

Bylaw 05-2026

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 PARTIAL EXEMPTION PROGRAM.

WHEREAS, the Council of the Town of Bruderheim wishes to pass a bylaw to establish a Municipal Property Tax Partial Exemption Program;

The purpose of this Bylaw is to stimulate economic development within the Town of Bruderheim by providing temporary and partial municipal property tax exemption for improvements made to certain lands within the Town for a period of up to three (3) years. The Municipal Property Tax Partial Exemption Program aims to incentivize upfront investment in new development.

THEREFORE, pursuant to the provisions of the Municipal Government Act, RSA 2000, C.M-26, as amended, 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 Partial Exemption Program.”

2. DEFINITIONS

2.1 For the purposes of this Bylaw:

- a. **“Act”** means the Municipal Government Act, RSA 2000, c.M-26 as amended or replaced;
- b. **“Bylaw”** means this Municipal Property Tax Partial Exemption Program Bylaw established by the Municipality;
- c. **“Assessed Person”** means a person who is named on an assessment roll for a property in accordance with section 304 of the Act;
- d. **“Chief Administrative Officer”** means the individual appointed as chief administrative officer under section 206 of the Act or their delegate;
- e. **“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;
- f. **“Council”** means the Council of the Town of Bruderheim;
- g. **“Municipality”** means the Town of Bruderheim and includes the geographical area within the boundaries of the Town where the context requires;
- h. **“Municipal Property Tax”** means those taxes imposed on property under Division 2, Part 10 of the Act that are imposed for the purposes of raising revenue to be used toward the payment of the expenditures and transfers set out in the municipal budget approved by Council, but does not include the requisitions as that term is defined in section 326(1)(a) of the Act;

- i. **“New Construction”** means new construction on vacant lands or construction which replaces removed or demolished pre-existing structures and includes new manufactured homes, as defined in the Town of Bruderheim Land Use Bylaw; and
 - j. **“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.
- 2.2** Nothing in this Bylaw relieves a person from complying with any federal or provincial law or regulation, other bylaw or any requirements of any lawful permit, order or license.

3. ELIGIBILITY FOR PARTIAL TAX EXEMPTION

- 3.1** The Municipal Property Tax Partial Exemption Program applies to an Assessed Person’s property within the Town where:
- a. the property is classified as residential or classified as non-residential;
 - b. the application meets the criteria set out in this Bylaw in section 4;
 - c. the application has been approved for the Municipal Property Tax Partial Exemption Program, and the Assessed Person complies with the terms of that program; and
 - d. the property is not otherwise exempt from taxation under either the Act or a regulation under the Act.
- 3.2** The Municipal Property Tax Partial Exemption Program does not apply to the Municipal Property Tax on the assessed value of the land on which the New Construction will occur.
- 3.3** Despite section 8.1, the properties listed in Schedule “B” will continue on the Municipal Property Tax Partial Exemption Program until their approval expires or their participation in the Municipal Property Tax Partial Exemption Program is terminated.

4. ELIGIBILITY CRITERIA

- 4.1** An Assessed Person may apply for the Municipal Property Tax Partial Exemption Program:
- a. where new residential dwelling or non-residential construction starts before December 31;
 - b. in circumstances where an existing residential dwelling is demolished to accommodate the construction of a new residential dwelling and the New Construction starts before December 31;
 - c. in circumstances where an existing non-residential building is demolished to accommodate a New Construction and the New Construction starts before December 31; and
 - d. in circumstances where there are additions to residential dwellings and non-residential buildings start before December 31, where the increase in assessment of the residential dwelling or the non-residential building is equal to at least 50% of the assessment of the residential dwelling or non-residential building before the addition.

- 4.2** The Municipal Property Tax Partial Exemption Program applies:
- a. only to a Primary Building. For clarity, where the Primary Building is a residential dwelling with an attached garage, the value of the garage is included in the Primary Building. Where the Primary Building is a residential dwelling without an attached garage, and a detached garage is also included, the Primary Building is only the residential dwelling and does not include the detached garage;
 - b. where the Town has approved the New Construction and issued the required development permit and Safety Codes Act permits, including building permits after this Bylaw comes into effect;
 - c. the applicant is the legal landowner, as named on the certificate of title;
 - d. the New Construction is a permanent structure situated on a basement or concrete foundation; and
 - e. only to one residential dwelling or non-residential building per lot.
- 4.3** To participate in the Municipal Property Tax Partial Exemption Program Applications, an Assessed Person must apply annually before December 1 of the year before the start of the Exemption Period using the form in Schedule "A" to this Bylaw.
- 4.4** Applications must be received by the Town of Bruderheim by December 1st each year during the period to be eligible.
- 4.5** The Chief Administrative Officer may approve an application for a maximum of three (3) years if:
- a. the New Construction conforms to the Town of Bruderheim Land Use Bylaw and Safety Codes Act permits, including the building permits;
 - b. the property taxes for the property are current at the time of the application.; and
 - c. for an addition to a residential dwelling or a non-residential building where the increase in assessment is equal to at least 50% of the assessment for the original dwelling or non-residential building.
- 4.6** Where the Chief Administrative Officer approves an application, the partial exemption applies for the tax year starting January 1 of the next year.
- 4.7** If approved for the Municipal Property Tax Partial Exemption Program, the Assessed Person must pay:
- a. the Municipal Property Taxes by the due date indicated on the tax notice during the Eligible Period; and
 - b. any requisition for the property.
- Failure to pay will result in the Assessed Person's eligibility for the Municipal Property Tax Partial Exemption Program being terminated.
- 4.8** The Chief Administrative Officer has the following functions:
- a. to receive and process applications for the Municipal Tax Partial Exemption 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 written decisions regarding applications in a timely manner;
- e. to maintain accurate records of all applications received and the determinations made; and
- f. to perform other duties that may be necessary or incidental to the administration of the Municipal Property Tax Program.

