

TOWN OF BRUDERHEIM

BYLAW 16-2018

MUNICIPAL PROPERTY TAX REBATE BYLAW

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

WHEREAS The Council of the Town of Bruderheim deems to provide for a Municipal Property Tax Rebate Program;

NOW THEREFORE, pursuant to the provisions of the Municipal Government Act, Chapter M-26.1, 2000 and amendments thereto, the Council of The Town of Bruderheim in the Province of Alberta, duly assembled, does hereby enact as follows:

PURPOSE

Provide opportunities to build new homes, commercial businesses, and industrial facilities without having to make Municipal Property Tax payments on the improvements to the land for three years.

1.0 Definitions

- 1.1 **“Bylaw”** means this Municipal Property Tax Rebate bylaw established by the Municipality;
- 1.2 **“Construction Start Date”** means the date the first placement of permanent construction of a structure on a site, such as the pouring of a slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation;
- 1.3 **“Council”** means the Council for the Town of Bruderheim;
- 1.4 **“Municipality”** means the Town of Bruderheim;
- 1.5 **“Municipal Property Tax”** means those taxes collected on the Town of Bruderheim tax notice excluding Requisitions;
- 1.6 **“New Construction”** means new commercial or industrial structures constructed on vacant lands or replacing removed or demolished existing structures as defined in the Town of Bruderheim Land Use Bylaw;
- 1.7 **“New Residential Construction”** means new residential structures constructed on vacant lands or replacing removed or demolished existing structures, including new manufactured homes, as defined in the Town of Bruderheim Land Use Bylaw;



- 1.8 **“Primary Building”** means a building that is the primary building of occupation and excludes accessory buildings;
- 1.9 **“Rebate Period”** is either:
- 1.9.1 a three year term beginning January 1 following the Construction Start Date for New Construction, or
 - 1.9.2 a three year term beginning January 1 following the Construction Start Date for New Residential Construction; or
 - 1.9.3 a three year term beginning January 1 following the Construction Start with additions to buildings, where the increase in assessment is equal to at least 50% of the original assessment;
- 1.10 **“Requisitions”** means school and seniors requisitions collected on the Town of Bruderheim Tax notice.

2.0 Application procedures for determination of eligibility

- 2.1 Eligible New Construction and New Residential Construction is for the Primary Building only.
- 2.2 Eligible applications are:
- 2.2.1 New Residential Construction with approved development and building permits dated after this Bylaw comes into effect;
 - 2.2.2 New Construction with approved development and building permits dated after this Bylaw comes into effect.
 - 2.2.3 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.
 - 2.2.4 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 then current year and the Municipal Property Tax Rebate will apply as per the rebate period requirements.
 - 2.2.5 Additions to residential and non-residential construction for a three year term beginning January 1 following the Construction Start, where the increase in assessment is equal to at least 50% of the original assessment;
- 2.3 Applicant must be the legal landowner, as named on the certificate of title.
- 2.4 Rebate is restricted to one New Construction or one New Residential Construction per lot.
- 2.5 New Construction or New Residential Construction applies to permanent structures situated on a basement or concrete foundation.



- 2.6 In all cases, the land on which the New Construction or New Residential Construction is situated will not be eligible for the Municipal Property Tax Rebate.
- 2.7 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.
- 2.8 Applications for Rebate must be completed annually during the Rebate Period in the form on Schedule A.
- 2.9 Applications must be received by the Town of Bruderheim by December 1st each year during the Rebate Period to be eligible.
- 2.10 All New Construction or New Residential Construction must conform to the Town of Bruderheim Land Use Bylaws and Alberta Building Code regulations.
- 2.11 The property taxes must be current at the time of the application or the application for rebate will be disqualified.
- 2.12 Requisitions are not eligible for a rebate and must be paid by the applicant.
- 2.13 The properties listed in Schedule B will continue on the Tax Free for Three Policy until their three year application expires.
- 2.14 The Municipal Property Tax Rebate does not include taxes on the land.

3.0 Provisions and Regulations

- 3.1 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.

4.0 Severability

- 4.1 It is the intention of the Town Council that each separate provision of this bylaw shall be deemed independent of all other provisions, and it is further the intention of Town 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.

5.0 General

- 5.1 This Bylaw shall come into force on the Third and Final reading.
- 5.2 Upon Third and Final Reading of Bylaw 16-2018, this Bylaw rescinds Bylaw 05-2018.

READ A FIRST TIME this 17th day of December, 2018.



READ A SECOND TIME this 02 day of February, 2019.

READ A THIRD AND FINAL TIME this 02 day of January, 2019.


MAYOR


Chief Administrative Officer





Schedule A: Application for Municipal Property Tax Rebate

Owners Name: _____

Owners Mailing Address: _____

Property Address: _____

Legal Description: _____

Phone Number: _____

Date of Application: _____

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 Tax Rebate Program

Signature of Owner: _____

Office Use only:

The above application is or is not in conformance with the requirements of the Town of Bruderheim Municipal Property Tax Rebate 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: _____

(K/A)

MP



Schedule B:

Listing of Properties that are currently in the Tax Free for Three Policy and will continue on the program until their application expires.

2018 Tax Free for Three

Property Roll Number	Year 1, 2 or 3	Assessed as:
41650000	1	Single Family Dwelling
41912000	1	Single Family Dwelling
41913000	1	Single Family Dwelling
41651000	2	Single Family Dwelling
41911000	2	Single Family Dwelling
41914000	2	Single Family Dwelling
41915000	2	Single Family Dwelling
41923000	2	Single Family Dwelling

(Handwritten initials)

(Handwritten initials)