Smoky Lake County
Meeting Agenda
Special County Council Meeting
November 2, 2026 – 11:00 a.m.
In Person - Council Chambers
4612 - McDougall Drive, Smoky Lake, Alberta
Please join using this link:
https://video.businessconnect.telus.com/join/408175137

1. CALLED TO ORDER
2. ADOPTION OF AGENDA
3. REQUESTS FOR DECISION

   3.1 Bylaw 1521-26 - Repeal Bylaw 1464-24
4. IN CAMERA
5. ADJOURNMENT

Request for Decision (RFD)

Meeting Date: November 2, 2026 **Agenda Item: #**

Topic: Bylaw No. 1521-26: A Bylaw to Repeal Bylaw No. 1464-24: Non-Residential Tax Incentive Bylaw

Presented By: Chyenne Shaw, Chief Administrative Officer

Recommendation:

1. **That Smoky Lake County Council give Bylaw No. 1521-26, a Bylaw to repeal Bylaw No. 1464-24, said Bylaw being the Non-Residential Tax Incentive Bylaw, FIRST READING.**
2. **That Smoky Lake County Council give Bylaw No. 1521-26, a Bylaw to repeal Bylaw No. 1464-24, said Bylaw being the Non-Residential Tax Incentive Bylaw, SECOND READING.**
3. **That Smoky Lake County Council give Bylaw No. 1521-26, a Bylaw to repeal Bylaw No. 1464-24, said Bylaw being the Non-Residential Tax Incentive Bylaw, PERMISSION for THIRD READING.**
4. **That Smoky Lake County Council give Bylaw No. 1521-26, a Bylaw to repeal Bylaw No. 1464-24, said Bylaw being the Non-Residential Tax Incentive Bylaw, THIRD and FINAL READING.**

Background:

Bylaw No. 1464-24 was adopted by Council on January 23, 2025. The Bylaw was intended to incentivize new non-residential development (commercial, industrial & machinery and equipment) in the County by providing an incentive that returns a property tax rebate to qualified applicants whose assessed property value has increased as the result of new development and/or additions to existing development. The amount of the property tax rebate depends on the size of the increase in the assessed value of a parcel of land, and ranges from a 100% rebate in year one, to a maximum of 75% in year two. No rebate shall be provided beyond the year two.

Bylaw No. 1464-24 also establishes procedures for processing applications for a property tax rebate. These provisions include a requirement that an applicant not be involved in ongoing litigation against the County (including and Assessment Review Board complaint), a provision which could potentially be interpreted by an applicant to be outside of the municipality's authority under the *Municipal Government Act* by preventing judicial review of a denial of the application. Furthermore, Bylaw No. 1464-24 enables the Chief Administrative Officer to have the authority to grant and reject applications for the rebate. Administration recommends that this authority be vested in Council.

Additionally, there are other provisions in Bylaw No. 1464-24 that are ambiguous and confusing, which may lead to the Bylaw being interpreted differently by administration and applicants. It is for all of these reasons that administration is recommending the adoption of Bylaw No. 1521-26 which will repeal Bylaw No. 1464-24, in order to rectify these issues. A copy of Bylaw No. 1464-24 is attached for reference **(Enclosure #1)**. A copy of Bylaw No. 1521-26 is attached for reference **(Enclosure #2)**.

Benefits:

Provide greater clarity and certainty regarding applications for property tax rebates and to ensure

compliance with applicable legislation.

Disadvantages:

Not applicable.

Alternatives

Do not repeal Bylaw No. 1464-24.

Financial Implications:

Not applicable.

Legislation:

Municipal Government Act, R.S.A. 2000, c. M-26, as amended.

Intergovernmental:

Not applicable.

Strategic Alignment:

Priority #4: Economic Development and Financial Sustainability

Enclosure(s):

Enclosure #1: Bylaw No. 1464-24: Non-Residential Tax Incentive Bylaw

Enclosure #2: Bylaw No. 1521-26: Repeal of Non-Residential Tax Incentive Bylaw No. 1464-24

Signature of the CAO: _____

SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1464-24

BEING A BYLAW OF SMOKY LAKE COUNTY IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF PROVIDING A MUNICIPAL PROPERTY TAX EXEMPTION FOR NON-RESIDENTIAL DEVELOPMENT OR EXPANSIONS.

