



**VULCAN COUNTY  
BYLAW 2026-018**

Being a bylaw of Vulcan County in the Province of Alberta to amend Vulcan County's Non Residential Tax Exemption Incentive Bylaw 2021-027.

**WHEREAS** the Municipal Government Act, RSA 2000, c.M-26 pursuant to section 364.2, authorizes municipalities to allow full or partial exemption from taxation for non-residential properties.

**AND WHEREAS** Vulcan County is committed to promoting investment opportunities;

**AND WHEREAS** Vulcan County considers it desirable to encourage the development of new non-residential properties for the general benefit of the municipality;

**AND WHEREAS** Council advertised its intention to consider the provision of this Bylaw pursuant to the requirements of the Municipal Government Act, R.S.A. 2000 as amended or repealed and replaced from time to time;

**NOW THEREFORE** the Council of Vulcan County, in the Province of Alberta, duly assembled enacts as follows:

1. Part II, Section 5 – Criteria for Exemption

1.1. That subsection 5(d)(ii) be altered to read:

*Assessed Person must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the County at any time during the taxation years for which the Exemption applies, unless the Assessed Person is in good standing on and active repayment agreement with the County;*



2. Part III – Application and Decision Making

2.1. That subsection 9(d) be altered to read:

*A Complete Application must be received before construction of the New Project has commenced. For eligible properties deemed within the Small Business Property assessment sub-class (as established through Bylaw 2025-006), a completed application may be received up to twelve (12) months subsequent to the Commercial Operation Date;*

2.2. That Section 11 be altered to read:

*Should the Chief Administrative Officer approve the Exemption application, the Tax Incentive Agreement with the Applicant will be presented to Vulcan County Council for consideration.*

3. That Bylaw 2021-027 is hereby amended

4. This bylaw comes into effect upon third and final reading thereof.

READ a first time on this 6<sup>th</sup> day of May, 2026.

READ a second time on this 20<sup>th</sup> day of May, 2026.

READ a third time and passed on this 20<sup>th</sup> day of May, 2026.



Jason Schneider, Reeve



Nels Petersen, CAO