

**CITY OF BROOKS
BYLAW 26/009**

A BYLAW OF THE CITY OF BROOKS IN THE PROVINCE OF ALBERTA TO AUTHORIZE MUNICIPAL TAX REDUCTIONS FOR ELIGIBLE NON-RESIDENTIAL PROPERTIES UNDER THE NON-RESIDENTIAL DEVELOPMENT TAX INCENTIVE PROGRAM.

WHEREAS Section 364.2(2) of the *Municipal Government Act* permits Council to provide for a full or partial exemption from taxation for the purpose of encouraging the development or revitalization of properties in an assessment class specified in section 297(1)(b) or (d) or for the general benefit of the municipality;

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 “Non-Residential Development Tax Incentive Bylaw”.

2. INTERPRETATION:

200. In this Bylaw, unless the content otherwise requires,
201. “**Act**” means that *Municipal Government Act*, RSA 2000, M-26, as amended or replaced from time to time;
202. “**Assessment Value**” means the dollar value assigned to a property to apply applicable property taxes;
203. “**Base Assessment Year**” means the assessment year immediately prior to the year that the full Assessment Value of the New Development is recognized on the assessment roll;
204. “**Bylaw**” means the City of Brooks Bylaw No. 26/009 as may be amended from time to time;
205. “**Chief Administrative Officer (CAO)**” means the person appointed by Council to the position of Chief Administrative Officer for the City under Section 205 of the Act and pursuant to this Bylaw or their designate;
206. “**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;

207. **“Council”** means the Municipal Council of the City of Brooks;
208. **“Exemption”** means the portion of Municipal Taxes that has been determined to be exempt and subject to a rebate under the Non-Residential Development Tax Incentive Program;
209. **“Improvement Assessment”** means the change in assessed value of a property immediately prior to the New Development on a property to the assessed value immediately after the New Development;
210. **“Municipal Taxes”** the portion of property taxes collected for operating the City and does not include education, Newell Housing Foundation or repaving tax(es);
211. **“New Development”** means the additional improvement on an eligible Non-Residential property that increases the Improvement Assessment of that property and does not include the land value;
212. **“Non-Residential”** means the type of property falling within the assessment class specified in Section 297(1)(b) of the Act, but does not include linear or designated industrial property;
213. **“Non-Residential Development Tax Incentive Program”** means a program that provides for the exemption of Municipal Taxes for qualifying New Developments;
214. **“Owner(s)”** means the holder of a Title; and,
215. **“Tax Incentive Agreement”** means a written agreement between the City and an Owner(s) that sets out the terms and conditions applicable to a property participating in the Non-Residential Development Tax Incentive Program.

3. PROCEDURE:

300. The qualifying period of this program shall be April 1, 2026 to December 31, 2028.
301. Only the property Owner(s) can apply for the incentive.
302. Applications for the Non-Residential Development Tax Incentive Program must be received prior to construction completion and no later than December 31, 2028.

303. Year 1 of the incentive will be the year that the full Assessment Value of the New Development is recognized on the assessment roll.
304. The application form, attached as Schedule "A" and forming part of this Bylaw, must be completed and an application fee of \$1,200 must accompany the application. If the application fee does not accompany the application, the application will be considered incomplete and will not be reviewed.
305. The Chief Administrative Officer shall receive and consider applications within the provisions of this Bylaw. The Chief Administrative Officer shall either:
- 306. grant the Exemption and enter into a Tax Incentive Agreement; or,
 - 307. deny the application and provide written reasons to the Owner(s) as to why the application was denied and shall provide the date by which an appeal to Council must be submitted.
308. To be eligible for the Non-Residential Tax Incentive Program and Exemption, the New Development should meet the following criteria:
- 309. have a valid and approved Development Permit, which shall not be eligible for more than two (2) consecutive one-year extensions.
 - 310. have an estimated capital cost of \$5,000,000 or greater on the Non-Residential portion of the development;
 - 311. create and maintain ten or more full-time positions;
 - 312. have all applicable provincial and/or federal permits in place;
 - 313. have an expected lifespan of over 15 years; and,
 - 314. not have any amounts owing as relates to property taxes, utilities or any other fees payable to the City.
315. A New Development that does not meet all of the criteria listed in Sections 309-314 may still be considered and approved by the Chief Administrative Officer. The Chief Administrative Officer will advise Council if any approvals are granted pursuant to this Section.
316. If the property has a residential/Non-Residential split, the Exemption is only applied to the Assessment Value associated to the Non-Residential portion.
317. The Exemption shall be equal to fifty percent of the increase in Municipal Taxes, attributed to the differential in the Improvement Assessment between the Base Assessment Year and the current assessment year, for up to five years.
318. Exemptions shall be applied:
- 319. annually;
 - 320. to the Municipal Tax Rate only; and,
 - 321. directly to the municipal tax roll and no cash disbursements shall be made to the Owner(s).

