

2019 Bill 29

First Session, 30th Legislature, 68 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 29

**MUNICIPAL GOVERNMENT (MACHINERY
AND EQUIPMENT TAX INCENTIVES)
AMENDMENT ACT, 2019**

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 29

2019

MUNICIPAL GOVERNMENT (MACHINERY AND EQUIPMENT TAX INCENTIVES) AMENDMENT ACT, 2019

(Assented to _____, 2019)

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Amends RSA 2000 cM-26

1 The *Municipal Government Act* is amended by this Act.

2 Section 364.2 is amended

(a) in subsection (1) by repealing clause (c);

(b) by repealing subsection (2) and substituting the following:

(2) A council may, by bylaw, for the purpose of encouraging the development or revitalization of properties in an assessment class specified in section 297(1)(b) or (d) for the general benefit of the municipality, provide for

(a) full or partial exemptions from taxation under this Division for property in one or both of those assessment classes, or

(b) deferrals of the collection of tax under this Division on property referred to in clause (a).

(c) in subsection (3)

Explanatory Notes

1 Amends chapter M-26 of the Revised Statutes of Alberta 2000.

2 Section 364.2 presently reads in part:

364.2(1) In this section,

- (a) “deferral” means a deferral under this section;*
- (b) “exemption” means an exemption under this section;*
- (c) “non-residential” means non-residential as defined in section 297(4).*

(2) A council may by bylaw, for the purpose of encouraging the development or revitalization of non-residential properties for the general benefit of the municipality, provide for

- (a) full or partial exemptions from taxation under this Division for non-residential property, or*
- (b) deferrals of the collection of tax under this Division on non-residential property.*

(3) A bylaw under subsection (2)

- (i) in clause (a) by striking out** “a non-residential”;
- (ii) in clause (b) by striking out** “in respect of non-residential property”;
- (d) in subsection (4) by striking out** “non-residential”.

- (a) must set criteria to be met for a non-residential property to qualify for an exemption or deferral,*
 - (b) must establish a process for the submission and consideration of applications for an exemption or deferral in respect of non-residential property,*
- (4) If after reviewing an application the municipality determines that the non-residential property meets the requirements for a full or partial exemption or for a deferral, the municipality may grant the exemption or deferral.*

