



## Lethbridge County Tax Incentive Bylaw Application

*Application Deadline: June 30<sup>th</sup>, 2026*

Application Date:	
Roll Number:	
Legal Land Description:	
Assessed Person:	
Tax Incentive Period:	

I hereby acknowledge that:

1. I am the Assessed Person of the property completing the application, and the County has the discretion to reject applications that are incomplete, or ineligible;
2. As part of a Complete Application, the Assessed Person must agree to enter into a Tax Incentive Agreement with the County, if the application is approved for an Exemption;
3. Assessed Persons must submit a non-refundable application fee of \$1,000 (Canadian dollars) concurrent with the Complete Application;
4. Any complete application received after June 30 of the given year will be considered for an Exemption for the following tax year;
5. Assessed Persons whose application is returned as incomplete or ineligible may resubmit an application without payment of an additional application fee;
6. The County will advise an Assessed Person in writing if their application is accepted for consideration, refused, or rejected;
7. Only the municipal portion of property taxes is eligible for exemption; and
8. The Exemption as calculated in accordance with the Table for Calculation of the Exemption, shall be paid to the Assessed Person as a refund of a portion of the Current Taxes on the Eligible Property, subject to the Current Taxes for the taxation year first being paid in full.

I hereby declare that the property described above meets the eligibility criteria for tax exemption stipulated in the Lethbridge County Bylaw No. 23-024 as evidenced by:	
Certificate of Title #:	
Name on Certificate of Title:	
Construction value as indicated on Development Permit	\$
Land Use Bylaw Development Approval	Development Permit #:
Commencement of Construction	Date:
Compliance with safety codes and construction permits	Permit #: Date:
Lethbridge County Municipal Tax Levy	Year: Amount: \$
Property herein described, is not in municipal tax arrears nor any other utility or municipal charge.	Verification date:
Dated: this _____ day of _____, 20_____	
Signature of Applicant:	
Name of Applicant (print):	

<b>LETHBRIDGE COUNTY USE ONLY</b> Roll number:
Eligible Tax Years:
Eligible Assessment:
*minimum eligible assessment \$500,000
Limitations: <ul style="list-style-type: none"> <li>1. This Bylaw is based on new mixed-use construction and significant renovations to existing buildings.</li> <li>2. Properties that are owned by the Crown in right of Alberta or Canada or any other body that is exempt from taxation are ineligible.</li> </ul>
Pre-Construction Assessment: \$

### **Table for Calculation of the Exemption**

- Year 1 equals 75% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
- Year 2 equals 50% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.
- Year 3 equals 25% Exemption of the increase in municipal property taxes attributed to the differential of the New Development or Renovated Development, excluding land and linear property.

*Should the County determine that the installation of municipal infrastructure is required to support the New or Renovated Development, a reduction of the exemption shall apply that equals the total costs associated with the installation of municipal infrastructure as determined by the County CAO. Should the cost associated with the installation of municipal infrastructure exceed the exemption amount, the exemption shall not apply and the Assessed Person shall be responsible to pay for the differential between what the exemption amount would be and the costs associated with the installation of municipal infrastructure.*

### **Terms of Payment of the Tax Incentive Agreement**

1. The amount of the Exemption shall be paid to the Assessed Person each year for a period of no more than four (4) taxation years provided that in each of those years the Current Taxes are paid in full;
2. Payment shall be made to the Assessed Person within thirty (30) working days from the date Current Taxes are paid in full; and
3. If the Current Taxes are not paid in full by December 31 of any year, then the Exemption shall not be paid to the Assessed Person for that year nor shall the Assessed Person be eligible to receive the Exemption for any subsequent years.