4. TAX INCENTIVE AGREEMENT:

- 400. A Tax Incentive Agreement will be required for all properties participating in the Non-Residential Development Tax Incentive Program, which will include the following:
 - 401. the taxation years for which the Exemption may apply;
 - 402. conditions, the breach of which will result in cancellation of the Exemption and Tax Incentive Agreement for that property;
 - 403. the length of the Exemption, which at no time will exceed five years;
 - 404. any other information, conditions or criteria as required by the City.

5. CANCELLATION OF THE EXEMPTION:

- 500. After an Exemption is granted, if the City determines that the Owner(s) or the property did not meet or ceased to meet any of the criteria that formed the basis for granting the Exemption or there was a breach of any condition of the Tax Incentive Agreement, the CAO may cancel the Exemption for the taxation year(s) in which the criteria was not met or to which the condition(s) apply.
- 501. The City may require an Owner(s) to provide any documentation the City deems necessary to verify compliance with the conditions of the Tax Incentive Agreement.
- 502. A written notice to cancel the Exemption must be provided to the Owner(s) and include:
 - 503. the reason(s) for the cancellation;
 - 504. the taxation year(s) that the cancellation applies; and,
 - 505. the date an appeal must be submitted to Council.

6. APPEAL PROCESS:

- 600. An Owner may make a written appeal to Council if:
 - 601. their property has been denied an Exemption;
 - 602. an Exemption is cancelled for one or more years; or,
 - 603. a Tax Incentive Agreement is cancelled; and,
 - 604. the appeal is made within seven days of the date the denial is received.
- 605. Council shall hold a hearing within thirty days after receiving the written appeal.
- 606. In determining an appeal, Council may uphold or overturn the decision made by Administration.
- 607. 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.

7. SEVERABILITY:

700. 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.


8. EFFECTIVE DATE:

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


Read a first time this 23rd day of March, 2026.

Read a second time this 23rd day of March, 2026.

Read a third time and adopted this 23rd day of March, 2026.



Mayor



Chief Administrative Officer

Schedule "A" – Application Form

Bylaw 26/009

NON-RESIDENTIAL NEW DEVELOPMENT INCENTIVE APPLICATION FORM

Application Date:	
Owner Name(s):	
Property Address:	
Tax Roll:	
Phone Number:	
Email Address:	
Date of Building Services Permit Report:	
Estimated value of construction:	
Estimated number of jobs created/maintained:	

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

Initials	Terms
	If I/we sell the property, the Exemption will stay with the property and transfer to the new Owner(s).
	I/we understand that a signed Tax Incentive Agreement is required prior to the property receiving the Exemption.
	I/we have read and understand City of Brooks Bylaw 26/009 Non-Residential Development Tax Incentive Bylaw.

Signature:		Date:	
Signature:		Date:	

For Office Use Only			
Received by:		Date:	
Approved by:		Date:	
Year 1 =		Year 2 =	
Year 3 =		Year 4 =	
Year 5 =		Application Fee Paid (Y/N)	

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.