

Bylaw 687A – Amendment to Non-Residential Tax Incentive Bylaw



VILLAGE OF BERWYN
Province of Alberta

BYLAW NO. 687A

AMENDING BYLAW TO NON-RESIDENTIAL TAX INCENTIVE BYLAW 687

WHEREAS

Council of the Village of Berwyn passed Bylaw 687, the Non-Residential Tax Incentive Bylaw on May 12, 2022;

AND WHEREAS Council now wishes to amend Bylaw 687 to provide for a phased tax exemption schedule, to clarify terms, and to strengthen compliance provisions, all in accordance with section 364.2 of the Municipal Government Act, RSA 2000, c. M-26;

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

1. Short Title

This Bylaw may be cited as “**Non-Residential Tax Incentive Amendment Bylaw 687A.**”

2. Amendments to Bylaw 687

Schedule A – Exemption Levels & Duration is deleted in its entirety and replaced with the following:

Schedule A – Exemption Levels & Duration

Year	Exemption on Municipal Portion of Taxes
Year 1	100%
Year 2	90%
Year 3	80%
Year 4	70%
Year 5	60%

2.2 **Section 4 (Eligibility)** amended as follows:

4.10 Tax exemptions under this Bylaw may be transferred to a new owner only with the written approval of Council. If the new owner fails to meet the eligibility requirements of this Bylaw or the terms of the Tax Incentive Agreement, the exemption will be cancelled.

4.11 This Bylaw applies only to new non-residential construction or expansions that result in an increased assessment. It does not apply to the transfer of ownership of an existing building without new construction

4.12 A property or business receiving a municipal tax reduction under any other Village of Berwyn program or policy, including the Main Street Business Incentive Program, is not eligible for an exemption under this Bylaw for the same period.

2.3 **Section 5 (Application & Process)** is repealed and replaced with the following:

5. APPLICATION & PROCESS

5.1 Applicants must apply for a tax exemption under this Bylaw using Schedule B – Application Form.

5.2 Applicants are encouraged to apply prior to commencement of construction or undertaking a project, or before completion of construction.

5.3 A complete application must be received no later than December 31 of the year in which the development permit is issued to qualify for a tax exemption the following year.

5.4 In no case shall an application be considered if submitted more than one (1) year after the issuance of the development completion certificate.

5.5 Applications must include:

- Development permit number and issue date.
- Estimated project value and description of improvements.
- Corporate signing authority if the applicant is a corporation.

5.6 The Village may require any additional information that, at its discretion, is necessary to determine eligibility or confirm ongoing compliance with this Bylaw.

5.7 The CAO will consider each application in accordance with this Bylaw and either:

- (a) Grant the exemption and enter into a Tax Incentive Agreement with the Applicant; or
- (b) Reject the application and advise the Applicant with written reasons, including the right to appeal to Council.

5.8 The CAO is authorized to enter into a Tax Incentive Agreement with the Applicant if an exemption is granted.

5.9 Tax exemption will begin in the taxation year following the completion of construction or development, provided that the Applicant has met all requirements of this Bylaw and executed a Tax Incentive Agreement.

5.10 Where a condition of the Tax Incentive Agreement is breached, or the property or Assessed Person no longer qualifies under this Bylaw, the CAO shall provide written notice cancelling or modifying the exemption as appropriate.

2.4 **Section 6 (Term)** is amended to clarify:

6.1 A tax exemption on a single project may be granted for a maximum of five (5) consecutive taxation years, in accordance with Schedule A.

6.2 Where additional qualifying projects are approved on the same property; the exemption schedule shall recommence on the entire municipal portion of taxes. However, in no case shall a property receive more than fifteen (15) taxation years of exemptions in total, whether consecutive or cumulative.

2.5 **Section 7 (Tax Incentive Agreement)** is amended by adding the following subsection:

7.5 The Tax Incentive Agreement shall include a clawback clause requiring repayment of exempted taxes if the business ceases operations or is in material breach within three (3) years of the commencement of the exemption.

2.6 **Section 8.4 (Dispute)** is amended by replacing "Court of Queen's Bench" with "**Court of King's Bench of Alberta.**"

2.7 **Section 9 (Force & Effect)** is amended to read:

9.1 If a portion of this Bylaw is found invalid by a court of competent jurisdiction, that portion is void and the remainder continues in full force and effect, in accordance with section 13 of the *Municipal Government Act*.

3. Transitional Provisions

3.1 This amendment applies only to new projects approved after the effective date of this Bylaw.

3.2 Projects already approved under Bylaw 687 prior to this amendment shall continue under the exemption schedule in effect at the time of their approval.

4. Effective Date

This Bylaw comes into force on the date of third and final reading.

Read a first time on this 11th day of September, 2025.

Read a second time on this 11th day of September, 2025.

Read a third time and finally passed on this 11th day of September, 2025.

Mayor:

Acting Chief Administrative Officer: