

**TOWN OF CARDSTON  
IN THE PROVINCE OF ALBERTA**

**BYLAW 1722**

**NON-RESIDENTIAL PROPERTY TAX INCENTIVE  
BYLAW**

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# **TOWN OF CARDSTON IN THE PROVINCE OF ALBERTA**

## **BYLAW 1722**

### **NON-RESIDENTIAL PROPERTY TAX INCENTIVE BYLAW**

A BYLAW OF THE TOWN OF CARDSTON IN THE PROVINCE OF ALBERTA TO PROVIDE INCENTIVE TO MAKE IMPROVEMENTS TO NON-RESIDENTIAL PROPERTIES

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**WHEREAS**, the *Municipal Government Act*, RSA 2000, c.M-26 and amendments thereto, namely 2019 Bill 7, authorizes municipalities to allow full or partial exemption from taxation for non-residential properties.

**AND WHEREAS**, The Town wishes to encourage redevelopment and new development of non-residential properties within the Town.

**NOW THEREFORE**, the Council of the Town of Cardston, duly assembled, enacts as follows:

### **PART I - TITLE, PURPOSE, DEFINITIONS AND INTERPRETATION**

#### **TITLE**

- 1)** This Bylaw may be cited as the “**Non-Residential Property Tax Incentive Bylaw**” of the Town of Cardston.

#### **PURPOSE**

- 2)** The purpose of this Bylaw is to encourage improvements to be made to existing non-residential properties and to provide an attractive environment for new commercial and industrial development within the Municipality of the Town of Cardston.

#### **DEFINITIONS**

- 3)** In this Bylaw:
- 3.1.** “Assessment Differential” means the net change in assessed value of a Parcel from the Base Date to its assessed value on December 31<sup>st</sup> immediately preceding the current Exemption Year.
  - 3.2.** “Assessor” means a municipal assessor appointed pursuant to the *Municipal Government Act*;
  - 3.3.** “Base Date” means the assessed value of the Parcel on the date of Project approval pursuant to Schedule “B” of this Bylaw;
  - 3.4.** “Exemption Year” means any of the years in which a

Tax Exemption is applied;

- 3.5.** “Parcel” means any lot, block, or other area in which land is held or into which it is subdivided, but does not include a highway;
- 3.6.** “Project” means improvements to a Parcel involving the construction of a new improvement or the alteration of an existing improvement occurring over a period no more than three (3) years;
- 3.7.** “Project Period” means the three (3) years following approval of Project pursuant to Schedule “B” of this Bylaw;
- 3.8.** “Tax Exemption” means a non-residential municipal property tax exemption pursuant to this Bylaw;
- 3.9.** “Town” means Town of Cardston.

## **RULES FOR INTERPRETATION**

- 4)** The table of contents, marginal notes and headings in this Bylaw are for reference purposes only.

## **PART II – GENERAL**

## **TERMS & CONDITIONS**

- 5)** The terms and conditions upon which a Tax Exemption may be granted are:
  - 5.1.** the Project produces improvements of a non-residential, permanent nature;
  - 5.2.** the Project either prolongs the useful life of current improvements by no less than 20 years, or establishes new improvements having a useful life of no less than 20 years, as certified by the Assessor;
  - 5.3.** the property owner must apply using Schedule “B” of this Bylaw no later than three (3) years following issuance of the Project building permit;
  - 5.4.** the property owner shall not be in arrears of taxes, utilities, or other municipal charges.
- 6)** The property owner may choose to begin receiving Tax Exemption in the first or second tax year following Project approval.
- 7)** Subject to section 8, once the Tax Exemption period begins it cannot be delayed, paused, or otherwise manipulated.
- 8)** The amount of Tax Exemption provided pursuant to Schedule



“A” of this Bylaw is based on the total useful life created/added to the Parcel, as confirmed by the Assessor annually as of December 31<sup>st</sup>, within the Project Period.

**9)** The Tax Exemption is applied to the Assessment Differential.

**10)** The Tax Exemption applies to the Parcel, and continues unaffected by ownership transfer.

**11)** A Parcel is ineligible for any other tax credits that may be offered by the Town during the Tax Exemption period.

**REPEAL**

**12)** Bylaw 1695 and any amendments thereto are repealed.

**EFFECTIVE DATE**

**13)** This Bylaw shall come in force upon the date of its third and final reading.

Received First Reading this 8 day of July, 2025

Received Second Reading this 12 day of August, 2025

Received Third & Final Reading this 12 day of August, 2025

Signed by the Mayor and the Chief Administrative Officer this      day of      , 2025

TOWN OF CARDSTON

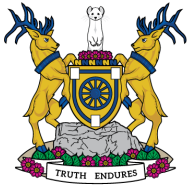
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MAYOR – *Maggie Kronen*

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CHIEF ADMINISTRATIVE OFFICER – *Jeff Shaw*



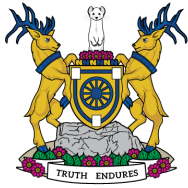


## **SCHEDULE “A”**

### **Non-Residential Property Tax Incentive**

Added Useful Life (Years)	Tax Exemption Period						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
20–29	4 Years	80%	80%	40%	20%	0%	-
30–39	5 Years	100%	80%	60%	40%	20%	0%
40–49	6 Years	100%	80%	80%	60%	40%	20%
50+	6 Years	100%	100%	80%	60%	40%	20%





## SCHEDULE "B"

### Non-Residential Property Tax Incentive

Date:

Name of Property Owner (as per tax roll)

Contact Name:

Mailing Address:

City/Town/Village:

Province

Postal Code

Telephone Number (Main):

Telephone Number (Alternate):

Email Address:

#### Legal Description of Lands for Tax Exemption:

Roll:	Plan:	Block:	Lot:
Roll:	Plan:	Block:	Lot:

I/We, the undersigned, understand the conditions of eligibility and further terms set out in Bylaw 1722 (*Non-Residential Property Taxation Incentive*), and acknowledge I/we have authority to request tax exemption on the above mentioned properties.

***Applications must be submitted no later than three (3) years following issuance of the Project building permit.***

\_\_\_\_\_  
Full Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Full Name

\_\_\_\_\_  
Signature

#### Office Use Only:

Building Permit #:	Building Permit Issue Date:	Base Date:
Base Date Assessment:	Project Period End:	Approved By:
Year 1: Useful Life Added/Created:	Year 2: Useful Life Added/Created:	Year 3: Useful Life Added/Created:

