

BYLAW NO. 2049-23

BEING A BYLAW OF THE CITY OF WETASKIWIN, IN THE PROVINCE OF ALBERTA, TO PROVIDE AN ANNUAL REBATE FOR THE MUNICIPAL PORTION OF PROPERTY TAXES FOR NON-RESIDENTIAL PROPERTIES LOCATED AT THE WETASKIWIN REGIONAL AIRPORT

WHEREAS the City of Wetaskiwin wishes to provide property tax incentives to encourage and attract investment and promote land development and revitalization; and

WHEREAS the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto, directs how properties are assessed and classed within the Province of Alberta; and

WHEREAS City Council adopted Bylaw 2031-23, '2023 Property Tax Bylaw', and any amendments thereto, in accordance sections 353 and 354 of the *Municipal Government Act*, RSA 2000, Chapter M-26; and

WHEREAS Council adopted Bylaw 1388-97, as later amended by Bylaw 1744-09, an 'Area Structure Plan', to provide a framework for subsequent subdivision and development for the 'Wetaskiwin Regional Airport' area; and

WHEREAS the City of Wetaskiwin Land Use Bylaw 1804-13, as amended, 'Part 6 – Land Use Districts, Section 6.24 - "M3 Airport Industrial District Regulation"' states the Airport District, '...Buildings and land uses are restricted to aviation related developments...' and includes the discretionary use of Security Suites; and

WHEREAS Airport properties with security suites that are being used for Residential purposes will be taxed at the residential Tax Rate; and

WHEREAS a tax rebate for the *municipal portion of taxes only*, will be credited to the tax roll of airport properties with security suites that are used for Residential purposes to bring the tax rate to the residential rate; and

WHEREAS Airport properties that are not being used for Non-Residential purposes will be taxed at the midpoint tax rate between the Residential and Non-Residential Tax Rate; and

WHEREAS a tax rebate for the municipal portion of property taxes only, to adjust the taxes to the above rate will be credited to the tax roll of Airport properties with no security suites that are not being used for Non-Residential purposes; and

WHEREAS Airport properties that are being used for Non-Residential purposes will be taxed at the Non-Residential tax rate; and

WHEREAS possession of a valid and subsisting City of Wetaskiwin business license by a Property owner will confirm Non-Residential Property use; and

WHEREAS there is not an Airport Tax Bylaw currently in place;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the City of Wetaskiwin, duly assembled, in the Province of Alberta, enacts as follows:

TITLE

1.1 This bylaw may be cited as the '*Airport Tax Bylaw*'.

2. DEFINITIONS

2.1 In this bylaw:

- a) **'Act'** means the *Municipal Government Act*, RSA 2000, Chapter M-26, and any amendments thereto;
- b) **'Administration'** means the administrative and operational arm of the City comprised of the various departments and business units and including all employees who operate under the leadership and supervision of the Chief Administrative Officer;
- c) **'Chief Administrative Officer'** or **'CAO'** means the Chief Administrative Officer as appointed by Council, including the CAO's delegate;
- d) **'City'** means the City of Wetaskiwin;
- e) **'Council'** means the duly elected Mayor and Councillors of the City;
- f) **'Non-Residential'** means non-residential as defined in the Act in respect of property;
- g) **'Person'** means an individual, partnership, association, corporation, trustee, executor, administrator, or legal representative;
- h) **'Property'** means property as defined by the Act;
- i) **'Registered Owner'** means the person showing on title at the Land Titles Office, as the registered owner of the property;
- j) **'Residential'** means residential as defined in the Act in respect of property;
- k) **'Security Suite'** means a security suite as defined in, and regulated by the City of Wetaskiwin Land Use currently in effect;
- l) **'Tax Rate'** is as described in Division 2, 'Property Tax' of the Act; and
- m) **'Tax Rebate'** means a credit to a specific Property's tax roll.

3.1 PURPOSE

3.1 The purpose of this bylaw is to provide property tax incentives to encourage and attract investment and promote land development and revitalization in the Wetaskiwin Regional Airport area.

4.1 INTERPRETATION AND APPLICATION

4.1 This bylaw applies to all properties identified in Land Use Bylaw 1804-13, Part 6 – Land Use Districts, section 6.24 – 'M3 Airport Industrial District Regulation'.

5.1 GENERAL

5.1 Property must be in compliance with all applicable federal and provincial legislation and regulations, including Transport Canada and NAV Canada regulations and requirements.

5.2 Only the *municipal portion* of property taxes is eligible for a Tax Rebate. Provincial School and Senior Lodge Property requisitions are excluded from rebates.

- 5.3 Any disputes regarding the calculation of the Tax Rebate, or any entitlement under this bylaw, shall be referred to Council for resolution. The decision of Council shall be final and binding upon all parties.

6. ENFORCEMENT AND PENALTY

- 6.1 Pursuant to Tax Penalty Bylaw 1958-20, and any amendments, and the Act, a property in tax arrears for more than one year will be included in the annual Tax Arrears List.

Original signed & sealed

Tyler Gandam, Mayor

Sue Howard, City Manager