
Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: September 8, 2025 **Time:** 7:00PM

A. ATTENDANCE

B. CALL TO ORDER

C. AGENDA

D. PRESENTATIONS

E. MINUTES

Item E1: Minutes from June 23, 2025 Committee of the Whole

F. CORRESPONDENCE FROM PREVIOUS MEETING

G. COMMITTEE REPORTS

H. OLD BUSINESS

I. NEW BUSINESS

Item I1: Council Policy on Development Incentives (Draft)

J. COMMUNICATION / INFORMATION

K. COUNCILLOR UPDATE

L. CLOSED SESSION

M. ADJOURN

Item E1

Minutes from March 10, 2025 Committee of the Whole Meeting

COMMITTEE OF THE WHOLE

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: March 10, 2025 Time: 7:00PM

A. **ATTENDANCE**

Chairperson: Julie Sim
Mayor: Jim Bryson
Deputy Mayor: Lisa McAree
Councillors: Kim Schmaltz, Nathaniel Fleming
CAO: Doug Hafichuk
Staff: Patty Malthouse

B. **CALL TO ORDER**

(i) The meeting was called to order by Chairperson Sim at 7:03 pm.

C. **AGENDA**

(i) Adopt Agenda
Moved by Mayor Bryson to adopt the Agenda, as presented.
CARRIED

D. **PRESENTATIONS**

(i) None

E. **MINUTES**

(i) Minutes of the December 9, 2024 Committee of the Whole
Moved by Councillor Fleming to accept the Minutes of the Committee of the Whole Meeting for December 9, 2024, as presented.
CARRIED

F. **CORRESPONDENCE FROM PREVIOUS MEETING**

(i) None

G. **COMMITTEE REPORTS**

(i) None

H. OLD BUSINESS

- (i) None

I. NEW BUSINESS

- (i) Item I1: Update on Letter to Aqua 7 Board (Staff Verbal Report)
- (ii) Item I2: Discussion on Minimum Property Tax and Property Subclasses

Moved by Councillor Fleming that Administration's report be received for information.

CARRIED

Chairperson Sim called for a short recess at 8:21 pm
Meeting reconvened at 8:24 pm

- (iii) Item I2: Discussion on External Committees

Moved by Mayor Bryson that Administration's report be received for information.

CARRIED

J. COMMUNICATION / INFORMATION

- (i) None

K. COUNCILLOR UPDATE

L. CLOSED SESSION

- (i) None

M. ADJOURN

- (i) Adjournment

Moved by Chairperson Sim to adjourn the meeting at 8:57 pm.
CARRIED

Julie Sim
Chairperson

Doug Hafichuk
Chief Administrative Officer

Committee of the Whole Report

To: Chairperson and Committee Members
From: Chief Administrative Officer
Date: September 8, 2025
Purpose: **Provided For Information**
Subject: Development Incentives Policy (Draft)

Summary:

The purpose of this report is to introduce the Draft Development Incentives Policy (Policy C006-2025) for review and discussion by the Committee of the Whole. The draft policy is intended to provide a strategic, structured framework for encouraging the timely subdivision, servicing, and development of underutilized lands within the Town of Irricana.

The policy supports Council's Growth-First vision by offering targeted financial incentives and differential tax tools to encourage investment, reduce barriers, and promote balanced, sustainable growth.

Feedback from the Committee will be used to refine the policy before it is presented to Council for formal consideration and potential adoption.

Background and Discussion:

Council's Strategic Plan identifies growth management and fiscal sustainability as key priorities for the Town's long-term success. To support these objectives, Administration has developed the Draft Development Incentives Policy as a tool to:

- Encourage timely, phased development of Greenfield, Vacant, and Unserved lands;
- Promote investment in infrastructure and housing supply;
- Align municipal incentives with Council's Growth-First priorities;
- Provide transparency, predictability, and consistency for developers and landowners.

The draft policy introduces:

- Refined property classifications and tax multipliers that reward active development and discourage speculative landholding;
- A suite of financial incentives to encourage subdivision, servicing, and development;
- Stackable tax waivers tied to measurable progress through the development lifecycle;
- Clear administrative controls and reporting requirements to ensure program transparency and fiscal sustainability.

The Committee's feedback will help Administration finalize the policy for Council's future consideration.

