



# CITY OF MEADOW LAKE POLICY

<b>SECTION:</b>	Planning, Development & Land Use	<b>NUMBER:</b> 600-18-004	<b>RESOLUTION:</b> 245/18
<b>TITLE:</b>	Exterior Improvements Tax Incentive Policy	<b>EFFECTIVE DATE:</b> January 1, 2019	
<b>ORIGIN/AUTHORITY:</b>	Council	<b>REVISED:</b>	
<b>DEPARTMENT:</b>	Council, Finance, Planning & Development	<b>PAGES:</b> 7	

## 1. INTRODUCTION

### 1.1 Purpose

This initiative is intended to promote projects that improve the image and attractiveness of the City. In addition, this initiative aims to support local economic development through the use of local labor and materials.

### 1.2 Definitions

- a) **Eligible Construction Project** means any major commercial or residential exterior improvements for which a City of Meadow Lake building permit has been issued between January 1, 2019 and December 31, 2021.
- b) **Local Content** means labor of any person who has been a resident of the City of Meadow Lake for at least six months prior to the project start date and/or labor of a contractor whose permanent residence is within 35 km of the City of Meadow Lake. Local materials means materials purchased from a person or company located within the City of Meadow Lake who would normally sell products for construction purposes.
- c) **Major Commercial Exterior Improvements** means improvements that contribute to the exterior appearance of a business, including but not limited to, painting, siding, brick repair, landscaping, or signage.
- d) **Major Residential Exterior Improvements** means improvements that contribute to the exterior appearance of a residential dwelling, and includes additions and attached garages but does not include detached garages or accessory buildings, as they do not constitute an addition to the existing dwelling.

**2. POLICY**

- a) Authority for this policy is granted under Section 262 and 263 of *The Cities Act*.
- b) This policy applies to major exterior improvements to any developed commercial or residential property and additions to existing homes.
- c) To be eligible for this rebate, a building permit must have been obtained from the City of Meadow Lake after December 31, 2018. In addition, the applicant must provide proof of a minimum of 50% local content used in the construction undertaken. Applications under this policy must be made within 30 days of the date of permit issue in order to be eligible.
- d) Property owner labor is welcome in a project but cannot be assigned a value for grant payment purposes.
- e) The issuance of the building permit and demolition permit, if required, must follow the requirements as set by the bylaws and policies of the City of Meadow Lake.
- f) The tax rebate will cease if the tax account on the property goes into arrears.
- g) If an individual sells a property approved by this policy, the tax incentive is transferable to the new registered owner.
- h) This rebate may not be combined with another City property tax incentive policy.
- i) This rebate may only be applied for once per property within the three year program.
- j) This will be a limited term investment in community beautification, and the program will end on December 31, 2021.

**3. REBATE AMOUNT**

- a) The rebate amount for major exterior improvements or residential additions will be based on the approved construction value as shown on the application and building permit, with a minimum value of \$5,000 being required. The rebate amount is fifty dollars per thousand dollars of construction value, up to a maximum grant of \$1,000.
- b) Rebate amounts will be directly applied to the applicant's tax account. Any credit amounts will remain on the account to be applied to the next year's tax levy and will not be paid out as a cash refund.

**4. PROCEDURE**

- a) Applicants must complete a City of Meadow Lake Application for Exterior Improvements Tax Rebate in the prescribed form.
- b) Upon receipt of the application and approval by the City of Meadow Lake, the applicant shall sign a Tax Rebate Agreement.
- c) For major exterior improvements and residential additions, the tax rebate will be applied to the account upon completion of the project and provision to the City of proof that project has been completed and the requirement for a minimum of 50% local content has been met.
- d) Applications will not be approved retroactively for work that has already been started or completed.
- e) Full compliance with all City development, building and demolition permit policies shall be required. Failure to submit required documents by the property owner or to follow the direction of the City's Building Official shall result in forfeit of all rights to the tax rebates provided in this policy.

## Appendix A - Application for Tax Rebate - Exterior Improvements

This initiative is intended to promote improvements and beautification of existing buildings within the City of Meadow Lake.

### Conditions of Eligibility for the Rebate

1. Development whose building permit was issued after December 31, 2018 and before January 1, 2022 is eligible for the rebate under this policy.
2. The application is for a major commercial exterior improvement or major residential exterior improvement or addition. Projects must contribute to the exterior appearance of the neighborhood. The applicant is responsible for providing proof of the improved appearance, through photos or other evidence, in order for the rebate to be issued.
3. A minimum of 50% of the materials and labor in the project must be obtained from local suppliers as defined in this policy. The applicant is responsible for providing proof of project costs and proof that the local content requirement has been met.
4. Grants are paid to the tax account upon completion of the project. Credit balances will be rolled over to the next year and will not be paid out. Should the property be transferred to a new owner, the rebate shall continue to be applied to the approved property.
5. There are no outstanding property taxes owing on the lot(s).
6. A prior application under this, or any other, tax incentive program has not already been approved.

### Applicant Details

Full Name of Applicant(s):			
Mailing Address:	City:	Province:	Postal Code:
Phone Number(s):		Email Address:	
Legal Description of Property:			
Civic Address of Property:			
Project Description:			
Date of Issue of Building Permit:		Planned Construction Start and End Dates:	

### Summary of Project Expenses

Type of Work	Supplier / Contractor	Estimated Costs
		TOTAL

**Please note that additional 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 rebate under the exterior improvements tax incentive policy.

\_\_\_\_\_  
Applicant

\_\_\_\_\_  
Date

<b>For Office Use Only</b>	
Application Approved / Denied:	Date of Receipt:
Application Approved By:	Approval Date:
Date of Substantial Completion:	Date of Final Inspection:
Signature of Approving Official:	

**Appendix B - Tax Incentive Rebate Agreement  
Exterior Improvements**

Agreement made this \_\_\_\_\_ day of \_\_\_\_\_

Between:

The City of Meadow Lake  
Hereinafter called "the City"

and

Applicant:  
Hereinafter called "the Owner"

WHEREAS the City has developed a Tax Incentive Policy that provides for a property tax rebate on certain properties in the City under certain conditions; and

WHEREAS the Owner has met the requirements to obtain a property tax rebate under this policy;

NOW THEREFORE the City and the Owner covenant and agree:

1. The property eligible for the property tax rebate are:  
Lot , Block, Plan, also known as [Civic Address]  
hereinafter called "the Lands"
2. Pursuant to the City's Tax Incentive Policy 600-18-002 and pursuant to Section 262(4) and 263(5) of The Cities Act and subject to the terms of this agreement, the City grants a onetime rebate of \$50 per \$1,000 of eligible improvement costs, up to a maximum of \$1,000. Based on the submitted application, the rebate amount is estimated as \_\_\_\_\_. The actual rebate amount will be calculated and applied to the tax account upon completion of the project. The Owner will be responsible for all other taxes levied against the account. Any credit amounts will remain on the account to be applied to the next year's levy and will not be paid out as a cash refund.
3. The scope of the tax rebate, including the calculation of any percentage or proportion, shall be conclusively determined by the City Assessor.
4. The Owner shall promptly provide the City with any information or documents requested by the City Assessor to complete and check the assessment of the lands and improvements thereon.
5. This agreement may be assigned to a new owner of the Lands who satisfies the criteria established for the tax rebate.

- 7. This tax rebate shall continue only so long as:
  - a) The improvements on the Lands conform to all civic and provincial laws governing the construction and use of the improvements, including and zoning and building bylaws; and
  - b) There are no tax arrears on the Lands.

IN WITNESS whereof, the parties hereto have executed this agreement.

CITY OF MEADOW LAKE

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Owner