

BYLAW NO. 2016-MC-18

A BYLAW OF THE TOWN OF MAPLE CREEK TO ESTABLISH PROPERTY TAX INCENTIVES FOR THE REPURPOSING/UPGRADING OF EXISTING COMMERCIAL & INDUSTRIAL PROPERTIES IN SUPPORT OF NEW OR EXPANDED BUSINESS OPERATIONS

WHEREAS the Town of Maple Creek desires commercial & industrial development within the community for economic development purposes;

WHEREAS the Town of Maple Creek's Official Community Plan (2009) identifies "to provide an attractive business and industrial environment through a continued competitive tax regime and service provision" as an objective of the Town of Maple Creek;

WHEREAS the Town of Maple Creek's Official Community Plan identifies ensuring that the "Downtown Core" remains the commercial hub of the community and that commercial development continues to be consistent with the scale and character of the community;

WHEREAS the Town of Maple Creek desires to encourage the reuse of existing commercial and industrial buildings given the negative impact building demolition has on the capacity of the Maple Creek Landfill;

WHEREAS section 298(5) of the Municipalities Act empowers the Municipality to exempt or partially exempt any property from taxation for the purposes of economic development;

THEREFORE The Council of the Town of Maple Creek hereby enacts the following tax incentive program for the repurposing/upgrading of existing commercial and properties in support of new or expanded business operations:

1. DEFINITIONS:

For the purposes of this bylaw:

- a) "Improvements" shall mean any building or structure that is assessable for the purposes of property taxation.
- b) "Commercial" shall mean a property zoned by the Town of Maple Creek as C-1 Commercial or C-2 Commercial.
- c) "Industrial" shall mean any property zoned by the Town of Maple Creek as M-1 Industrial.
- d) Within the "Maple Creek Heritage District" (an area of the downtown core set apart and defined by Bylaw #2010-MC-21), "commercial" shall mean any property assessed as "Non-Heritage" as per Town of Maple Creek Bylaw #2010-MC-21.

2. ELIGIBLE PROPERTIES:

- a) Any commercial or industrial property undergoing major repurposing and/or expansion in support of new and/or expanded business operations, for which a building permit has been issued.
- b) Commercial property located within the Maple Creek Heritage District that is assessed as "non-heritage" as per Town of Maple Creek's Heritage District Bylaw #2010-MC-21 (properties assessed as "heritage" may pursue comparable incentives designed specifically for heritage properties. These incentives are outlined in the Maple Creek Heritage Conservation Incentive Program Bylaw #2016-MC-17).

3. INCENTIVES:

- a) Property tax exemption may be granted to a maximum value equivalent to:
 - i. 50% of the eligible work costs, or;
 - ii. \$150,000.00, or;
 - iii. The total property taxes (excluding special levies) that would have been payable in in five years (based on the re-assessed value of the property after work has been completed).

Whichever is the lesser.

4. ELIGIBLE WORK:

- a. Interior and exterior structural & mechanical work necessary to repurpose an existing commercial property in support of new and/or expanded business operations.
- b. The installation of large specialized equipment built-in or hardwired into the building that is necessary to support new and/or expanded business operations.
- c. Expansion of the building envelope (additions) necessary to support new and/or expanded business operations.
- d. For commercial properties located within the Maple Creek Heritage District that are assessed as “non-heritage”; any façade treatments that result in making the building’s appearance more sympathetic to the overall heritage character of the Maple Creek Heritage District.
- e. Building permit costs as well as architectural and engineering services.
- f. Any work necessary to bring the building up to the requirements of the National Building Code.

5. INELIGIBLE WORK:

- a. Work that in the opinion of Council does not constitute a major repurposing of an existing commercial property in support of new and/or expanded business operations (i.e.: Minor renovations, redecorating, or work that constitutes regular building maintenance).
- b. Renovations being undertaken by an existing business.
- c. Business signage, unless the property is located within the Maple Creek Heritage District and specialized business signage is part of a façade plan endorsed by the Maple Creek Heritage Advisory Committee and approved by the Town of Maple Creek to make the building’s appearance more sympathetic to the overall heritage character of the district.
- d. Additions to buildings in the area identified as the “downtown core” that are out of keeping with the scale and character of the original building or that in some way detract from scale and character of the area (particularly within the area of the downtown core defined as the Maple Creek Heritage District).

6. APPLICATION:

- a. A written application must be submitted to the Town of Maple Creek outlining the scope of work being proposed as well as a cost estimate for all eligible work.
- b. In the case of the construction of additions to existing buildings, design plans must be submitted to the Town of Maple Creek. In the case of commercial property with the area defined as the downtown core the design plans must demonstrate how the addition is compatible with the scale and character or both the existing building and the area as a whole.
- c. In the case of commercial property located within the Maple Creek Heritage District where modifications are being proposed to the building’s exterior and/or additions to the building are being proposed, design plans must be submitted for review by the Maple Creek Municipal Heritage Advisory Committee.
- d. An in-person interview with the Mayor, Administrator, and/or the Manager of Community & Economic Development may be required.

7. CONDITIONS:

- a. A building permit must be obtained.
- b. All outstanding taxes and/or special levies on the property must be paid in full prior to application being made to the program, and all property taxes and special levies must continue to be paid in full until the project has been completed.
- c. Once approved for participation in this program, the property owner must make a tax credit claim within two years of the approval date.
- d. For buildings located within the Maple Creek Heritage District, approval for participation in this program may be subject to architectural controls/design guidelines that endeavor to make the property more compatible with the heritage character of the district.
- e. The project will be considered completed when a written tax credit claim has been filed with the Town of Maple Creek. At the time the tax credit claim is submitted

to the Town of Maple Creek, the building must be in a state where it can be occupied.

- i. The tax credit claim must be an itemized financial statement outlining the total expenditure made against eligible work for which tax credit is being requested. The financial statement must include copies of all paid invoices for all eligible expenses.
- f. Tax credits will be applied starting January 1st of the first full calendar year after the work has been completed and the tax credit claim has been submitted.
- g. Tax credits are linked to the building itself and therefore can be transferred to any new owner of the property. Tax credits will continue to be applied against the property taxes until such a time as all the tax credits are exhausted.
- h. In the event of the complete loss of the building, tax credits on the property will be discontinued.
- i. This program may only accessed once by the property owner.
- j. This program may not be combined with any other Town of Maple Creek tax incentive program.
- k. This program is intended to encourage and support major repurposing work on existing commercial and/or industrial properties within the Town of Maple Creek, and therefore the program may only be accessed once by the property owner.





Mayor



Administrator