
**A BYLAW OF THE TOWN OF SEXSMITH IN THE PROVINCE OF ALBERTA FOR THE
PURPOSE OF PROVIDING FOR APPLICATIONS TO COUNCIL FOR TAX INCENTIVE**

WHEREAS pursuant to the *Municipal Government Act*, s. 364.2(2), Council may provide for full or partial exemptions from taxation for non-residential properties for the purpose of encouraging the development or revitalization of properties for the general benefit of the municipality;

NOW THEREFORE the Council of the Town of Sexsmith, duly assembled, hereby enacts as follows:

1. This Bylaw may be referred to as the Multi-Year Tax Incentive Bylaw.
2. For the purposes of this Bylaw the following definitions shall apply:
 - (a) “Act” means the *Municipal Government Act*, RSA 2000, c M-26, and amendments thereto.
 - (b) “Application” means an application for a Tax Incentive pursuant to this Bylaw.
 - (c) “CAO” means the Chief Administrative Officer of the Town of Sexsmith.
 - (d) “Council” means the Council of the Town of Sexsmith.
 - (e) “Development” means the construction of a new building or improvements or the construction of a new addition to an existing building or improvements on a property.
 - (f) “Eligible Property” mean property in the Town of Sexsmith which satisfies the criteria set out in Schedule “A” to this Bylaw.
 - (g) “Tax Incentive” means a full or partial exemption from taxation for an Eligible Property pursuant to Section 364.2(2) of the Act.
 - (h) “Town” means the Town of Sexsmith.
3. The purpose of this Bylaw is to encourage the development and revitalization of non-residential properties in the Town of Sexsmith and establish the criteria and application process for Tax Incentives.
4. The owner of an Eligible Property in the Town may apply to Council for a Tax Incentive in accordance with the procedure established in this Bylaw.
5. An Application for a Tax Incentive shall:
 - (a) Be made in a form satisfactory to the CAO;
 - (b) Include supporting documentation satisfactory to the CAO;

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TOWN OF SEXSMITH

Municipal Government Act RSA 2000 Chapter M-26.1

Part 10, Section 364.2

Taxation

- (c) Include proof of payment of all outstanding property taxes for the property;
 - (d) Include a valid development permit and building permit for the Development on the property;
 - (e) Include an estimated cost to complete the Development on the property, and;
 - (f) Include any other information required by the CAO.
6. The CAO may, in their discretion, accept a written proposal regarding the proposed Development on the Property in lieu of the requirements of Section 5(d) of this Bylaw.
 7. The CAO shall refer a complete Application to Council for a decision in accordance with the criteria set out in Schedule "A" to this Bylaw.
 8. Council may in its discretion refuse or approve an Application or approve an Application with conditions. Council may impose conditions on a Tax Incentive the breach of which will result in cancellation of the Tax Incentive.
 9. The duration of a Tax Incentive granted pursuant to this Bylaw shall be for a term determined by Council in its discretion but shall not exceed eight (8) years.
 10. The amount of a Tax Incentive granted pursuant to this Bylaw shall be determined by Council in its discretion.
 11. If at any time after a Tax Incentive is granted under this Bylaw the Town determines that the property does not meet or has ceased to meet any criterion set out in this Bylaw or that a condition of the Tax Incentive has been breached, the Town may cancel the Tax Incentive.
 12. Tax Incentives granted pursuant to this Bylaw apply to the municipal portion of property taxes only and do not include school or other requisitions.
 13. This Bylaw shall come into effect upon third and final reading.

Read a first time this 19th day of January 2026.

Read a second time this 2nd day of February 2026.

Read a third time and finally passed this 2nd day of February 2026.

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Kate Potter
Mayor



Rachel Wueschner
Chief Administrative Officer

**SCHEDULE “A”
CRITERIA FOR TAX INCENTIVES
BYLAW NO. 1105**

1. In order to be eligible for a Tax Incentive under this Bylaw a commercial or industrial property must:
 - (a) be located in a commercial or industrial land use district;
 - (b) be the site of proposed Development the completion of which is expected to result in an increase in assessed value of the property by \$10,000,000.00 or more, and;
 - (c) comply with requirements of the Town’s Land Use Bylaw and any other applicable municipal bylaws or regulation, as amended from time to time.
2. Council may grant a Tax Incentive for a property if in Council’s opinion the Development and granting of the Tax Incentive will be for the general benefit of the Town.
3. In considering whether the Development and granting of the Tax Incentive is for the general benefit of the Town Council may consider factors including but not limited to:
 - (a) the expected increase in the assessed value of the property as a result of the Development;
 - (b) the nature of the proposed Development;
 - (c) whether the proposed Development conforms with the applicable planning bylaws and strategic plans and policies adopted by the Town from time to time, and;
 - (d) whether the proposed Development is expected to foster the economic development of the Town or otherwise further the municipal purposes set out in Section 3 of the Act.
4. A Tax Incentive granted under this Bylaw must be in a written form that specifies
 - (a) the taxation years to which the Tax Incentive applies, which must not include any taxation year earlier than the taxation year in which the Tax Incentive is granted,
 - (b) in the case of a partial exemption, the extent of the exemption, and
 - (c) any condition the breach of which will result in cancellation of the Tax Incentive and the taxation year or years to which the condition applies.