



City of North Battleford

Policy # D-01-004

HERITAGE TAX INCENTIVE POLICY

Authority: Council	Resolution No. #215
Date Adopted: June 14, 2021	Effective Date: June 14, 2021
Department Responsible: Planning & Development	Review Date: Q1 2024

1. **PURPOSE**

- 1.1 The objective of this policy is to encourage the revitalization and restoration of Heritage properties in North Battleford by providing tax-based incentives to owners of eligible properties. The purpose of the Heritage Tax Incentive Policy is to maintain and encourage revitalization of heritage properties in North Battleford.

2. **DEFINITIONS**

- 2.1 In this policy:

“Agreement” means a redevelopment tax incentive agreement between the owner of a parcel of land and the City of North Battleford, substantial in the form and with the content of the Agreement attached as Schedule “B”.

“Built Heritage” means Heritage Resources comprised of physical objects and sites including buildings, properties, artifacts, landscapes, streetscapes, structures, monuments, installations, or physical remains.

“Character-Defining Elements” means the materials, forms, location, spatial configurations, uses, and cultural associations or meaning that contribute to the Heritage Value of a historic place, which must be retained to preserve its Heritage Value.

“City” means the City of North Battleford.

“Council” means the Council of the City of North Battleford.

“Heritage Property” means any property in the City of North Battleford that is 60 years of age or older, at the time of application.



“Heritage Resource” means any resource, or group of resources, natural or cultural, tangible or intangible, that a community recognizes for its Heritage Value as a witness to history or memory.

“Heritage Value” means the aesthetic, history, scientific, cultural, social or spiritual importance or significance for past, present or future generations. The Heritage Value of a Heritage Resource is embodied in its Character-Defining Elements.

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

“Preservation” means protecting, maintaining, and stabilizing the existing form, material and integrity of a Heritage Resource while protecting its Heritage Value.

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

“Rehabilitation” means the sensitive adaptation of a Heritage Resource for a continuing or compatible contemporary use, while protecting its Heritage Value.

“Restoration” means accurately revealing, recovering, or representing the state of a Heritage Resource as it appeared at a particular period in its history, while protecting its Heritage Value.

“Tax Incentive” means a redevelopment tax incentive provided under this policy.

3. **POLICY**

- 3.1 The Heritage Tax Incentive Policy Applications will be accepted for a 12-month period beginning at the date of adoption.
- 3.2 To be eligible for this policy, a permit must be issued by the City of North Battleford after January 1, 2021, or currently be in progress.
- 3.3 The issuance of the permit must adhere to the criteria set out by the City of North Battleford and satisfy all requirements.
- 3.4 The Tax Exemption will only be granted on the assessed value for the portion of the Commercial or Residential Mill Rate.
- 3.5 The Tax Exemption does not apply to Education Taxes, UPAR, and the Recreational Capital tax.



- 3.6 For a project to be considered for a Tax Exemption it must reside within the City of North Battleford boundary.
- 3.7 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 “B” to this policy to the City of North Battleford. The property must hold a current permit that is either in progress or issued after January 1, 2021 and must provide details and the value of the project. Council will determine the eligibility of a project. The City reserves the right to request proof of cost for the project.
- 3.8 The implementation of the abatement shall begin upon the completion of the project determined by the Development Officer. In the fiscal year following the Notice of Assessment for the “improvements” and the term of the abatement shall be negotiated and drafted in the contract form between the City and the Applicant.
- 3.9 The Tax Exemption may be cancelled by the City, in its discretion, in one or more of the following circumstances:
 - 3.10 On request of the owner
 - 3.11 If any of the conditions in this Agreement are not met; or
 - 3.12 If the owner has allowed the property taxes to go into arrears.
 - 3.13 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 collectible upon written notice.
- 3.14 Heritage Tax Incentive Policy cannot be combined with any other incentive policies from the City of North Battleford.

4. **GUIDELINES AND PROCEDURES**

- 4.1 Applicants will complete all necessary City forms to acquire all required permits for a project.
- 4.2 Applicants must then complete a City of North Battleford “**Application for Redevelopment Tax Incentive**” in the prescribed form.
- 4.3 Upon receipt of application the Director of Planning and Development will submit a report summarizing the project for review and approval to City Council.



- 4.4 The tax assessment exemption starts from January 1st of the year the project is completed and inspected.
- 4.5 For those applications that qualify for more than one program, only one incentive will be given. Incentive programs cannot be combined or altered unless City Council approves otherwise.
- 4.6 The following items are not eligible for rebates and are not to be included in cost estimates for any Incentive Programs within this policy:
 - a. Loan fees
 - b. Mortgage fees
 - c. Property Acquisition Fees
 - d. Removable items
 - e. Equipment or Inventory
 - f. Building Permit Fees
 - g. Development Permit Fees
 - h. Attorney Fees
 - i. Legal fees
 - j. Any item which Applicant pays contractor in services or in merchandise
 - k. Projects which commenced prior to the approval of application.

