

**CITY OF BROOKS  
BYLAW 25/24**

**A BYLAW OF THE CITY OF BROOKS IN THE PROVINCE OF ALBERTA TO AUTHORIZE MUNICIPAL TAX REDUCTIONS FOR ELIGIBLE RESIDENTIAL PROPERTIES UNDER THE RESIDENTIAL NEW BUILD INCENTIVE PROGRAM.**

**WHEREAS** Section 364.2(1.1) of the *Municipal Government Act* permits Council to provide for a full or partial exemption from taxation for the purpose of encouraging residential development and the provision of housing;

**AND WHEREAS** Section 364.2(1.1) of the *Municipal Government Act* requires that any exemption or reduction of municipal property taxes must be authorized by Bylaw;

**AND WHEREAS** Section 347(1) of the *Municipal Government Act* permits Council to cancel or reduce taxes if it considers it equitable to do so;

**NOW, THEREFORE** the Council of the City of Brooks duly assembled, enacts as follows:

**1. TITLE:**

100. This Bylaw may be referred to as the “Residential New Build Incentive Tax Reduction Bylaw”.

**2. INTERPRETATION:**

200. In this Bylaw, unless the content otherwise requires,
201. “**Assessment Value**” means the dollar value assigned to a property to apply applicable property taxes;
202. “**Bylaw**” means the City of Brooks Bylaw No. 25/24 as may be amended from time to time;
203. “**City**” means the City of Brooks, a Municipal Corporation in the Province of Alberta, or the geographical area contained within the boundaries of the City of Brooks, as the context may require;
204. “**Council**” means the Municipal Council of the City of Brooks;
205. “**Municipal Taxes**” the portion of property taxes collected for operating the City and does not include education, Newell Housing Foundation or repaving tax(es);

206. **“New Assessment”** means the additional improvement assessment for the construction of the Residence that is the subject of the Residential New Build Incentive Program and does not include the land value;
207. **“New Build”** means either existing or built specifically for the purchaser that has not been previously lived in;
208. **“Owner(s)”** means the holder of a Title or Bill of Sale;
209. **“Residence”** means any building or structure used exclusively for human habitation and includes site-built, manufactured, and modular homes; and,
210. **“Residential Property”** means property zoned for living or dwellings.

### 3. **PROCEDURE:**

300. The qualifying period of this program shall be June 19, 2023 to December 31, 2025.
301. Only the property Owner(s) can apply for the incentive.
302. Applications for the Residential New Build Incentive Program must be received prior to construction completion and no later than December 31, 2025.
303. If the Owner(s) sell the property at any time during the program, the rebates will stay with the property and transfer to the new Owner(s).
305. Only Residential Properties qualify for the incentive and must be a New Build including site-built homes, modular homes or manufactured homes.
306. If the property has a residential/commercial split, the incentive is only applied to the Assessment Value associated to the residential portion.
307. Year 1 of the incentive will be the year that the full Assessment Value of the New Build is recognized on the assessment roll.
308. An application form, attached as “Schedule A” attached hereto and forming part of this Bylaw shall be completed by the Owner. The application shall also include the bill of sale for manufactured homes in a manufactured home park, if applicable.
309. Rebates shall be applied as follows:
310. Year 1 - 100% reduction of Municipal Taxes on the New Assessment during the first tax year that the full Assessment Value of the New Build is recognized on the assessment roll;

- 311. Year 2 - 75% reduction of Municipal Taxes on the New Assessment during the tax year following Year 1;
- 312. Year 3 - 50% reduction of Municipal Taxes on the New Assessment during the tax year following Year 2;
- 313. Year 4 – 25% reduction of Municipal Taxes on the New Assessment during the tax year following Year 3.
- 314. Rebates will be applied annually.
- 315. Rebates are applied to the Municipal Tax Rate only.
- 316. Rebates will be applied directly to the municipal tax roll and no cash disbursements shall be made to the Owner(s).
- 317. This Bylaw and its contents apply only to the tax rolls listed in Schedule “B” attached hereto and forming part of this Bylaw.

#### **4. APPEAL PROCESS:**

- 400. An Owner whose property has been denied the Residential New Build Incentive Program may request Council to review the denial issued in accordance with this Bylaw by written appeal within seven days of the date the denial is received.
- 401. Council shall hold a hearing within thirty days after receiving the written appeal.
- 402. In determining an appeal, Council may uphold or overturn the decision made by Administration.
- 403. Council shall render its decision in writing to the appellant within fifteen days from the date of decision. The decision of Council is final and binding.

#### **5. SEVERABILITY:**

- 500. It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

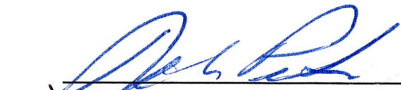
#### **6. EFFECTIVE DATE:**

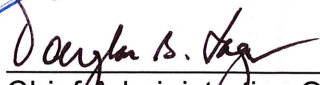
- 600. This Bylaw shall take effect at the date of final passing thereof.

Read a first time this 15<sup>th</sup> day of September, 2025.

Read a second time this 15<sup>th</sup> day of September, 2025.

Read a third time and adopted this 15<sup>th</sup> day of September, 2025.

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Officer

**Schedule "A" – Application Form**

**Bylaw 25/24**

**RESIDENTIAL NEW BUILD INCENTIVE APPLICATION FORM**

Application Date:	
Owner Name(s):	
Property Address:	
Tax Roll:	
Phone Number:	
Email Address:	
Purchased From (if applicable):	
Date of Building Services Permit Report:	

By signing and initialing this form, I/We understand that this program is subject to the following terms:

<b>Initials</b>	<b>Terms</b>
	I/We the property Owner(s) understand that in Year 1, a 100% reduction in the Municipal Taxes on the New Assessment during the first tax year that the full Assessment Value of the New Build is recognized on the assessment roll will be applied as a rebate on the roll.
	I/We the property Owner(s) understand that in Year 2, a 75% reduction in the Municipal Taxes on the New Assessment during the tax year following Year 1 will be applied as a rebate on the roll.
	I/We the property Owner(s) understand that in Year 3, a 50% reduction in the Municipal Taxes on the New Assessment during the tax year following Year 1 will be applied as a rebate on the roll.
	I/We the property Owner(s) understand that in Year 4, a 25% reduction in the Municipal Taxes on the New Assessment during the tax year following Year 1 will be applied as a rebate on the roll.
	If I/we sell the property, the rebates will stay with the property and transfer to the new Owner(s).
	I/we understand that a copy of the bill of sale for a manufactured home in a manufactured home park must be provided with this application form, if applicable.
	I/we have read and understand City of Brooks Bylaw 25/24 Residential New Build Incentive Tax Reduction Bylaw.

Signature:		Date:	
Signature:		Date:	

For Office Use Only			
Received by:		Date:	
Approved by:		Date:	
Year 1 =		Year 2 =	
Year 3 =		Year 4 =	

POPA Notification: The personal information you provide on this form is being collected under the authority of the *Protection of Privacy Act* and is used solely for the purposes relating to the administration of Assessment/Taxation services. Questions about the collection or use of this information can be directed to the City of Brooks at 403-362-3333.

**Schedule "B" – Applicable Tax Rolls****Bylaw 25/24**

<b>Tax Roll</b>	<b>Reduction Amount</b>	<b>Year</b>
043 0886200	\$2,798.03	1
043 0885900	\$2,814.49	1
043 0884810	\$2,131.44	1
043 0884820	\$2,131.44	1
043 0884830	\$2,032.69	1