



City of North Battleford

Policy # D-01-003

Key Corridor Tax Incentive Policy

Authority: Council	Resolution No. 856
Date Adopted: March 11, 2019	Effective Date: March 11, 2019
Department Responsible: Planning & Development	Review Date: Q1 2024

1.0 PURPOSE

The objective of this policy is to encourage the revitalization and restoration of the City of North Battlefords' key commercial corridor by providing tax-based incentives to owners of eligible properties. The purpose of the Key Commercial Corridor Tax Incentive Policy is to strengthen the viability of existing businesses, stimulate and encourage new private investment and improve the image and attractiveness of North Battleford.

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 "B".

"City" means the City of North Battleford.

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

"Key Commercial Corridor" means the area as outlined in Schedule "A" and known as adjacent to 100th Street from south of Territorial Drive to 14th Avenue and Railway Avenue from 106th Street to Battleford Road.

"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.

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



3.0 POLICY

- (a) The Key Commercial Corridor Tax Incentive Program Applications will be accepted for a 12-month period beginning at the date of adoption by City Council.
- (b) To be eligible for this policy, a permit must be issued by the City of North Battleford after January 1, 2017 or currently be in progress.
- (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 Commercial Mill Rate.
- (e) The Tax Exemption does not apply to Education Taxes, UPAR, and the Recreational Capital tax.
- (f) For a project to be considered for a Tax Exemption it must reside within the “Key Commercial Corridor” as outlined in Schedule “A”.
- (g) 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, 2019 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.
- (h) 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 a contract form between the City and the Applicant.
- (i) 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.
- (j) 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.

4.0 PROGRAMS

The following programs are meant to incentivize specific development within the Key Commercial Corridor. Each program targets specific needs for revitalizing the area. A project cannot qualify for more than one program. Applicants are to apply for their preferred program at time of submission.



Building Improvements and Expansion Incentive Program

Intent:

This program will abate taxes for existing buildings and businesses that improve their property through new construction and/or interior renovations.

Criteria:

1. Must be within the Key Commercial Corridor as outlined in Schedule A, commercially assessed property.
2. All taxes and charges related to the property must be current.
3. 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. All projects must apply for a Building Permit and Development Permit.
4. One application per property within the 24-month time period of this policy.
5. Projects eligibility determined by City Council.

Eligible Improvements:

- Interior Renovations (flooring, paint, drywall, etc.)
- Exterior Renovations (siding, windows, etc.)
- Structural Alterations
- Building Additions (new construction)

Incentive:

Project Value on Building Permit	Amount of Years Eligible for Tax Exemption
\$250,000 - \$499,999	Three (3) Years
\$500,000 +	Four (4) Years



Demolition and New Construction Program

Intent:

This program will abate taxes for properties that require a demolition of an existing building, followed by immediate construction on the same property.

Criteria:

1. Must be within the Key Commercial Corridor as outlined in Schedule A, commercially assessed property.
2. All taxes and charges related to the property must be current.
3. 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. All projects must apply for a Building Permit and Development Permit.
4. One application per property within the 24-month time period of this policy.
5. Projects eligibility determined by City Council.

Eligible:

- Must obtain a demolition permit.
- New construction must commence within 12 months of the demolition.
- The demolition must be of the principal building.
- Demolition costs are not eligible for this incentive.

Incentive:

- First Year – 100%
- Second Year – 100%
- Third Year – 75%
- Fourth Year – 50%
- Fifth Year – 25%
- Sixth Year – 0%



Brownfield Tax Incentive Program

Intent:

This program will abate taxes for properties that are contaminated to encourage property owners and/or developers to clean-up the land for redevelopment.

Criteria:

1. Must be within the Key Commercial Corridor as outlined in Schedule A, commercially assessed property.
2. All taxes and charges related to the property must be current.
3. 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. All projects must apply for a Building Permit and Development Permit.
4. One application per property within the 24-month time period of this policy.
5. Projects eligibility determined by City Council.

Eligible:

- Must be a contaminated site that requires remediation.
- Must provide closure report from Saskatchewan Environmental Resource Management Department certifying the property has been remediated to their standards after 2019.
- Must provide copies of environmental reports from a certificated Professional Engineer.

