

**Bylaw 06-2025**

OF THE TOWN OF BRUDERHEIM

(herein referred to as “the Municipality)

IN THE PROVINCE OF ALBERTA

**A BYLAW OF THE TOWN OF BRUDERHEIM IN THE PROVINCE OF ALBERTA TO PROVIDE A MUNICIPAL PROPERTY TAX REBATE PROGRAM.**

**WHEREAS**, the Council of the Town of Bruderheim must establish a Municipal Property Tax Rebate Program;

**WHEREAS**, the purpose of this Bylaw is to stimulate economic development within the Town of Bruderheim by providing a temporary municipal property tax exemption for the improvements made to the land. The Rebate is applicable for a period of Three (3) years, and aims to incentivize upfront investment in new development. Completion and compliance with the terms of this Bylaw, the municipal portion of the property taxes will be returned to the applicant;

**THEREFORE**, pursuant to the provisions of the Municipal Government Act, RSA 2000, C.M-26, as amended (“the Act”), the Council of the Town of Bruderheim in the province of Alberta, duly assembled, hereby enacts as follows:

**1. BYLAW TITLE**

**1.1** This Bylaw is known as “Municipal Property Tax Rebate Program.”

**2. DEFINITIONS**

**2.1** For the purpose of this Bylaw:

- a. **“Bylaw”** means this Municipal Property Tax Rebate bylaw established by the Municipality;
- b. **“Construction Start Date”** means the date the first placement of permanent construction of a structure on a site, such as pouring of a slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation;
- c. **“Council”** means the Council of the Town of Bruderheim;
- d. **“Municipality”** means the Town of Bruderheim;
- e. **“Municipal Property Tax”** means those taxes collected on the Town of Bruderheim tax notice excluding Requisitions;
- f. **“New Construction”** means new construction on vacant lands or replacing removed or demolished existing structures including new manufactured homes, as defined in the Town of Bruderheim Land Use Bylaw;

- g. **“Primary Building”** means a building that occupies the major or central portion of a lot, is the chief or main building on a lot, or constitutes, by reason of its use, the primary purpose for which the lot is used;
- h. **“Rebate Period”** is either:
  - a) A three (3) year term beginning January 1<sup>st</sup> following the Construction start date for New Residential Construction;
  - b) A three (3) year term beginning January 1<sup>st</sup> following the construction start date for Commercial and Industrial Construction;
  - c) A three (3) year term beginning January 1<sup>st</sup> following the construction start date with additions to buildings, where the increase in assessment is equal to at least 50% of the original assessment.
- i. **“Requisitions”** means to the amount the Town of Bruderheim is required to collect on behalf of external entities including school, seniors and policing on the Town of Bruderheim Tax Notice.

### **3. APPLICATION PROCEDURES FOR DETERMINATION OF ELEGIBILITY**

- 3.1** Eligible New Commercial, Industrial and Residential construction is for the primary building only.
- 3.2** Eligible applications are:
  - a. New Commercial, Industrial and Residential construction with approved development and building permits dated after this bylaw comes into effect;
  - b. Existing homes that are demolished to accommodate the construction of a new residence. The taxes for the period of the year following the date of removal will be abated for the then current year and Municipal Property Tax Rebate will apply as per the rebate period requirements;
  - c. Existing commercial or industrial buildings that are demolished to accommodate a new construction. The taxes for the period of the year following the date of removal will be abated for the current year and the Municipal Property Tax Rebate Program will apply as per the rebate period requirements;
  - d. Additions to residential and non-residential construction for a three (3) year term beginning January 1<sup>st</sup> following the construction start, where the increase in assessment is equal to at least 50% of the original assessment.
- 3.3** Applicants must be the legal landowner, as named on the certificate of title.

