
Signature of Applicant's Agent

\_\_\_\_\_  
Print Name of Applicant's Agent

**FOR OFFICE USE ONLY**

\_\_\_\_\_  
**DATE APPLICATION WAS RECEIVED**

\_\_\_\_\_  
**NAME OF RECIPIENT**