Financial Implication(s):

No financial implications at this time. A financial analysis will be provided when the final policy is presented to Council for formal adoption, including:

- Projected uptake and participation levels;
- Potential short-term impacts to municipal tax revenues; and
- Expected long-term benefits to the Town's assessment base and fiscal sustainability.

Recommendation:

1. That the Committee review and discuss the Draft Development Incentives Policy (Policy C006-2025); and
2. Direct Administration to incorporate feedback into the final version prior to bringing the policy forward for Council's consideration

Recommendation Motion(s):

Option #1:

Motion #1: **THAT** the Committee of the Whole direct Administration to incorporate the feedback provided and prepare a Council Report on the Council Policy on Development Incentives.

Option #2:

As determined by the Committee.

Respectfully submitted,

"Doug Hafichuk"

Chief Administrative Officer

ATTACHMENTS:

Attachment 'A' – DRAFT Council Policy on Development Incentives

Item I1

Attachment 'A' – DRAFT Council Policy on Development Incentives

Development Incentives

Approval Date: DRAFT

Review by Date: DRAFT

1. Policy Purpose:

The purpose of this policy is to promote the timely servicing, subdivision, and development of Greenfield, Vacant, and Unserviced lands within the Town of Irricana. These lands represent an important source of long-term growth potential, contributing to the Town's fiscal sustainability, economic vitality, and overall community wellbeing.

Council has adopted a Growth-First vision that recognizes the direct link between responsible land development and the Town's ability to deliver services, sustain infrastructure, and foster a thriving local economy. By encouraging the activation of underutilized lands, this policy seeks to unlock opportunities for new housing, commercial activity, and community investment.

This policy aligns with the broader intent of the Council Strategic Plan, which emphasizes that infrastructure investment, land readiness, and development momentum are essential to Irricana's future success. By guiding properties through the development lifecycle — from unserviced and idle to serviced, developed, and occupied — the Town ensures that growth occurs in a way that is strategic, equitable, and financially responsible.

2. Key Definitions:

- a) Administration: The Chief Administrative Officer (CAO), their designate, or a third-party delegated to implement this policy.
- b) Serviced Land: A property where all municipal services—typically water, sanitary, and road access—are installed, operational, and available for immediate connection or use.
- c) Unserviced Land: A parcel within the municipal boundary that is not currently connected to all core municipal services (Road, Water, and Sanitary) or requires significant infrastructure investment before development can occur.
- d) Greenfield: A previously undeveloped area, typically located at the periphery of the urban boundary, intended for future development.
- e) Idle Land: Property that is not currently in productive use, regardless of servicing status.
- f) Property Classification: A framework developed under this policy to categorize properties into more granular groups than those recognized under the Municipal Government Act's residential and non-residential classes.

3. Policy Statement:

The Town of Irricana is committed to enabling sustainable growth, supporting economic vitality, and ensuring the responsible use of public infrastructure. Council recognizes that the long-term health of the community depends on transforming idle or underutilized lands into productive, serviced, and community-contributing development. This policy establishes a clear, structured framework for achieving that vision by combining property tax tools with targeted financial incentives that encourage timely investment.

Sustainable community growth relies on the active and timely development of lands across residential, commercial, and industrial sectors. When properties remain unserviced or underdeveloped for extended periods, the Town faces increasing financial pressures: infrastructure investments go underutilized, fewer taxpayers share the cost of maintaining essential services, and opportunities for housing, business activity, and job creation are lost. This policy addresses those challenges by rewarding progress and setting expectations for action.

Through this framework, the Town seeks to:

- Encourage proactive development by removing barriers and supporting landowners who advance properties through the development lifecycle — from unserviced and idle to serviced, developed, and occupied.
- Promote fairness and balance by ensuring that properties benefiting from municipal infrastructure contribute equitably to the costs of delivering and maintaining those services.
- Attract investment by providing transparent, structured, and predictable tools that create confidence for developers, builders, and the broader business community.

This policy reflects Council's belief that targeted incentives, when applied at the right time and tied to clear milestones, can unlock stalled properties, create new housing, expand commercial opportunities, and generate long-term benefits for the community. At the same time, the policy ensures that the costs of growth are shared fairly and that municipal resources are directed where they will create the greatest impact.

By combining defined property classifications, tax multipliers, and financial incentives, the Town will use its authority under the Municipal Government Act to support development that aligns with its Growth-First priorities. This structured, transparent approach gives Council and Administration the tools they need to encourage investment, manage risk, and monitor results, ensuring that growth occurs in a way that is strategic, equitable, and financially responsible.