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WHEREAS the *Municipal Government Act,* R.S.A. 2000 and amendments thereto, a municipality may offer multi-year tax exemptions, partial exemptions, or deferrals, in accordance with section 364.2 of the *Municipal Government Act,* for non-residential development and machinery and equipment;

AND WHEREAS Smoky Lake County seeks to provide an incentive to grow its property tax base and provide increased employment opportunities for County residents by attracting investment. The intent of this Bylaw is to provide a municipal tax incentive to attract commercial and industrial investors and promote expansion by existing investors through providing an exemption to a portion of municipal property taxes attributable to the differential between the pre-construction assessment and the post-construction assessment for eligible property;

NOW THEREFORE, the Council of Smoky Lake County in the Province of Alberta, duly assembled hereby enacts as follows:

1. THE PURPOSE OF THIS BYLAW IS TO:

1.1 Encourage the development or revitalization of non-residential properties and machinery and equipment in Smoky Lake County for the general benefit of the municipality;

1.2 Establish a tax exemption for eligible property in accordance with section 364.2 of the *Municipal Government Act* when there is a new development or a renovated development that meets the criteria and requirements set out in this bylaw;

1.3 Provide a process for an application for tax exemption under this bylaw; and

1.4 Provide a process for Council to review the refusal or cancellation of a tax exemption under this bylaw.

1.5 The Bylaw is cited as the "Non-Residential Development Municipal Tax Incentive Bylaw"

2. DEFINITIONS

When used in this Bylaw:

2.1 "Act" means *Municipal Government Act,* RSA 2000, M-26, as amended or repealed and replaced for time to time;

2.2 "Affiliated Party" means a party that directly or indirectly, through one or more persons, corporations, or partnerships, controls, is controlled by, or is under common control with an assessed person;

2.3 "Appeal Fee" means the fee established by this bylaw to be paid at the time an appeal application is submitted pursuant to this bylaw

2.4 "Application Fee" means the fee established by this bylaw to be paid at the time an application is submitted pursuant to this bylaw;

2.5 "Arrear taxes" shall mean taxes remaining unpaid after December 31 of the year in which they are levied;

2.6 "Assessed Person" means an assessed person as defined under section 284(1) of the Act, or an authorized agent for assessed person;

2.7 "Assessment" means a value of property as defined under section 284(1) of the act;

2.8 "Base Assessment Year" means the assessment year immediately prior to the assessment year that has an increase in improvement assessment as a result of new development or renovated development, not be prior to the 2024 assessment year;

2.9 "Chief Administration Officer" (CAO) means the Chief Administrative Officer of the County, or delegate;

2.10 "Complete Application" means an application submitted pursuant to this bylaw that includes the application fee, the application form, any information and documents set out on the application and any additional application requirements for the tax incentives under this bylaw;
2.11 "County" shall mean the municipal corporation of Smoky Lake County;
2.12 "Council" means all of the councilors of the County, including the chief elected official for the County;
2.13 "Current taxes" means the property taxes levied for the current tax year;
2.14 "Decision" means the decision to grant an exemption, to reject an exemption application, or to cancel an exemption;
2.15 "Eligible Property" means property within Assessment Class 2 – Non-residential and Assessment Class 4 – Machinery and Equipment as defined in the Act that meet the criteria set out in section 3 of this bylaw. This bylaw shall specifically exclude Linear Property from Eligible Property;
2.16 "Exemption" means the portion of municipal property taxes for eligible property that has been determined to be exempt and subject to refund, in accordance with this bylaw, and which are computed separately under this bylaw;
2.17 "Improvement(s)" has the meaning given to it in section 284(1) of the Act;
2.18 "Improvement Assessment Change" means the change in an Assessment attributed solely to an improvement or improvements on a property;
2.19 "Improvement Assessment" refers to the portion of the assessment attributed to all improvements on the property.
2.20 "Land Assessment" refers to the portion of assessment attributed to the value of land.
2.21 "Linear Property" has the meaning given to it in section 284(1) of the Act;
2.22 "Non-residential" means the type of property falling within the assessment class specified in section 297(1)(b) of the Act. This bylaw shall specifically exclude the land assessment and linear property as defined in the Act;
2.23 "Machinery and Equipment" (M&E) has the meaning given to it in section 297(1)(d) of the Act and associated regulation(s) i.e. (Matters Relating to Assessment Regulation, as amended from time to time);
2.24 "New Development" shall mean new improvements on an eligible property that results in an increased improvement assessment of that Property;
2.25 "Renovated Development" means renovations or physical additions to existing improvements on an eligible property that results in an increase to the improvement assessment of that property;
2.26 "Tax Incentive Agreement" means a written agreement between the county and the Assessed Person setting out the terms and conditions applicable to the eligible property for exemption of municipal property tax and shall be the result of the calculation reference in section 6 of this bylaw; and
2.27 "Working day" shall mean days the County's central administration building is open to serve the public