Incentive:

- First Year – 100%
- Second Year – 100%
- Third Year – 100%
- Fourth Year – 100%
- Fifth Year – 75%
- Sixth Year – 0%

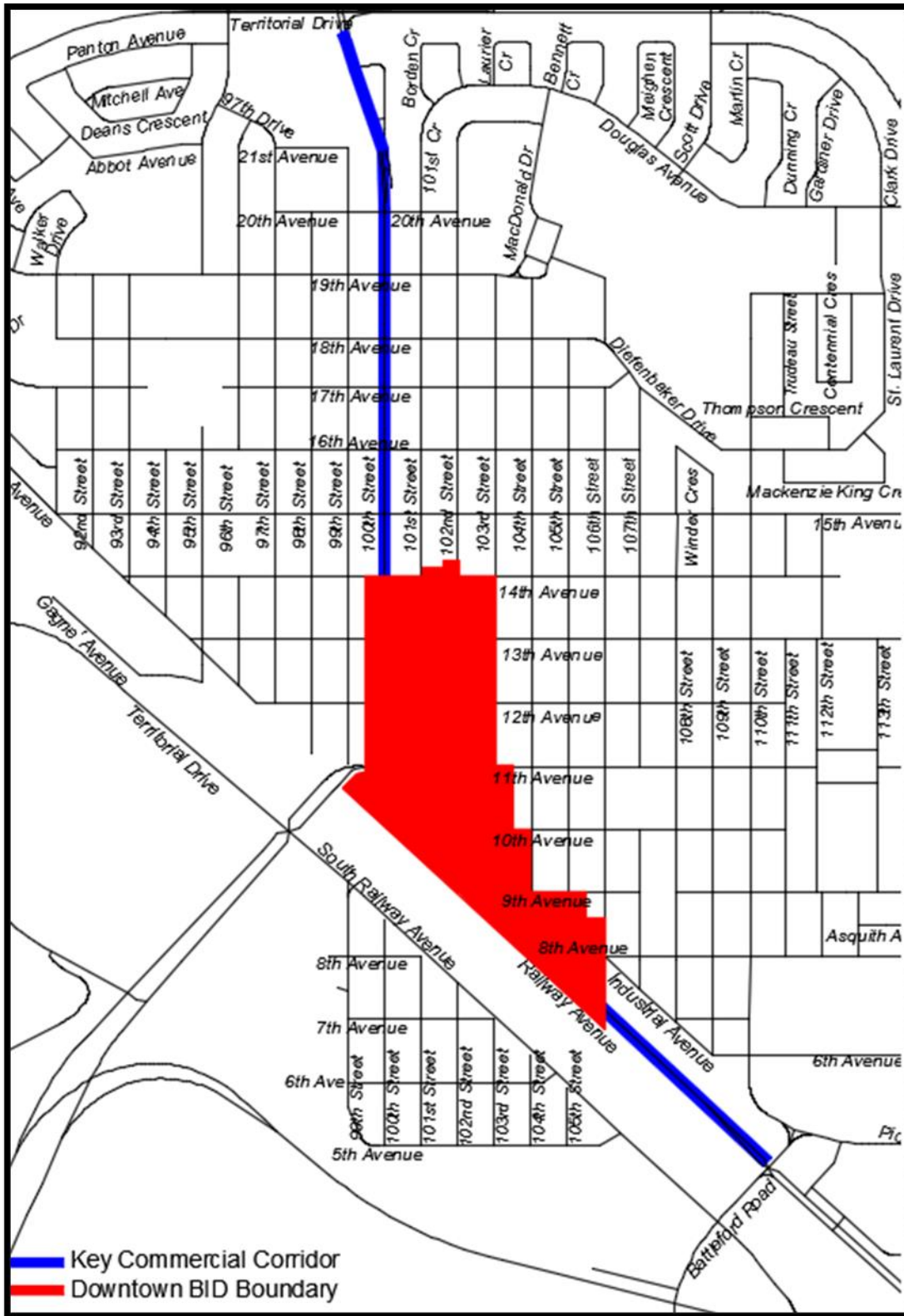


5.0 PROCEDURE

- (a) Applicants will complete all necessary City forms to acquire all required permits for a project.
- (b) Applicants must then complete a City of North Battleford “**Application for Redevelopment Tax Incentive**” in the prescribed form.
- (c) Upon receipt of application the Director of Planning and Development will submit a report summarizing the project for review and approval to City Council.
- (d) The tax assessment exemption starts from January 1st of the year the project is completed and inspected.
- (e) 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.
- (f) The following items are not eligible for rebates and are **not** to be included in cost estimates for any Incentive Programs within this policy:
 - Loan fees
 - Mortgage fees
 - Property Acquisition Fees
 - Removable items
 - Equipment or inventory
 - Building Permit Fees
 - Development Permit Fees
 - Attorney fees
 - Legal Fees
 - Any item which Applicant pays contractor in services or in merchandise
 - Projects which commenced prior to the approval of application



Schedule "A"





Schedule “B”

Application for City of North Battleford Key Commercial Corridor 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, 2019 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: _____

Date: _____

Witness: _____

For Office Use Only:

Applicable Program:

Council Decision for Incentive Eligibility:

Approved: () Denied: ()

Date: _____ City Representative: _____