- 3.4** Rebate is restricted to one New Commercial, Industrial or Residential construction per lot.
- 3.5** New construction applies to permanent structures situated on a basement or concrete foundation.
- 3.6** In all cases, the land on which the New Commercial, Industrial or Residential construction is situated will not be eligible for the Municipal Property Tax Rebate.
- 3.7** Municipal Property Taxes must be paid by the due date indicated on the Tax Notice during the eligible rebate period, or eligibility will be terminated.
- 3.8** Applications for Rebate must be completed annually during the rebate period in the form on Schedule “A”.
- 3.9** Applications must be received by the Town of Bruderheim by December 1<sup>st</sup> each year during the rebate period to be eligible.
- 3.10** The CAO or designate for the Municipality is appointed as the designated officer for the purpose of carrying out the functions, duties and powers related to the review and determination of the application for the Municipal Property Tax Rebate Program. The CAO or designate shall have the following functions:
- a. To receive and process applications for the Municipal tax Rebate Program;
  - b. To verify the accuracy and completeness of all information and documentation submitted in support of an application;
  - c. To review all applications to ensure they comply with all requirements set forth by the Municipality;
  - d. To communicate decisions regarding applications in a timely manner;
  - e. To maintain accurate records of all applications received and the determinations made;
  - f. To perform other duties that may be necessary or incidental to the administration of the Municipal Property Tax Rebate Program.
- 3.11** All New Commercial, Industrial or Residential construction must conform to the Town of Bruderheim Land Use Bylaw and Alberta Building Code Regulation.
- 3.12** The property taxes must be current at the time of the application or the application for rebate will be disqualified.
- 3.13** Requisitions are not eligible for a rebate and must be paid by the applicant.
- 3.14** The properties listed in Schedule “B” will continue on the Tax Free for Three, until their application expires.

#### **4. PROVISIONS AND REGULATIONS**

- 4.1** Council may make rules and regulations consistent with this bylaw for the effectual carrying out of this bylaw and for the efficient management, control and regulation of the bylaw.

#### **5. SEVERABILITY**

- 5.1** It is the intention of the Council that each separate provision of this bylaw shall be deemed independent of all other provisions, and it is further the intention of Council that if any provision of this bylaw be declared invalid, that the provision shall be deemed to be severed, and all other provisions of the bylaw shall remain in force and effect.

#### **6. APPEAL PROCESS**

- 6.1** Any applicant who has been denied the Municipal Tax Rebate Program shall have the right to appeal the decision to Council.
- 6.2** To initiate an appeal an applicant must submit a written notice of appeal within twenty-one (21) days of the decision of application. The date of the decision shall be the date indicated on the written notification of the decision sent to the applicant.
- 6.3** The notice of appeal shall be in the form prescribed as Schedule “C” to this Bylaw and will include all information required therein. The completed Schedule “C” notice of appeal must be submitted to the town through one of the following methods:
- a. **By Mail:** Addressed to the Municipal Office at Box 280, Bruderheim, Alberta, T0B 0S0. The date of the postmark shall be considered the date of submission.
  - b. **By Email:** Sent to the designated Town email, which is [info@bruderheim.ca](mailto:info@bruderheim.ca). The date and time the email is sent shall be considered the date of submission. The Town would not be responsible for any technical issues that may prevent the timely receipt of an email submission.
  - c. **Hand Delivered:** Delivered to the Municipal Office during regular business hours, and a date-stamped receipt obtained as proof of delivery.
- 6.4** The Municipal office shall acknowledge receipt of the appeal within five (5) business days of receiving the notice.

- 6.5** Town Council shall review the appeal at a regularly scheduled or specially called Council meeting. The applicant may be invited to appear before Council to present their appeal.
- 6.6** Town Council shall consider all information presented and shall render a decision on the appeal.
- 6.7** The decision of Council shall be communicated in writing to the applicant within thirty (30) days of the Council Meeting at which the appeal was considered.
- 6.8** Failure to submit a notice of appeal in the form of a Schedule “C” or within twenty-one (21) days, shall render the appeal invalid, and the original decision shall stand.

**7. Rescind**

- 7.1** Town of Bruderheim Bylaw No. 16-2018 is hereby rescinded.

**8. Effective Date**

- 8.1** That this Bylaw shall come into force and effect upon the date of Third Reading and is duly signed.

READ A FIRST TIME this 7<sup>th</sup> day of May 2025.

READ A SECOND TIME this 4<sup>th</sup> day of June 2025.

READ A THIRD TIME this 4<sup>th</sup> day of June 2025.

Original Signed

Mayor

Original Signed

Chief Administrative Officer