3. CRITERIA FOR TAX INCETIVE AGREEMENT

3.1. New Developments and Renovated Developments may be eligible for an exemption and Tax Incentive Agreement provided that:
3.1.1 The property subject to the New Development or Renovated Development must not have any arrear taxes or have amounts owing with regards to property tax, utilities, or other fees owing to the County. Current taxes must be paid in full.
3.1.2 The property subject to the New Development or Renovated Development must not have development compliance issues, be in violation of a development agreement, or be in violation of the *Safety Codes Act* at any time during the taxation years for which the exemption applies to the new development or renovated development;

3.1.3 All applicable provincial or federal approvals and permits must be in place with respect to the property subject to the New Development or renovated development;

3.1.4 The registered property owner or the Assessed Person, excluding any authorized agent, of the property to the New Development or Renovated Development is not involved in some form of litigation (including an Assessment Review Board Complaint) with the County; and

3.1.5 The current Improvement Assessment for the New Development or Renovated Development on the subject property must have increased by at least $20,000 compared to the Base Assessment Year, not prior to the 2024 assessment year. The change in valuation for the Assessment of land is excluded from this from this calculation.

3.2. Under this bylaw, the Exemption or Tax Incentive Agreement will not apply to:

3.2.1. Linear Property, or

3.2.2. the Land Assessment.

4. APPLICATION FOR TAX INCENTIVE AGREEMENT

4.1. The Assessed Person of the property subject to the application must submit a Complete Application to the County, and the County has the discretion to reject applications that are incomplete, or ineligible.

4.2. As part of a Complete Application, the Assessed Person must agree to enter into Tax Incentive Agreement with the County, on the form prescribed by the County, if their application is approved for an Exemption.

4.3. Assessed Persons must submit a non-refundable application fee of $500 (five hundred Canadian dollars) concurrent with Complete Application.

4.4. Applicants are encouraged to submit a complete application for an exemption prior to commencement of construction.

4.4.1. The final deadline for submission for an application for an exemption to be granted in the same tax year is October 31 of that tax year.

4.4.2. Any applications received after October 31 of the given year will be considered for an Exemption for the following tax year.

4.5. Notwithstanding the Complete application requirements, the County may require any additional information that, in the discretion of the County, is necessary to complete the application.

4.6. Assessed Persons whose application is returned as incomplete or ineligible may resubmit an application without payment of an Application Fee.

4.7. The County will advise an Assessed Person in writing if their application is accepted for consideration, refused, or rejected. Applications accepted for consideration will become the property of the County and may not be returned.

5. CONSIDERATION OF APPLICATIONS

5.1. The CAO shall receive and consider Complete Applications within the provisions of this Bylaw and may consult with, obtain information from, and verify information with other employees or agents of the County, other governments, government agencies, or persons.

5.2. The CAO may, at any time, require an Assessed Person to provide any documents the County deems necessary to verify any information contained in a Complete Application or to confirm ongoing compliance with the eligibility criteria of the Exemption.

5.3. The CAO may take into consideration other agreements including those which have the Assessed Person or Affiliated Party and the County as parties, or other municipal incentives which may apply to the Assessed Person or Affiliated Party.

5.4. The CAO will consider each Complete Application and shall either:

5.4.1 Grant the Exemption and enter into a Tax Incentive Agreement with the Assessed Person; or

5.4.2 Reject the application and advise the Assessed Person with written reasons as why the application was rejected. The written reasons shall also provide the date by which an appeal to council must be submitted.