4. Legislative Framework:

This policy is enabled under the authority of the Municipal Government Act (MGA, RSA 2000, Chapter M-26), which grants municipalities the power to establish property classes, set differential tax rates, and create targeted incentive programs to support community priorities.

The MGA provides flexibility for municipalities to respond to local conditions while working within a structured provincial framework. While the Act limits the number of broad property classes — Residential, Non-Residential, Farmland, and Machinery & Equipment — it allows municipalities to establish property subclasses within those categories. These subclasses enable the Town to better align its taxation strategy with the development readiness of lands and their impact on infrastructure and community growth.

Under this authority, the Town has established clearly defined property subclasses, each with its own taxation multiplier. These multipliers are designed to encourage the timely servicing and development of Greenfield, Vacant, and Unserved lands while maintaining fairness for property owners who are already contributing actively to the tax base.

This policy also draws on additional powers provided under the MGA, including:

- Section 347 — allowing municipalities to cancel, defer, or refund taxes where doing so serves a broader community purpose.
- Section 7 — granting Council authority to pass bylaws respecting municipal services, fees, and taxation frameworks.

While the policy establishes the framework for tax multipliers and financial incentives, it does not set tax rates directly. Mill rates are adopted annually through the Tax Rate Bylaw, informed by Council's budget priorities, strategic goals, and the outcomes achieved under this policy.

By exercising these legislative tools, the Town can take a proactive approach to growth management — aligning taxation, incentives, and land development practices to support Council's Growth-First vision and long-term financial sustainability.

5. Policy Governance and Decision-Making:

This policy applies to all privately held lands within the Town of Irricana and establishes a structured framework for guiding decisions about property classifications, incentives, and taxation tools. While the policy sets out clear criteria, it also recognizes that growth decisions can be complex and occasionally require interpretation.

Administration is authorized to interpret and apply this policy on behalf of the Town, including the assignment of property subclassifications based on documented criteria such as servicing status, development activity, and alignment with community objectives. In applying this policy, Administration will exercise reasonable discretion, guided by the definitions, intent, and principles established herein.

Where significant ambiguity exists, or where an application involves extraordinary circumstances not contemplated by the policy, the matter may be referred to Council for review

and direction. This ensures that major decisions reflect Council's Growth-First vision and broader strategic priorities while maintaining consistency across administrative processes.

This policy is founded on a set of core principles that guide its implementation and interpretation:

- **Progress-Oriented:** Incentives are tied to meaningful and verifiable actions that advance properties through the development lifecycle.
- **Fairness and Equity:** Lands that remain idle or speculative are treated differently than those contributing actively to community goals and growth priorities.
- **Transparency:** Incentives, classifications, and tax multipliers are clearly defined, publicly communicated, and consistently applied.
- **Public Benefit:** All incentives must serve the broader interests of the community, supporting housing availability, business activity, and strategic infrastructure investments.
- **Fiscal Responsibility:** The Town's financial obligations under this policy are subject to annual budget deliberations and will be managed in a way that ensures long-term financial sustainability.

By combining administrative discretion with clear oversight and guiding principles, this framework ensures the policy is applied consistently, transparently, and in full alignment with Council's strategic direction.

6. Development Classification Framework

To support equitable taxation and promote active development, the Town of Irricana has adopted a refined property classification framework that introduces specific subcategories within both the Residential and Non-Residential property classes.

These subcategories provide a more nuanced and outcome-driven approach to taxation by distinguishing between properties based on development readiness, servicing status, and contribution to community goals. This framework reflects Council's belief that the tax system should encourage the timely activation of serviced lands, reward properties contributing to growth, and ensure that speculative or idle lands pay their fair share toward maintaining municipal services and infrastructure.

By applying this framework, the Town signals clear expectations to property owners and developers while maintaining transparency, fairness, and strategic alignment with the Town's Growth-First vision and Council Strategic Plan.

6.1. Oversight and Transparency

Administration is responsible for identifying, evaluating, and maintaining property classifications under this policy. Classifications will be based on:

- Current property assessment data
- Servicing status and infrastructure availability
- Active development permits and construction activity
- Observable site conditions

An initial Classification Register will be developed following Council's adoption of this policy and will be updated annually in alignment with the property assessment cycle.

