

# Town of Mayerthorpe

**Policy Manual**  
**Section: Legislative**  
**Policy: I-006**

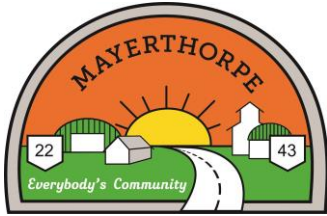
<b>TITLE:</b>	<b>Redevelopment Infill Tax Rebates</b>
<b>POLICY NO.:</b>	<b>I - 006</b>
<b>APPROVAL:</b>	<b>Town Council</b>
<b>EFFECTIVE DATE:</b>	<b>December 12, 2005, Motion No. 437/2005</b>
<b>AMENDED DATE:</b>	<b>May 28, 2007</b> <b>July 27, 2009</b> <b>March 9, 2009</b> <b>August 23, 2010</b> <b>May 28, 2012</b> <b>October 22, 2012</b> <b>August 25, 2014</b> <b>March 29, 2016</b>
<b>REVIEW DATE:</b>	<b>March 9, 2009</b> <b>August 23, 2010</b> <b>May 22, 2012</b> <b>October 15, 2012</b> <b>August 18, 2014</b> <b>March 21, 2016</b>
<b>SUPERSEDES POLICY NO.:</b>	<b>(None)</b>

**POLICY STATEMENT:** The Town of Mayerthorpe wishes to establish guidelines that provide a municipal tax rebate for specific areas within the Town.

**PURPOSE:** To encourage redevelopment in areas where the housing stock is older and is in need of replacement.

**PRINCIPLES:**

1. This policy shall cover new home construction and moved in housing that has been brought up to current building code standards for residential construction only and new building construction for commercial construction only. It applies to single-family dwelling, multi-family dwellings, modular homes and commercial buildings. It does not apply to manufactured homes, garages, porches, sheds, decks and fences or other moved in buildings. It does not apply to additions to existing buildings. It does not apply to any development where a development permit has not been issued.
2. The difference between the residential/commercial minimum tax and the entire amount of the municipal tax will be rebated for a two-year period after the completion of construction for new home construction and moved in housing that



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- has been brought up to current building code standards. For example if a house/commercial building is built in 2006 and construction is totally complete in 2006, then the 2007 and 2008 property taxes; are rebated to the property owner. Other tax property levies (i.e. school taxes and Lac Ste. Anne Foundation levy) and frontage charges must still be paid by the property owner.
3. If the infill property is subdivided within the infill rebate timeframe (i.e. duplex, fourplex, etc), the infill rebate will apply to all subdivided portions of the whole property and be calculated as per Principle 2.
  4. Applications will not be necessary for tax rebates. They will be refunded automatically in August of the taxation year in which they are applicable.
  5. Rebate cheques will only be issued when all the taxes against the said property are paid in full.
  6. Rebate cheques will only be issued once all of the following compliance Reports for said property are received at the Town Office:
    - a. Building Permit Services Report
    - b. Electrical Permit Services Report
    - c. Gas Permit Services Report
    - d. Plumbing Permit Services Report

## **Examples:**

The amounts in these examples do not reflect actuals as the mill rate and minimum tax may change each year.

### New Property Assessment (House and Land)

a)  $\$230,000 \times 9.9618$  (2016 Residential Municipal Tax Rate)

**$\$2,291.21$**

**$-\$ 800.00$**  (2016 Residential Minimum Tax)

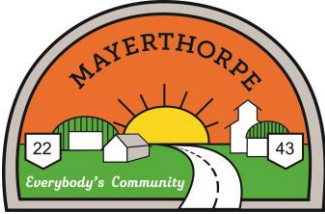
**$\$1,491.21$**  Amount of Rebate

b)  $\$280,000 \times 9.9618$  (2016 Residential Municipal Tax Rate)

**$\$2,789.30$**

**$-\$ 800.00$**  (2016 Residential Minimum Tax)

**$\$1,989.30$**  Amount of Rebate



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7. This policy is only applicable in those areas of Mayerthorpe noted below. It is not intended for areas where new housing is predominant. Any questions regarding the interpretation of this policy shall be decided by Mayerthorpe Town Council, who shall be the final authority on the matter.

End of Policy.