5.5. The County shall enter into a Tax Incentive Agreement with the Assessed Person if an Exemption is granted under section 5.4.1 of this Bylaw

5.6. The Exemption shall not be refunded until the Tax Incentive Agreement is fully executed.

6. CALCULATION OF THE EXEMPTION

6.1. Subject to section 6.2 of this bylaw, the amount of the exemption will be calculated as Follows:

6.1.1 The municipal taxes subject to Exemption shall be in accordance with *Schedule A – Exemptions Levels & Duration.*

6.1.2 Should the county determine that the installation of municipal infrastructure is required to support the New or Renovated Development, a reduction of the exemption may apply that equals the total costs associated with the installation of municipal infrastructure as determined by the county CAO. Should the cost associated with the installation of municipal infrastructure exceed the exemption amount, the exemption shall not apply and the Assessed Person may be responsible to pay for the differential between what the exemption amount would be and the costs associated with the installation of municipal infrastructure

6.1.3 Only the municipal portion of property taxes is eligible for exemption.

6.2. No Exemption will be granted respecting any requisitions

7. PAYMENT OF EXEMPTION

7.1. The Exemption as calculated in accordance with section 6 of this Bylaw shall be paid to the Assessed Person as a refund of a portion of the Current Taxes of the eligible Property, subject to the Current Taxes for the Taxation year first being paid in full.

7.2. Subject to the terms of the Tax Incentive Agreement:

7.2.1 The amount of the Exemption shall be paid to the Assessed Person each year for the period established in *Schedule A – Exemptions Levels & Duration*

7.2.2 Payment shall be made to the Assessed Person within thirty (30) Working days from the date Current Taxes are paid in full; and

7.2.3 If the Current Taxes are not paid in full by December 31 of any year, then the Exemption shall not be paid to the Assessed Person for that year, the Tax Incentive Agreement shall be considered cancelled, and the Assessed Person shall not be eligible to receive an exemption for any subsequent years.

8. DURARTION OF THE EXEMPTION PROGRAM

8.1. The Exemption program as authorized by this Bylaw will be available for Eligible Property commencing after the 2023 assessment year and shall operate in accordance with the terms of this bylaw until such time as this bylaw is amended or repealed.

9. TAX INCENTIVE AGREEMENT

9.1. A Tax Incentive Agreement will be required for all granted Exemptions.

9.2. The Tax Incentive Agreement will include the following:

9.1.1 The taxation years to which the Exemption applies, which will not include any taxation year earlier than the taxation year in which the Exemption is granted;

9.1.2 Conditions, the breach of which will result in cancellation of the Tax Incentive Agreement and the exemption, and the taxation year or years to which the condition applies;

9.1.3 The date which the exemption will begin;

9.1.4 The exemption percentages, to be calculated and allocated in accordance with section 6 of this Bylaw; and

9.1.5 Any other information or conditions provided by the County.

10. CANCELLATION OF EXEMPTION

10.1. If at any time after an Exemption is granted, the County determines that:

10.1.1 The Assessed Person, their application, or the property subject to the application did not meet or ceases to meet any of criteria in which formed the bias of granting the exemption; or

10.1.2 There was a breach of any condition of the Tax Incentive Agreement;

The CAO may cancel the exemption for the taxation year or years in which the criterion was not met or to which the condition applies

10.2. The county may, at any time, require an Assessed Person to provide any documents the County deems necessary to verify compliance with the conditions of the Tax Incentive Agreement

10.3. A written decision to cancel an exemption must be provided to the Applicant and must include reasons for the cancellation, identify the taxation year or years to which the cancellation applies, and provide the date by which an application for an appeal to council must be made.

11. APPEAL TO COUNCIL

11.1. An Assessed Person may appeal to Council in the following situations:

11.1.1 An application for Exemption is refused or rejected;

11.1.2 An Exemption is cancelled for one or more taxation years;

11.1.3 A Tax Incentive Agreement is cancelled; or

11.1.4 The content of the Tax Incentive Agreement is inconsistent with this Bylaw or the Act

11.2. A request for appeal must be submitted in writing to the CAO within 30 days of:

11.2.1 Written notice being sent to the Assessed Person that an application has been refused or rejected;

11.2.2 Written notice being sent to the Assessed Person that an Exemption is cancelled for one or more taxation years;

11.2.3 A Tax Incentive Agreement being cancelled; or

11.2.4 The execution of a Tax Incentive Agreement as the case may be.

11.3. An Assessed Person must submit a non-refundable appeal fee of $500 (Canadian dollars) concurrent with the appeal

11.4. Council will consider an appeal at:

11.4.1 A regularly scheduled meeting of council; or

11.4.2 A special meeting of Council

11.5. Remedies available to Council upon conclusion of an appeal are:

11.5.1 Council may uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption or Tax Incentive Agreement; or

11.5.2 Council can revise or direct the CAO to revise a Tax Incentive Agreement.

11.6. In accordance with section 460(7) of the Act, complaints about Decision may not be made to the Assessment review board

12. SEVERABLITY

12.1. Should any provision of the Bylaw be declared to be invalid, then such invalid provision shall be severed, and the remaining Bylaw shall be maintained.