To promote accountability and transparency, Administration will present the Classification Register to Council each year for information and discussion. While formal approval by Council is not required for each update, Council may at any time direct a comprehensive review of the policy and its application to ensure continued alignment with community priorities and growth objectives

6.2. Development Subcategories

Properties will be divided into the following subcategories:

Subclass	Description	Multiplier	Strategic Purpose
Serviced & Developed Lands	Includes parcels with an active principal building or approved use, fully serviced and connected to municipal infrastructure.	1.0x	Recognizes contributions to the tax base and rewards active land use.
Serviced but Undeveloped Lands	Includes subdivided parcels with servicing available (e.g., water, sewer, power) but where no principal development or approved use has commenced.	2.0x	Encourages activation of shovel-ready lots and supports efficient use of existing infrastructure.
Unserviced or Idle Lands	Includes parcels that are vacant, unsubdivided, or lacking servicing, and show no meaningful signs of development.	3.0x	Discourages long-term speculation and signals the importance of progressing toward service readiness.

This structure establishes a clear, transparent pathway for properties to move from Unserviced → Serviced → Developed status, ensuring that incentives are aligned with meaningful progress and long-term community benefit

7. Tax Multipliers and Implementation

The Town applies differential tax multipliers to property subclasses to ensure fairness, encourage development, and align landowner contributions with community objectives. Under this approach, properties that contribute to the tax base through active development are taxed

at a lower multiplier, while properties held in an idle or speculative state are assessed at higher rates to reflect their unrealized potential and the infrastructure costs they impose on the Town.

This structure ensures that:

- Active contributors are rewarded through lower tax rates.
- Serviced but undeveloped lands are encouraged to move toward full utilization.
- Idle or speculative parcels bear a proportionate share of municipal costs.

Annual mill rates for each subcategory will be adopted by Council as part of the Tax Rate Bylaw. While this policy provides the framework, Council retains discretion to adjust multipliers annually to reflect economic conditions, budget priorities, and development trends, while remaining guided by the principles of this policy.

Incentives or temporary tax waivers granted under this policy may override standard multipliers where applicable. Property owners are encouraged to contact Administration to confirm their classification and discuss eligibility for incentive programs.

8. Subdivision Incentive

The Town of Irricana recognizes that sustainable growth depends on maintaining a steady supply of development-ready land. Subdividing larger parcels into titled lots is a critical step in unlocking future housing opportunities, supporting commercial investment, and enabling long-term community vitality.

However, subdivision often involves significant upfront costs — including application, legal, and surveying fees — that can create barriers for landowners and developers seeking to prepare properties for near-term development. This incentive is designed to reduce those barriers by rewarding the creation of marketable, development-ready lots that are realistically positioned to transition into active use.

This program encourages subdivisions that are strategically phased, ensuring growth occurs in an orderly, timely manner that balances community needs, infrastructure readiness, and long-term fiscal sustainability.

8.1. How the Incentive Works

To support the creation of titled, development-ready lots, the Town offers a direct rebate designed to offset a portion of initial subdivision and legal costs. The program ensures that incentives are tied to meaningful development activity and supports projects that align with Council's Growth-First vision.

Eligible subdivisions receive:

- A rebate equal to the full value of the subdivision application fee; plus
- A rebate of 25% of approved, directly related ancillary costs (e.g., surveying, legal, and engineering fees).

The total incentive benefit is capped at \$500 per net-new lot, to a maximum cumulative rebate of \$15,000 per subdivision.

This structure encourages manageable, well-timed development phases, supporting steady integration of new lots into the community and ensuring infrastructure, services, and permitting processes are aligned to accommodate growth.

Where subdivision proposals exceed 30 lots or are part of larger conceptual schemes, expanded eligibility may be considered outside this policy and may require Council approval.

Examples:

- *Example 1: A 5-lot subdivision, where all five lots meet requirements, would receive a rebate of \$2,500 (5 lots × \$500).*
- *Example 2: A 40-lot subdivision with 32 qualifying lots would receive the maximum rebate of \$15,000.*

8.2. Eligibility Criteria

To qualify for the Subdivision Incentive, applications must meet all of the following conditions:

1. **Minimum Scale** – The subdivision must create at least three (3) new legal lots, registered through Alberta Land Titles.
2. **Development-Ready Status** – Each newly created lot must have direct legal and physical access to a developed municipal roadway.
3. **Assessment Threshold** – A new lot must achieve an assessed value of \$50,000 or more, based on the finalized property assessment following the statutory condition date of December 31, to be eligible for the rebate.
4. **Property Tax Standing** – All property taxes must be paid in full at the time of application.
5. **Scope of Application** – The incentive applies only to subdivisions within the Town's municipal boundaries and excludes boundary adjustments, consolidations, or subdivisions outside the Town.

