

TOWN OF KINDERSLEY
BYLAW NO. 05-17
THE ECONOMIC INCENTIVE TAX EXEMPTION BYLAW

CONTENTS

1. PURPOSE.....	1
2. DEFINITIONS.....	1
3. POLICY	2
4. EXEMPTION	3
5. AUTHORIZATION.....	5
6. COMING INTO FORCE AND TERM.....	5
SCHEDULE “A”	6

The Council of The Town of Kindersley, in the Province of Saskatchewan, enacts as follows:

SECTION:

1. PURPOSE

The purpose of this Bylaw is to promote economic development through tax exemptions (the “Exemption”) for new construction of residential, commercial, and industrial buildings in defined areas within the Town of Kindersley.

2. DEFINITIONS

In this Bylaw, unless the context otherwise requires expression,

- a) **“Building, Accessory”** means an accessory building as defined in the *Zoning Bylaw* of the Town of Kindersley.
- b) **“Building, Principal”** means a principal building as defined in the *Zoning Bylaw* of the Town of Kindersley.
- c) **“Building, Temporary”** means a temporary building as defined in the *Zoning Bylaw* of the Town of Kindersley.
- d) **“Dwelling, Modular”** means a modular dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.
- e) **“Dwelling, Multiple Unit Apartment Style”** means a multiple unit apartment style dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.

- f) **“Dwelling, Multiple Unit Townhouse”** means a multiple unit townhouse dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.
- g) **“Dwelling, Ready-to-Move (RTM)”** means a ready-to-move dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.
- h) **“Dwelling, Semi-Detached”** means a semi-detached dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.
- i) **“Dwelling, Single Detached”** means a single detached dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.
- j) **“Dwelling, Duplex”** means a duplex dwelling as defined in the *Zoning Bylaw* of the Town of Kindersley.
- k) **“Exemption Period”** means the period of time, measured in years, when the tax exemption applies as prescribed in Section (4) Exemptions.
- l) **“Heritage Property”** means a heritage property as defined in *The Heritage Property Act*.
- m) **“New Construction”** refers to site preparation for, and construction of, an entirely new principal building on:
 - a. land not previously built on, or
 - b. vacant land, or
 - c. a brand-new replacement principal structure on a land that previously had a structure but has been demolished in its entirety.
- n) **“Permitted Use”** means a permitted use as defined in the *Zoning Bylaw* of the Town of Kindersley.
- o) **“Town”** means the Town of Kindersley.

3. POLICY

This is an Economic Incentive Tax Exemption Policy for New Construction (as defined in Section (2)(l)), of a Principal Building only (as defined in Section (2)(b)) in the town of Kindersley. The exemptions are described in Section (4) Exemptions, with the following policies applicable to each:

- a) Eligible properties with Occupancy Permits issued from November 1, 2016 shall be eligible for the Exemption.
- b) Any application for an Exemption received prior to the expiry of this Bylaw (December 31, 2018) shall be eligible for the Exemption, as per the conditions outlined in this Bylaw.
- c) At the time of the issuance of a Building Permit, applicants must submit a completed Town “Application for Economic Incentive Exemption” in the prescribed form as set out in Schedule “A” attached to and forming part of this Bylaw, and as amended from time to time.

- d) The Exemption Period is by calendar year with the Exemption year to be determined by the date of issuance of the Occupancy Permit. If a building is issued an Occupancy Permit prior to February 28 in any year, but the building is not yet assessed, this year shall be considered year one of the Exemption Period. The Town will not assess New Construction in the year that construction begins.
- e) All required Demolition Permits, Development Permits, Building Permits, and Occupancy Permits must be completed and approved by the Town.
- f) To be eligible, construction must be completed, and Occupancy Permit issued within eighteen (18) months of issuance of the Building Permit.
- g) Full compliance with all of the Town of Kindersley's Zoning Bylaw, the Official Community Plan, Building Bylaw, Fire Safety Act, and the National Building Code shall be required. Failure to submit required documents by the property owner or his/her agent shall result in the forfeit of all rights to the Exemption provided in this Bylaw.
- h) All outstanding accounts (receivable, utility, tax, etc.) with the Town must be paid in full before the Exemption will be granted, and must be fully maintained during the Exemption Period.
- i) During the Exemption Period, all land taxes levied on the qualifying property must be kept current. The Exemption ceases when the property taxes on the qualifying property go into arrears.
- j) The Exemption does not apply to the assessment of the land or to any taxes on pre-existing buildings or improvements; nor to the base tax, minimum taxes, local improvement, or any other special levies, if applicable.
- k) If the owner, prior to the end of the Exemption Period, sells the qualifying building for which tax concessions are granted, the balance of the tax concessions shall be transferable to the new owner.

4. EXEMPTIONS

The Exemption is only applicable to completely New Construction of Principal Buildings, be they Dwellings, Ready-to-Move Homes, Modular Homes, Site Built Homes, and Buildings, or other completely new Principal Buildings, as defined in the Town of Kindersley Zoning Bylaw, having been constructed in, or moved into, the Town. Properties subject to Grants-In-Lieu are excluded.

- a) Residential, commercial, industrial Principal Buildings as per the Town of Kindersley Zoning Bylaw, shall receive the following Exemptions:
 - i) Single Detached Dwelling; Semi-Detached Dwelling; Duplex Dwelling in any R Zone, or approved by Council as a discretionary use under the Zoning Bylaw. [Three (3) Years Exemption].
 - ii) Multiple-Unit Apartment Style Dwelling, Multiple Unit Townhouse in the R3 Zone. [Five (5) Years Exemption].

