

**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*'.

Elected Official Initial \_\_\_\_\_

City Manager Initial \_\_\_\_\_

## 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.

Elected Official Initial \_\_\_\_\_

City Manager Initial \_\_\_\_\_

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.

6.2 In conjunction with the Act, Tax Recovery notification steps for any tax arrears will be undertaken.

**7. SEVERABILITY**

7.1 If a court of competent jurisdiction should declare any section or subsection of this bylaw to be invalid, such section or subsection shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw, and it is hereby declared that the remainder of the bylaw shall be valid and remain in force.

**8. TRANSITION**

8.1 This bylaw shall come into full force and effect on third and final reading.

READ a first time this 22<sup>nd</sup> day of January, 2024

READ a second time this 22<sup>nd</sup> day of January, 2024

READ a third and final time this 22<sup>nd</sup> day of January, 2024

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Tyler Gandam, Mayor

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Sue Howard, City Manager

Approved