5. PROVISIONS AND REGULATIONS

- 5.1 Council may make rules and regulations consistent with this Bylaw for the carrying out of this Bylaw and for the efficient management, control and regulation of the Bylaw.

6. APPEAL PROCESS

- 6.1 Any applicant who has been denied the Municipal Tax Partial Exemption 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. 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 Chief Administrative Officer shall acknowledge receipt of the appeal within five (5) business days of receiving the appeal 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. SEVERABILITY

7.1 Every provision of this Bylaw is independent of all other provisions. If any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw remain valid and enforceable.

8. RESCIND

8.1 Town of Bruderheim Bylaw No. 16-2018 and Bylaw 06-2025 are hereby rescinded.

9. EFFECTIVE DATE

9.1 That this Bylaw shall come into force and effect upon the date of Third and Final Reading and when the Bylaw is duly signed.

READ a first time this 16th day of April 2026.

READ a second time this 16th day of April 2026.

READ a third and final time and passed this 16th day of April 2026.

Original Signed
Mayor

Original Signed
Interim Chief Administrative Officer



Town of Bruderheim
Box 280
Bruderheim, AB T0B 0S0
Phone: 780-796-3731 Fax: 780-796-3037
Email: info@bruderheim.ca

Schedule "A": Application for Municipal Property Tax Partial Exemption Program

MUNICIPAL PROPERTY TAX PARTIAL EXEMPTION PROGRAM BYLAW 05-2026

Owner's Name: _____

Owner's Mailing Address: _____

Municipal Address of site: _____

Legal Description of Site (Lot/Block/Plan): _____ Lot _____ Block _____ Plan _____

Legal Subdivision: Part of _____ Section _____ Township _____ Range _____ West of _____ Subd. Name _____

Phone Number: _____ Email: _____

Property Use: Commercial/Industrial Residential

Status of Construction: _____

Development Permit & Building Permit Number: _____

Construction Start Date: _____

Taxes must be paid in full to be eligible for Municipal Property Tax Rebate.

I have read and understood the Town of Bruderheim Bylaws pertaining to the Municipal Property Tax Partial Exemption Program.

Signature of Owner: _____ Date: _____

Signature of Joint Owner: _____ Date: _____

OFFICE USE ONLY

The above application is ___ or is not ___ in conformance with the requirements of the Town of Bruderheim Municipal Property Tax Partial Exemption Program this ___ day of _____, 20__.

Tax Roll Number: _____ Municipal Taxes: _____

Receipt Number: _____

Reason for non-conformance (if applicable): _____

Municipal Property Tax Refunded: _____ Cheque Number: _____

Refund Date: _____

Approved by: _____

The Privacy Provisions of the Protection of Privacy Act (POPA) and Access to Information Act (ATIA) protect this information. Application information may be shared with internal departments for the purposes of processing this application. If you have any questions about the collection and use of your information, contact the POPA Coordinator, Town of Bruderheim at (780)796-3731 or cao@bruderheim.ca



Town of Bruderheim
Box 280
Bruderheim, AB T0B 0S0
Phone: 780-796-3731 Fax: 780-796-3037
Email: info@bruderheim.ca

Schedule "B"

Listing of Properties that are currently in the Municipal Property Tax Partial Exemption Program and will continue the program until their application expires.

2026 Municipal Property Tax Partial Exemption Program

Property Roll Number	Year 1, 2, or 3	Assessed as:
42106000	3	Single Family Dwelling
67000000	1	Single Family Dwelling

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Schedule "C": Notice of Appeal for Municipal Property Tax Rebate Program

Name of Owner(s): _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

Municipal Address of site: _____

Legal Description of Site (Lot/Block/Plan): _____ Lot _____ Block _____ Plan _____

Legal Subdivision: Part of _____ Section _____ Township _____ Range _____ West of _____ Subd. Name _____

Development Permit Number: _____

Reason for Appeal: _____

By checking this box, the Appellant would like to receive all correspondence including the Appeal decision via Email and understand that no paper copies will be sent.

Signature of Owner: _____ Date: _____

Signature of Joint Owner: _____ Date: _____

OFFICE USE ONLY

Tax Roll Number: _____

Date Received: _____

Received by: _____

Correspondence sent via email: Yes No