This bylaw shall take effect on the date of the third and Final Reading.
READ a First Time this **8th** day of **August, 2024**.
READ a Second Time this **14th** day of **November, 2024**.
READ a Third and Final Time this **23rd** day of **January, 2025** and finally passed by Council.

SIGNED COPY AVAILABLE UPON REQUEST
Jered Serben, Reeve

S E A L

SIGNED COPY AVAILABLE UPON REQUEST
Kevin Lucas, Chief Administrative Officer

SCHEDULE A – Municipal Tax Exemption Levels & Duration

	New or Increase Assessment			
Assessment Increase	$20,000-$500,000	$500,001-$1,000,000	$1,000,001-$5,000,000	Greater than $5,000,000
Year 1	100%	100%	100%	100%
Year 2	50%	50%	50%	75%
Year 3				
Year 4				

SCHEDULE B – Non-Residential Tax Incentive Application

Pursuant to Bylaw No. 1464-24: Non-Residential Development Municipal Tax Incentive Bylaw

1. APPLICANT INFORMATION:

Applicant Name	
Registered Corporate Name, if different	
Mailing Address of Applicant	
Corporate Registry Office Address of Applicant:	

2. AGENT FOR APPLICANT INFORMATION:

Name of Authorized Agent:	
Mailing Address:	
Email Address:	
Phone Number:	

3. DESCRIBE BUSINESS ACTIVITY:

4. PROPERTY INFORMATION:

Assessed Person	
Legal Description of Assessed Property:	
Property Tax Roll #	

5. THE FOLLOWING MUST BE ATTACHED TO THE APPLICATION:

- *Corporate Registry record*
- *Land Titles Certificate*
- *Payment of application fee*

6. I/We the undersigned acknowledge

- that this application and any attached material provided with the application, will become the property of the County, and may not be returned,
- that information in this application may be included in reports that are available to the public,
- that I/we understand the conditions of eligibility and further terms set out in bylaw 1464-24(Non-Residential Tax Incentive Bylaw), and
- that I/we have authority to request taxation exemption on the above-mentioned property

_____ _____

Print Name and Position Signature

_____ _____

Print Name and Position Signature

SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1521-26

A BYLAW OF THE MUNICIPALITY OF SMOKY LAKE COUNTY IN THE PROVINCE OF ALBERTA, TO REPEAL BYLAW NO. 1464-24, SAID BYLAW BEING THE NON-RESIDENTIAL DEVELOPMENT MUNICIPAL TAX INCENTIVE BYLAW

WHEREAS pursuant to section 63 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, a council of a municipality may, by bylaw, provide for the repeal of a bylaw;

WHEREAS section 191 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, requires a council of a municipality to repeal a bylaw in the same way that said bylaw was passed;

NOW THEREFORE under the authority and subject to the provisions of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, and by virtue of all other enabling powers, the Council of Smoky Lake County, duly assembled, enacts as follows:

1. Bylaw No. 1464-24, said bylaw being the Non-Residential Development Tax Incentive Bylaw, is hereby repealed.

2. This Bylaw shall come into effect upon Third and Final Reading hereof.

READ A FIRST TIME IN COUNCIL THIS 2ND DAY OF NOVEMBER, AD 2026.

READ A SECOND TIME IN COUNCIL THIS 2ND DAY OF NOVEMBER, AD 2026.

UNANIMOUS CONSENT HAVING BEEN GIVEN FOR THIRD READING THIS 2ND DAY OF NOVEMBER, AD 2026.

READ A THIRD AND FINAL TIME IN COUNCIL THIS 2ND DAY OF NOVEMBER, AD 2026.

_____
Criag Lukinuk
Reeve

S E A L

_____
Chyenne Shaw
Chief Administrative Officer