- iii) In Zoning District, C1 (Permitted Use (3)) Dwelling Units, Multiple Unit Dwellings, and Rooming Houses in conjunction with and attached to any other permitted use. [Seven (7) Years Exemption].
 - iv) In Zoning District, C1 (Any Permitted Use, or Discretionary Use Approved by Council). [Five (5) Years Exemption].
 - v) In Zoning District, M, C2, and C5 (Any Permitted Use, or Discretionary Use Approved by Council), the following Exemptions based on values stated on the approved Building Permit:
 - 1) Estimated Value of Construction – Less than or equal to \$1,000,000 [Two (2) Years Exemption]
 - 2) Estimated Value of Construction - \$1,000,000.01 – \$2,999,999.99 [Three (3) Years Exemption]
 - 3) Estimated Value of Construction - \$3,000,00.00 or greater. [Five (5) Years Exemption]
- b) The Town agrees that the Exemption from levied taxes provided to the property owner by this Bylaw, shall include school taxes pursuant to Section 298(5) of *The Municipalities Act*.
- i) The applicant/developer agrees that the Tax Exemption from levied taxes, including school taxation, shall at all times be subject to the Town having the statutory authority to provide the exemption from levied taxes, without the Town having to:
 - a) Make up the lost school tax revenue, or
 - b) Obtain any required consent of the school board for the exemption.
- c) For clarity, the following improvements, structures, or principal buildings, referenced in the Town of Kindersley Zoning Bylaw, are not eligible for Exemption under this Bylaw:
- i) Oil Tanks and Bulk Fuel Tanks, etc.;
 - ii) Utility or Radio Towers;
 - iii) Non-permanent or removable (temporary) buildings or structures;
 - iv) New attached or detached garages or any other accessory buildings;
 - v) Additions to existing buildings;
 - vi) Residential care homes;
 - vii) Parking lots;
 - viii) Churches or places of worship;
 - ix) Junk or Salvage Yards; and
 - x) Mobile Homes;
 - xi) Any structure in Zone C3;

- xii) Any structure in Zone C4;
- xiii) Any other non-principal building as deemed by the Town.

d) Exemptions may be rescinded:

- i) If the development is not completed within the specified timeframe.
- ii) If the development changes from its intended use as noted in the application.
- iii) If the applicant or property owner have any taxes, fees or fines in arrears.
- iv) If there exists any falsification by the applicant or property owner of any records, information, or application, or providing fallacious or misleading information.

e) The Council of the Town reserves the right to customize an alternative tax incentive policy, on an individual basis, for any industrial, commercial, or residential development.

f) The Town reserves the right to periodically review and modify this Bylaw.

5. AUTHORIZATION

The Chief Administrative Officer (CAO) or the Deputy Administrator, are authorized to approve Exemption Applications for the appropriate year(s) as indicated in Section 4.

6. COMING INTO FORCE AND TERM

This Bylaw shall come into force and take effect upon the date of the final passing thereof and the term of this bylaw shall expire on December 31, 2018.

Given 1st Reading the 27th day of March, 2017

Given 2nd Reading the 10th day of April, 2017

Given 3rd Reading and Adopted the 10th day of April, 2017

Mayor

(SEAL)

Chief Administrative Officer

SCHEDULE "A"



TOWN OF KINDERSLEY APPLICATION FOR ECONOMIC INCENTIVE TAX EXEMPTION

All Town of Kindersley tax incentive programs are designed to encourage the development of properties in the town by giving property tax exemptions for new Principal Building developments as defined and described in the Bylaw.

Conditions of Eligibility for the Economic Incentive Tax Exemption

1. All properties with Occupancy Permits issued from November 1, 2016 shall be eligible for the Economic Incentive Tax Exemption.
2. Any application for an Economic Incentive Tax Exemption received prior to the expiry of Bylaw No. 05-17 (December 31, 2018) shall be eligible for the Economic Incentive Tax Exemption for a period not to exceed eighteen (18) months from the date of expiry of this bylaw.
3. Land and any other improvement assessments remain taxable.
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 as long as the agreement is still current. (i.e. the tax assessment exemption is within the eligible time period.)
5. There are no outstanding taxes, utilities or other charges owing on the property by the owner, or occupant.
6. Full compliance with Bylaw No. 05-17.

Owner Information:

Name: _____

Mailing Address: _____

Postal Code: _____ Phone: (res) _____ (bus) _____

Details of Development:

Legal Description of Property: Lot(s) _____ Block: _____ Plan: _____

Civic Address: _____

Description of Building Being Constructed:

Date of Issue of Building Permit: _____

Date of Occupancy: _____

Was a building demolished before the new development was constructed? Yes ___ No ___

Date of Demolition: _____

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 Incentive program.

Signed _____ **Date** _____
Property Owner

For Office Use Only:	
Building Permit Issue Date:	_____
Occupancy Permit Issue Date:	_____
Residential Permit Value:\$	_____ Commercial Permit Value:\$
_____	_____
Building Inspector Signature:	_____ Date: _____
Monies owned on accounts: Utilities: (Y/N) Taxes: (Y/N) Accounts Receivable: (Y/N) Other () list:	_____
If monies owed, list amount:\$	_____
Approved: () Denied: () Amount of Exemption:\$	_____ Starting Year: _____ Ending Year: _____
Comments:	_____
<u>Administration Approval:</u>	
Name: _____ Position: _____ Signature: _____	
Date: _____	