City of North Battleford

Policy #D-01-005

RESIDENTIAL TAX INCENTIVE POLICY

Authority: Council	**Resolution No.** #857, 121
Date Adopted: March 22, 2019	**Effective Date:** March 11, 2019
Department Responsible: Planning & Development	**Review Date:** Q1 2022

1.0 PURPOSE

The objective of this policy is to encourage economic development by stimulating new housing starts in the City of North Battleford. The purpose of the Residential Incentive Policy is to utilize existing infrastructure, provide for an inventory of available housing stock and encourage neighbourhood revitalization.

2.0 DEFINITIONS

In this policy:

"Agreement" means a redevelopment tax incentive agreement between the owner of a parcel of land and the City of North Battleford, substantially in the form and with the content of the Agreement attached as Schedule "A".

"City" means the City of North Battleford.

"Council" means the Council of the City of North Battleford.

"Dwelling Unit" a separate set of living quarters, whether occupied or not, usually containing sleeping facilities, sanitary facilities and a kitchen or kitchen components. For the purposes of this definition, "kitchen components" include, but are not limited to, cabinets, refrigerators, sinks, stoves, ovens, microwave ovens or other cooking appliances and kitchen tables and chairs.

"Multiple Unit Dwellings" a building divided into three or more dwelling units as herein defined and shall include apartment houses, but not hotels, motels, or townhouses.

"Permit" means a building or development permit issued by the City of North Battleford.

"Project" means a development for which a building permit and/or development has been issued for by the City of North Battleford.

"Semi Detached Dwellings" a dwelling unit on its own site, with a common wall dividing the two dwelling units through at least 30% of the depth of the entire structure, measured from the front to the rear building lines.

"Single Family Dwellings" a detached building consisting of one dwelling unit as herein defined but shall not include a mobile home or modular home as herein defined.

"Street Townhouse Dwellings" a dwelling unit on its own site, attached to at least one other dwelling unit, each on their own sites, with a common wall dividing the dwelling units throughout at least 40% of the depth of the entire structure, measured from the front to the rear building lines.

"Tax Exemption" means a redevelopment tax incentive provided under this policy.

"Two-unit Dwellings" a detached building divided into two dwelling units.

3.0   POLICY

(a) The Residential Incentive Policy Applications will be accepted beginning the date of adoption by City Council until March 2022.

(b) To be eligible for this policy, a permit must be issued by the City of North Battleford after the date of adoption of this Policy.

(c) The issuance of the permit must adhere to the criteria set by the City of North Battleford and satisfy all requirements.

(d) The Tax Exemption will only be granted on the assessed value for the portion of the Residential or applicable Mill Rate.

(e) The Tax Exemption does not apply to Education Taxes, UPAR, and the Recreational Capital tax.

(f) Commercial properties with residential components are not eligible for this incentive.

(g) For a project to be considered for a Tax Exemption it must reside within Killdeer Park limits.

(h) If the owner of a property wishes to enter an agreement for a Tax Exemption under this policy, the owner must submit the application attached as Schedule "A" to this policy to the City of North Battleford.

(i) All building and development permits must be issued after date of adoption of this policy to be eligible.

(j) The implementation of the abatement shall begin upon the completion of the project determined by the Development Officer and issuance of an occupancy permit. In the fiscal year following the Notice of Assessment for the "improvements" and the term of the abatement shall be negotiated and drafted in a contract form between the City and the Applicant.

(k) The Tax Exemption may be cancelled by the City, in its discretion, in one or more of the following circumstances:

    i. on request of the owner

    ii. if any of the conditions in the Agreement are not met; or

    iii. if the owner has allowed the property taxes to go into arrears.

(l) If the Tax Exemption is cancelled by the City, the credit amounts will be charged back to the property on the tax roll and are considered due and collectable upon written notice.

North Battleford Residential Incentive Program

Intent:

The intent of this program is to encourage economic development by stimulating new housing starts in the Killdeer Park Neighbourhood.

Criteria:

1. Must be within the Killdeer Park limits.
2. Must be a residentially assessed property.
3. Properties must be residentially zoned (R1, R1A, R2, R3, R4, R5).
4. All taxes and charges related to the property must be current.
5. Improvements must comply with *National Building Code of Canada,* the *Uniform Building and Accessibility Standards Act*, the *City of North Battleford Zoning Bylaw 1971*, and where applicable any other regulations.
6. All projects must apply for a Building Permit and Development Permit.
7. Project's eligibility determined by City Council.

The following residential uses are eligible:

- Single Family Dwellings
- Semi Detached Dwellings
- Multiple Unit Dwellings
- Street Townhouse Dwellings
- Two-unit Dwellings

Incentive:

First Year – 100% of Residential Tax

Second Year- 100% of Residential Tax

Third Year – 100% of Residential Tax

Fourth Year- 75% of Residential Tax

Fifth Year- 50% of Residential Tax

Sixth Year-0% of Residential Tax

Education tax and other municipal tax other than Residential Property Tax are not exempt.

Schedule "A"

Application for City of North Battleford Residential Incentive Policy

All City of North Battleford Tax Incentive Programs are designed to encourage the development of properties in the City by giving property tax assessment exemptions on the applicable property assessment.

Conditions of eligibility for the Tax Assessment Exemption

1. All building and development permits must be issued after date of adoption of this policy to be eligible.
2. Land assessment remains taxable
3. Education taxes remain payable.
4. A new owner of a property that has a tax assessment exemption agreement in place shall be eligible to continue the tax assessment exemption if the agreement is still current.
5. There are no outstanding taxes owing on the property or utility charges owing by the occupant.

*This application is not valid without a permit issued by the City of North Battleford.

Full Name of Applicant:

Mailing Address: Postal Code:

Phone: (Res.)   (Bus.)

Project Address:

Lot(s):   Block: Plan:

Date of issue of Permit: Date of Inspection:

Construction Start Date: Completion Date:

Please provide details of the project including use:

Estimated number of dwelling units being proposed from development:

Please include the following attachments with your application:

- ☐ Site plan
- ☐ Building Plans
- ☐ Cost Estimates
- ☐ Estimated Schedule of Work
- ☐ Copy of Permit(s) from City of North Battleford

Please note more information may be requested from the applicant prior to acceptance of the application.

I/we the undersigned understand the conditions of eligibility outlined above and would like to apply for a conditional tax exemption under the applicable tax exemption policy.

_____   _____

Applicant Signature   Date

Declaration of Applicant

I, _____ of _____

         Name of Applicant (Please Print)   Name of Municipality

In the Province of Saskatchewan, solemnly declare that all the above statement contained within the Application are true, and I make this solemn declaration conscientiously believing it to be true, knowing that is the same force and effect as if made under oath, and by virtue of "The Canada Evidence Act".

I certify that the above information is true and accurate to the best of my knowledge. I understand that knowingly providing false costs will nullify and void the Business Tax Incentive Agreement.

Signed: _____

Date: _____   Witness: _____

__For Office Use Only:__

Applicable Program:

Council Decision for Incentive Eligibility:

Approved: (   )   Denied: (   )

Date:_____City Representative:_____