This structure ensures the program supports subdivisions that are realistically positioned for near-term activation and make a meaningful contribution to the Town's assessed tax base.

8.3. Rebate Timing and Process

Rebates are not staged and are issued after all eligibility criteria have been confirmed. Because property assessments are finalized following Alberta's annual assessment cycle, rebate approvals may take 12 months or more from the date the subdivision is registered with Alberta Land Titles.

Applicants are encouraged to work closely with Administration early in the process to confirm eligibility, understand timelines, and ensure all requirements are met prior to registration.

8.4. Strategic Alignment

This incentive supports Council's Growth-First priorities by encouraging the creation of titled, development-ready lots in a way that balances market demand, infrastructure capacity, and community needs. By tying incentives to realistic near-term activation, the program promotes sustainable growth, expands the Town's tax base, and creates opportunities for new housing, business investment, and long-term economic vitality.

9. Serviced Lot Development Incentive

The Town of Irricana recognizes that serviced land represents a significant investment by both property owners and the municipality. When parcels have already been subdivided and provided with municipal services — including water, sewer, stormwater, and road access — they are effectively construction-ready. However, some lots remain idle for extended periods, delaying housing supply, commercial activity, and the broader benefits of community growth.

This incentive is designed to activate fully serviced lots by reducing upfront development costs and encouraging owners and builders to bring properties into productive use. By accelerating construction timelines and supporting the creation of new homes, businesses, and facilities, the program directly advances Council's Growth-First priorities.

9.1. How the Incentive Works

The Serviced Lot Development Incentive applies across all assessment classes — residential, commercial, and industrial — and provides a rebate of 100% of eligible Town development-related fees and charges, to a maximum of \$1,000 per qualifying lot. Refundable fees may include:

- Development Permit fees;
- Offsite Levies (if levied);
- Servicing Inspection Fees; and
- Applicable administrative charges.

This structure provides a direct, predictable benefit to property owners, reducing the financial burden of development and encouraging the activation of lots that are already positioned for near-term construction.

9.2. Eligibility Criteria

To qualify for the Serviced Lot Development Incentive, the property must meet all of the following conditions:

1. Fully Serviced and Subdivided – The lot must be legally subdivided with water, sanitary, stormwater, and road access in place.
2. Completed Development – A principal building must be constructed, inspected, and granted occupancy approval during the term of this policy.
3. Good Standing – The developer or landowner must be current on all municipal taxes and accounts and in compliance with permitting and land use regulations.
4. Timely Application – A formal rebate request must be submitted within 12 months of the issuance of an occupancy permit.

9.3. Strategic Alignment

Serviced lands represent a shared investment between the Town and property owners. When lots sit idle, the return on those investments — in infrastructure, amenities, and economic opportunity — is delayed. By lowering initial development costs, this incentive:

- Encourages the timely activation of construction-ready lots;
- Supports small builders and new entrants seeking to invest in the community;
- Promotes efficient use of existing infrastructure; and
- Expands the Town's tax base while advancing housing and commercial growth.

This program ensures that public and private investments in serviced lands deliver value sooner, creating measurable benefits for both landowners and the broader community.

10. Unserviced Lot Development Incentive

The Town of Irricana recognizes that a significant portion of developable land remains unserviced, creating a barrier to meaningful growth. Without water, sanitary, stormwater, and road infrastructure in place, many parcels cannot advance toward construction, delaying the availability of housing, commercial space, and new business opportunities.

This incentive is designed to support landowners and developers who invest in extending municipal services to unserviced parcels. By offsetting a portion of these upfront costs, the program encourages the creation of shovel-ready lots that can transition more quickly into productive, community-contributing development.

This program directly advances Council's Growth-First priorities by expanding the inventory of development-ready properties while making efficient use of existing infrastructure investments.

10.1. How the Incentive Works

The Unserved Lot Development Incentive applies across all assessment classes — residential, commercial, and industrial — and provides a rebate of 100% of eligible Town development-related fees and charges, to a maximum of \$2,500 per qualifying lot. Refundable fees may include:

- Development Permit fees;
- Offsite Levies (if levied);
- Servicing Inspection Fees; and
- Applicable administrative charges.

