

**MUNICIPALITY OF RHINELAND**

**BY-LAW NO. 2023-03**

BEING a by-law to establish a financial assistance program to provide an incentive for new commercial/industrial construction.

WHEREAS Section 261.2(1) of the Municipal Act, R.S.M. 1996 c. M225 authorizes the Council of a Municipality to establish by-law, financial assistance programs;

AND WHEREAS it is deemed desirable to establish a financial assistance program to provide a financial incentive for new commercial/industrial construction in the Municipality of Rhineland;

NOW THEREFORE the Council of the Municipality of Rhineland enacts as follow:

1. In this by-law:

a) BASE YEAR means the year in which the qualifying building is occupied and assessed for taxes, also known as “supplemental assessment”.

(b) COMMERCIAL BUILDING means a property or building whose portioned assessment is in a prescribed class of property assessed as commercial as per *The Manitoba Municipal Assessment Act*.

(c) FINANCIAL ASSISTANCE means a tax rebate for general municipal taxes excluding local improvement and special service levy’s, school and business taxes.

(d) INDUSTRIAL BUILDING means a property or building whose portioned assessment is in a prescribed class of property assessed as industrial excluding those property’s or buildings described as “oil, natural gas or salt production equipment”, “Gas distribution system” and “railway roadway” as per *The Manitoba Municipal Assessment Act*.

(e) LUD means Local Urban District as defined in the *Manitoba Municipal Act*.

(f) GENERAL MUNICIPAL TAXES mean the property taxes imposed for general municipal purposes by the municipality.

(g) MUNICIPALITY means the Municipality of Rhineland.

(h) OWNER means a person who is the registered owner under the Real Property Act of land on which a building is located, or the granted thereof of a valid Conveyance registered under the Registry Act, or an agent of either such owner.

(i) PROPERTY means Property as described in the *Manitoba Planning Act*.

2. That a financial assistance program be established for commercial or industrial construction within the Municipality of Rhineland. Any new General Municipal Taxes which result from an increase in the assessed value of a property due to a substantial building addition or expansion of more than 25% or new construction of a commercial or industrial building will be eligible for a tax incentive. This program will provide tax relief for a period of three (3) years commencing in the Base Year.

3. The maximum financial assistance provided by the Municipality will be \$15,000 per year. The maximum financial assistance in partial years shall be prorated on the number of months of taxes paid. All new business that would exceed the annual maximum financial assistance may be eligible for incentives at the discretion of the Council of the Municipality of Rhineland.

4. Subject to qualifications contained herein the following Commercial/Industrial Building Incentive Program be approved:
  - (a) The incentive for three (3) years or thirty-six (36) months of the financial assistance program, shall be calculated to equal 100% of the general municipal taxes derived by applying the mill rate to year 1 supplementary building assessment.
  - (b) If the property assessment is reduced then the financial assistance program shall be calculated to equal 100% of the general municipal taxes derived by applying the mill rate to the reduced building assessment.
5. All required permits, certificates, development agreements, zoning by-laws, design approval processes, and other authorizations must be obtained before the development project commences construction in order to be eligible for financial assistance.
6. Before the release of any tax incentive all outstanding real property taxes, utility charges or other property related amounts owing to the Municipality of Rhineland must be paid for the year the incentive is applicable and if not paid the incentive shall not be paid for the year and the Owner shall have no further claim to a rebate for that year.
7. That after the date of March 31<sup>st</sup> of the year following the taxes due if taxes are not paid the incentive shall expire for that year and the business will not receive the tax incentive. The year not paid loses the tax incentive and can not be carried forward.
8. That the Municipality of Rhineland By-Law 2019-11 hereby be repealed. Properties that have received financial assistance incentives under By-law 2019-11 will receive incentives as per By-Law 2023-03 as of the passing date.

**DONE AND PASSED** in the Municipality of Rhineland, Manitoba this 22<sup>nd</sup> day of February, 2023.

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Reeve

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Chief Administrative Officer

READ A FIRST TIME this 8<sup>th</sup> day of February, A.D. 2023

READ A SECOND TIME this 22<sup>nd</sup> day of February, A.D. 2023

READ A THIRD TIME this 22<sup>nd</sup> day of February, A.D. 2023