


Implementation Fact Sheet

Amendments to the Municipal Government Act, 2015-17

Brownfields

Legislation	Municipal Government Act (MGA) 
Regulation	None
Category	Assessment and Taxation
Section Number	s. 364

Previous MGA requirement:

Municipalities have the option to cancel, defer or reduce the municipal taxes on a brownfield through a property tax bylaw. These tax cancelations, reductions or deferrals on brownfield properties were previously limited by the MGA to one year.

What's changed?

The amended MGA allows municipalities to grant multi-year tax exemptions, deferrals or reductions as a means of incentivising cleanup and redevelopment of brownfields. Councils are permitted to pass bylaws encouraging remediation and redevelopment of brownfield properties by developers through full or partial tax exemptions or tax collection deferrals. [s.364.1\(2\)](#)


What do municipalities need to know?

- A brownfield is a piece of property that has been abandoned, vacant, derelict or unused because of actual or perceived contamination. Some examples of brownfields include the former location of a gas station or facility contaminated by asbestos.
- The bylaw:
 - must identify the brownfield properties in respect of which an application may be made for a full or partial exemption from taxation, or for a deferral of the collection of tax;
 - may set criteria appropriate to their local context to be met for a brownfield property to qualify for an exemption or deferral;
 - must specify the taxation year or years for which the identified brownfield properties may qualify for an exemption or deferral; and
 - must specify any conditions the breach of which cancels an exemption or deferral, and the taxation year or years to which the condition applies. [s.364.1\(3\)](#)
- Municipalities are required to hold a public hearing when identifying and setting criteria for brownfield properties. [s.364.1\(4\)](#)

When does this change take place?

- The amendments come into force on January 1, 2018.

What resources are/will there be available to assist?

- Administrator and assessor information sessions. (*Schedule to be determined*)
- [Modernized Municipal Government Act, 2016](#) 

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Document information:

Title: Implementation Fact Sheet: Brownfields
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