This structure provides a direct, predictable benefit to property owners, reducing the financial burden of preparing unserved parcels for construction and encouraging investment in new infrastructure that supports long-term growth.

10.2. Eligibility Criteria

To qualify for the Unserved Lot Development Incentive, the property must meet all of the following conditions:

1. Legally Subdivided – The lot must be legally subdivided but not yet fully serviced at the time of application.
2. Completed Servicing – Municipal servicing (water, sanitary, stormwater, and road access) must be installed, inspected, and accepted by the Town during the term of this policy.
3. Completed Development – A principal building must be constructed, inspected, and granted occupancy approval during the term of this policy.
4. Good Standing – The developer or landowner must be current on all municipal taxes and accounts and in compliance with permitting and land use regulations.
5. Timely Application – A formal rebate request must be submitted within 12 months of the issuance of an occupancy permit.

10.3. Strategic Alignment

Unserved parcels represent untapped potential for community growth. By reducing the costs of installing essential infrastructure, this incentive:

- Encourages the activation of idle lands and expands the Town's supply of build-ready lots;
- Supports both small-scale developers and larger builders seeking to prepare properties for future use;

- Optimizes infrastructure investments by ensuring new servicing connects efficiently to the Town's existing systems; and
- Expands the Town's long-term tax base while supporting housing supply and economic diversification.

By stimulating investment in servicing and construction, this program ensures that undeveloped parcels transition more quickly into productive community assets, advancing the Town's broader fiscal and strategic objectives.

11. Servicing Inspection Fee Refund

The Town of Irricana recognizes that connecting properties to municipal infrastructure is a critical step in the development process. Installing new service connections — including water, sanitary, and storm systems — involves costs borne directly by property owners and builders. This incentive is designed to offset a portion of those costs and encourage early servicing activity to support the timely activation of development-ready lots.

By rewarding properties that complete servicing connections, the Town promotes the efficient use of its existing infrastructure while supporting new housing, business growth, and long-term community vitality.

11.1. How the Incentive Works

Eligible properties will receive a 100% refund of the Town's Servicing Inspection Fee(s), up to a maximum of \$500 per qualifying lot.

This rebate provides a small but meaningful benefit during the construction process, reducing upfront costs and reinforcing the Town's commitment to facilitating timely connections to municipal infrastructure.

11.2. Eligibility Criteria

To qualify for the Servicing Inspection Fee Rebate, the property must meet all of the following conditions:

1. Subdivided Lot – The property must be a legally subdivided lot.
2. Completed and Accepted Servicing – The service connection must be installed, inspected, and accepted by the Town as part of a permitted development.
3. Timely Application – A formal refund request must be submitted within 12 months of the completion of servicing.

11.3. Strategic Alignment

While modest in scale, this rebate plays an important role in supporting the Town's Growth-First vision. By encouraging property owners and builders to complete service connections earlier in the development process, the program:

- Promotes timely activation of lots;
- Supports efficient infrastructure use and protects long-term system capacity;
- Reduces barriers to entry for small builders and homeowners; and
- Reinforces the Town's commitment to proactive, sustainable growth.

This incentive complements the broader suite of programs within this policy by supporting early-stage investment and accelerating the transition from subdivided lots to construction-ready properties.

12. Stackable Property Tax Waivers

The Town of Irricana recognizes that advancing properties through the development lifecycle — from raw land to titled, serviced, and fully developed lots — involves significant costs at multiple stages. These costs can create barriers for landowners and developers, particularly during the early phases where financial pressures are highest and revenues have yet to be realized.

This incentive is designed to reward measurable progress by offering time-limited municipal property tax waivers at key milestones. By granting relief only when verifiable development has occurred, the program encourages steady advancement, supports timely activation of land, and promotes orderly, sustainable community growth.

12.1. How the Incentive Works

Eligible properties may receive a one-year municipal property tax waiver at up to three distinct stages of the development process. Waivers are granted on a per-lot basis and are stackable, allowing landowners to receive up to three consecutive years of relief if all milestones are achieved.

