

# Council Policy

## Non-Residential Tax Rebate Policy

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**Policy Number:** CFS33/2020

**Approval Date:** January 28, 2020

**Supersedes Policy:** CFS286/2016

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### SECTION A

#### 1.0 Policy Purpose

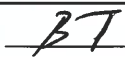
- 1.1 To stimulate and encourage the development of non-residential properties within the Municipality of Morinville, where consideration is provided for the possible rebate of the municipal portion of non-residential taxes for a maximum period of one tax year.

#### 2.0 Policy Statements

##### 2.1 Requirements

- 2.1.1 Applicants must complete the '*Non-Residential Tax Rebate Application Form*' for consideration.
- 2.1.2 Approvals will be provided by the CAO or delegate.
- 2.1.3 Every application will be processed on an individual basis, at the time of development completion.
- 2.1.3.1 Consideration will be provided to applicants who developed property at the time of the passing of this policy.
- 2.1.4 The type of development that may qualify for tax rebate is development resulting from new construction of non-residential facilities. Major additions and/or renovations to property may also be considered, if the total estimated assessment is twenty-five percent higher than the previous/current assessment.

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Mayor

  
CAO

- 2.1.5 Residential and vacant lands will not be considered for this rebate.
- 2.1.6 Should an application for tax rebate be denied, the CAO or delegate will communicate the decision in writing to the applicant.
- 2.1.7 Decision made by the CAO may be appealed in writing to Council, providing the appeal request is made within 15 days of the applicant having received the written decision.

#### Policy Details

- 2.1.8 Only the municipal portion of taxes may be forgiven for a maximum of one year. The applicant will be responsible for taxes relating to school, senior housing requisitions and any other non-municipal portions.
- 2.1.9 Fifty percent (50%) of the municipal taxes of the tax year following completion of construction will be rebated on a one-time basis per overall development area.
- 2.1.10 The Town of Morinville may reimburse the applicant the amount of the rebate upon receiving confirmation that taxes have been paid in full and a complete subsidy application has been received and approved.

### **3.0 Expiry Date**

- 3.1 For the purpose of ensuring this Policy is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this policy expires December 31, 2022.
- 3.2 This policy shall remain in effect if the review date passes prior to formal review.

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Mayor

  
CAO

## SECTION B

### 1.0 Reference to other Policy and Legislation

*Municipal Government Act* – Section 153 (a) and (b), Section 201 (1) (a), and Section 347 (1).

### 2.0 Persons Affected

Owners of Undeveloped, Non-Residential Property

Owners of Developed, Non-Residential with potential for major redevelopment/expansion

### 3.0 Review/Revision History and Author

Previous Policy CFS286/2016– A. Isbister

Previous Policy 154/2012 - A. Isbister


Previous Policy 243/2004 – H. E. Chalifoux

Previous Policy 297/2003 – H. E. Chalifoux



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Barry Turner  
Mayor



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Stephane Labonne  
Chief Administrative Officer

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Mayor

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CAO



10125 – 100 Avenue  
 Morinville, Alberta  
 T8R 1L6  
 T: 780-939-4361  
 F: 780-939-5633  
 www.morinville.ca

## Non-Residential Tax Rebate Application

QUALIFICATIONS			
1. Consideration is provided for the possible rebate of the municipal portion of non-residential taxes for a maximum period of one tax year. 2. The type of development that may qualify for tax rebate is development resulting from new construction of non-residential facilities. Major additions and/or renovations to property may also be considered, if the total estimated assessment is twenty five percent (25%) higher than the previous/current assessment. 3. Residential and vacant land will not be considered for this rebate. 4. The Town of Morinville may reimburse the applicant the amount of the rebate upon receiving confirmation that taxes have been paid in full and a completed Non-Residential Tax Rebate application has been received and approved. 5. Decisions made by the CAO may be appealed in writing to Council, providing the appeal request is made <b>within 15 days</b> of the applicant having received the written decision.			
APPLICANT INFORMATION			
Name on Account:		Applicant name (if different):	
Mailing Address:	Town/City:	Province:	Postal Code:
Phone Number:		Alternate phone number:	
PROPERTY INFORMATION			
Address Of Property:		Tax Roll Number:	
ASSESSMENT INFORMATION			
Only the Municipal portion of taxes may be forgiven for a maximum of one year. The applicant will be responsible for tax portions relating to school, senior housing requisitions and any other non-municipal portions.			
Municipal Tax Assessment after Construction Completion	Municipal Mill Rate	Municipal Taxes	
\$		\$	
AUTHORIZATION			
I hereby apply for a municipal property tax rebate under the Town of Morinville Non-Residential Tax Rebate Policy.			
Print Name of Authorized Representative:	Signature:	Date (yyyy-mm-dd):	
Town Of Morinville Cao/ Designate Name:	Signature:	Date (yyyy-mm-dd):	
FOR OFFICE USE ONLY			
Fifty percent (50%) of the municipal taxes of the tax year following development completion of construction will be rebated on a one time basis per overall development area.			
Municipal Taxes Year Following Development Completion	Subsidy Rate	Total Amount of Rebate	
\$	X 50%	\$	

The information on this form is collected under Section 33(c) of the Freedom of Information and Protection of Privacy Act (FOIP) and is used solely for purposes relating to the Town of Morinville. If you have any questions, please contact the Information Management/FOIP Coordinator for the Town of Morinville at 10125-100 Avenue, Morinville, AB, T8R 1L6 or by calling (780)939-4361.