5. **PROGRAM**

The following program is meant to incentivize development of Heritage Properties within North Battleford.



Heritage Tax Incentive Policy

Intent:

This program will abate taxes for existing buildings and businesses that improve their property through exterior preservation or improvements.

Criteria:

1. Must be located in North Battleford;
2. Property must be 60 years of age or older;
3. All taxes and charges related to the property must be current;
4. 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;
5. All projects must apply for a Building Permit and Development Permit;
6. One application per property within the 24-month time period of this policy; and,
7. Project's eligibility determined by City Council.

Eligible Improvements:

- All improvements listed in *Appendix 'A' Eligible Conservation Work*

Incentive:

Project Value on Building Permit	Amount of Years Eligible for Tax Exemption
\$250,000 - \$499,000	Two (2) Years
\$500,000 +	Three (3) Years



Appendix “A”

Eligible Conservation Work

Conservation work completed under the Heritage Conservation Program will be considered on a case-by-case basis. All conservation work must obtain a Building Permit from the City of North Battleford.

Eligible Work	Examples
<p>Preservation of existing Character-Defining Elements.</p>	<ul style="list-style-type: none"> • Doors and windows – original size, shape, form, and materials. • Roofing materials – may include the replacement or repair of the roof deck. • Cornices, mouldings, and decorative trim. • Siding – must match the original terms of its composition, colour and texture. • Stonework and masonry repair/re-pointing. • Porches, verandahs, and steps. • Significant chimneys
<p>Rehabilitation of Character-Defining Elements that still exist but are beyond preservation or repair.</p>	<ul style="list-style-type: none"> • Replacement of deteriorated doors, windows, cladding, roofing, cornices, mouldings, architectural trim, and other significant features using materials, sizes and configurations that match the original, where possible.
<p>Restoration of Character-Defining Elements that have been lost, but for which the appearance can be clearly determined from archival or documentary sources, or physical evidence that supports the existence of the missing feature.</p>	<ul style="list-style-type: none"> • Removal of modern material such as vinyl or aluminum siding and replacement with original feature.
<p>Work necessary to restore Structural Integrity.</p>	<ul style="list-style-type: none"> • Introduction of supporting beams • Alterations to correct a failing foundation or address structural faults.



Ineligible Conservation Work

Ineligible Work	Examples
Administrative and property owner labour costs.	<ul style="list-style-type: none"> • Purchase of tools, equipment, or machinery • Legal fees • Labour performed by applicant/property owner.
Architectural and engineering services	<ul style="list-style-type: none"> • Feasibility studies • Cost estimates • Preparation of drawings
Eavestroughs, gutters and downspouts	-
Fences and outbuildings	-
Interior work	-
Landscaping or paving	-
Lighting, awnings, and signage	-
Mechanical, electrical, or plumbing systems and energy efficiency upgrades	<ul style="list-style-type: none"> • New heating, ventilation, or cooling systems • Electrical and plumbing work • Insulation
New features or additions	<ul style="list-style-type: none"> • Modern doors, windows, or cladding (e.g., steel doors and vinyl or aluminum siding) • Repair of non-original materials (e.g., asphalt shingles) • Structural work required as a result of a modern renovation or addition • Construction of new additions or accessory buildings
Operating costs	-
Routine maintenance	-



Schedule "A"

Application for City of North Battleford Heritage Tax 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. A development whose building permit is currently in progress or was issued after January 1, 2021, is eligible for the property tax assessment exemption on the applicable portion of the property assessment.
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.**

Incentive Program: _____

Full Name of Applicant: _____

Civic Address: _____ Postal Code: _____

Phone: (Res.) _____ (Bus.) _____

Lot(s): _____ Block: _____ Plan: _____

Date of issue of Permit: _____ Date of Inspection: _____

Construction Start Date: _____ Completion Date: _____

Please provide details of the project including intended use:

Estimated number of units being proposed from development: _____



What is the targeted business _____ Proposed Rent/Lease rate _____

Please provide a brief description of the project details:

Proposed Improvements:

1. _____ Estimated Cost \$ _____
2. _____ Estimated Cost \$ _____
3. _____ Estimated Cost \$ _____
4. _____ Estimated Cost \$ _____
5. _____ Estimated Cost \$ _____
6. _____ Estimated Cost \$ _____
7. _____ Estimated Cost \$ _____
8. _____ Estimated Cost \$ _____

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

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: _____ Printed: _____

Date: _____ Witness: _____

For Office Use Only:

Applicable Program:

Council Decision for Incentive Eligibility:

Approved: () Denied: ()

Date: _____

City Representative: _____
Name and Title