A new one-year waiver may be issued at each of the following milestones

Stage	Trigger	Outcome
1. Subdivision Waiver	The property transitions from an unsubdivided parcel to a formally subdivided and registered plan with Alberta Land Titles.	Encourages preparation of titled lots and supports near-term market readiness.
2. Servicing Waiver	The property transitions from unserviced to fully serviced, confirmed through inspection or bonded agreement.	Incentivizes investment in municipal infrastructure to unlock development potential.
3. Development	The property transitions from vacant or underutilized to fully developed, with a principal	Rewards the activation of lots and contributions to the tax

Stage	Trigger	Outcome
Waiver	building constructed and an occupancy or completion certificate issued.	base.

By linking waivers directly to tangible milestones, this program ensures incentives are tied to real progress that delivers measurable benefit to the Town's residents, businesses, and overall assessment base.

12.2. Eligibility Requirements

To qualify for any stage of the Stackable Tax Waiver Incentive, properties must meet all of the following conditions:

1. Timing: Development progress must be confirmed by the Town prior to December 31 of the preceding tax year.
2. Tax Standing: The property must not be in tax arrears or subject to enforcement actions.
3. Scope: Waivers apply only to the municipal portion of the property tax bill. Education taxes, requisitions, and other levies remain payable.
4. Non-Retroactivity: Incentives are not retroactive and apply only to future tax years following milestone completion.

12.3. Strategic Impact

This incentive rewards timely, tangible development progress while maintaining fairness for taxpayers. By stacking up to three annual waivers, property owners are encouraged to advance projects quickly to maximize available benefits. This approach supports:

- Faster housing availability and business expansion;
- Increased community investment and job creation;
- Earlier contributions to the Town's assessment base; and
- More efficient use of existing municipal infrastructure and services.

12.4. Administrative Guidelines and Program Oversight

To promote balanced, well-managed growth and maintain fiscal sustainability, the Town establishes an annual program guideline of up to:

Property Type

Residential

Non-Residential (Commercial / Industrial)

Annual Guideline

Up to **10 parcels** per calendar year

Up to **10 parcels** per calendar year

These guidelines are intended to:

- Ensure incentives are applied consistently and predictably;

- Support the phased integration of new development into municipal services and infrastructure;
- Maintain transparency around the program’s financial impacts; and
- Allow Administration to monitor and report on uptake effectively.

Where demand exceeds the annual guidelines — or where a project demonstrates clear strategic value or significant public benefit — Council may, by resolution, authorize additional waivers beyond these thresholds.

Administration retains discretion to reserve unused program capacity for mid-year or late-season applications when doing so supports steady, orderly growth and ensures the program remains aligned with Council’s Growth-First priorities.

12.5. Strategic Alignment

The Stackable Tax Waiver program is a cornerstone of the Town’s Growth-First vision, supporting long-term community vitality by:

- Reducing financial barriers at the precise moments when development costs are highest;
- Encouraging faster progression through the development lifecycle;
- Promoting phased, sustainable growth aligned with infrastructure readiness and market demand; and
- Ensuring incentives deliver real, measurable benefits to property owners, residents, and the broader community.

13. Reporting and Monitoring

To ensure transparency, fiscal accountability, and strategic alignment, Administration shall provide Council with an annual report summarizing the performance and financial impacts of this policy.

The report will describe, at minimum:

- Program Uptake: Number of applications received, approved, and declined, by incentive type.
- Financial Impacts: Total value of rebates, tax waivers, and related incentives granted during the reporting period.
- Development Activity: Number of lots subdivided, serviced, or developed as a result of incentives.
- Assessment Base Growth: Changes in assessed value associated with properties participating in the program.
- Strategic Alignment: An assessment of how incentives supported Council’s Growth-First priorities and the broader Council Strategic Plan.
- Emerging Issues & Recommendations: Identification of trends, risks, and opportunities to improve program effectiveness.

The annual report should be presented during the first quarter of each calendar year to ensure Council has a timely and accurate understanding of program performance prior to establishing annual tax rates and financial plans.

Where unusual circumstances arise, or where Council directs, interim updates may be provided outside the regular annual reporting cycle.

14. Policy Review and Amendment

This policy will be reviewed every four years, or as otherwise directed by Council. Any proposed amendments shall be presented in the context of historical results and a clear explanation of the rationale for change.

15. Enactment:

Resolution ###:## was passed by Council on Month, DD, YYYY to enact Policy C006-2025, being the Council Policy on Development Incentives.

Jim Bryson
Mayor

REFERENCES:

Appendix 'A' –