

**CITY OF WARMAN
BYLAW NO. 2019-14**

BUSINESS TAX INCENTIVE BYLAW

**A BYLAW OF THE CITY OF WARMAN TO PROVIDE TAX EXEMPTIONS TO PROMOTE
COMMERCIAL AND INDUSTRIAL DEVELOPMENT.**

The Council of the City of Warman, in the Province of Saskatchewan, enacts the following:

1. Purpose:

This Bylaw is intended to provide a framework for Council to encourage and foster business development in Warman through the use of property tax exemption agreements.

This Bylaw is set in place to achieve the following objectives:

- a) To encourage businesses to locate or expand their operations in Warman;
- b) To increase employment opportunities in Warman;
- c) To provide tax exemptions to businesses within their start-up year(s);
- d) Improve Warman's competitive position;
- e) To increase the long-term viability of a commercial project; and
- f) To demonstrate the City's commitment to business and industry.

2. Criteria

Council may provide up to a five (5) year exemption on property taxes to the increased assessed value of the improvement, of new construction on bare land, or expansion to an existing site as per Schedule "A" attached.

- a) The exemption does not apply to the assessment of the land; base and minimum taxes where applicable will remain on land and any pre-existing buildings or improvements;
- b) The exemptions are applied once the improvement is assessable and remain in effect providing the development proceeds within the provided timeframes and for its intended use. The City reserves the right to establish the start date of the exemption
- c) The exemption may be transferable to other parties for the duration of the pre-existing exemption agreement only with the City of Warman's written consent;
- d) Warman City Council reserves the right to deny, or customize any tax incentive at their sole discretion.
- e) The city agrees that the exemption from levied taxes provided to the Developer by this Agreement, shall include school taxes pursuant to The Cities Act, Section 263 (5), (6), (7) and (8).
 - The applicant/developer agrees that the exemption from levied taxes, including school taxation, shall at all times be subject to the City having the statute authority to provide the exemption from levied taxes, without the City having to:
 - Make up the school tax revenue, or
 - Obtain the consent of the school board for the exemption.

3. Application

- a) Application:
 - Application must be made using the form attached as Schedule "B" to this Bylaw.
 - It is the sole responsibility of the applicant to inquire about and complete the application for consideration by the City for all new commercial and industrial developments and improvements will be granted up to five-year abatement based on Schedule "A" to this bylaw.
- b) The City will not consider providing a tax exemption where an application has not been completed and submitted to the City prior to construction.

4. Repeal/ Rescind Incentive

Exemptions will be applied only when the project or improvements are completed per the timeframes indicated in the application and the development remains for its intended use.

Tax Exemptions may be rescinded:

- If the development is not completed within the specified timeframes as noted on the permit for construction;
- The development changes from its intended use as noted in the application;
- A property that is currently appealing their assessment amount; and
- If any taxes, fees or other charges are in arrears.
- Any change to legislation of the Municipality or School Division limiting the ability to provide a tax exemption.

5. Authorization

The Economic Development Officer and City Manager are authorized to approve a tax exemption application. The City Manager and Economic Development Officer are authorized to sign agreements, for the purpose of exempting those specified property parcels for the year(s) indicated on said schedule.

6. Previous Policy

This bylaw shall be applicable to commercial/industrial development that is not covered under previous tax incentive policies. City Council will review previous applications that were submitted for consideration for those new developments which were assessed as of January 1, 2019 based on the criteria presented in this bylaw.

Repeal:

Bylaw 2012-16 is hereby repealed.

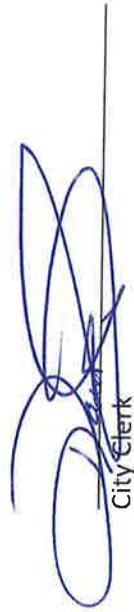
Bylaw 2013-16 is hereby repealed.

Bylaw 2019-08 is hereby repealed.

7. Adoption

This Bylaw shall come into force and take effect upon the date of the final passing thereof.


Mayor


City Clerk



Certified a true copy of Bylaw No. 2019-14 adopted by resolution of council the 15th day of October 20 19.

CITY CLERK

Read a third time and adopted this 15th day of October 2019.

BUSINESS TAX INCENTIVE BYLAW

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Schedule "A"

New Construction

Assessed Value	Exemption term
Increase in Improvement Values	
\$500,000 - \$700,000	One year
\$700,001 - \$900,000	Two Years
\$900,001 - \$1,500,000	Three Years
\$1,500,001 - \$2,500,000	Four Years
\$2,500,000 and over	5 Years

Major Renovation

Assessed Value	Exemption term
Increase in Assessment over existing	
\$350,000 - \$450,000	One year
\$450,001 - \$550,000	Two Years
\$550,001 and over	Three Years

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Schedule "B"

CONFIDENTIAL

Application to Access the Business Tax Incentive Bylaw

Any business that wishes to access tax rebates under this Bylaw will be required to complete the following Application. This will outline the nature of the project.

This application shall be submitted to the City of Warman, to the attention of the Economic Development Officer.

The values provided on this form are for application purposes only and rebates will be based on assessed values as assigned by Saskatchewan Assessment Management Agency (SAMA). Flat rates will be based on estimated construction costs received from MuniCode Services.

*****PLEASE PRINT*****

Business Name: _____

Business Owner: _____

Mailing Address: _____

Phone Number: _____ Fax Number: _____

E-mail Address: _____

Proposed Development Civic Address: _____

Legal Land Description: _____

Estimated Project Start Date: _____ Estimated Completion Date: _____

Intended Use:

Please provide a brief description of the business/development you are proposing. What products or services will be delivered? What will the day to day operations consist of?

Estimated Cost of Construction: \$ _____

Estimated New Jobs to be Created:

Construction Jobs: _____

Full-time Jobs: _____

Part-time Jobs: _____

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Schedule "B"**

Declaration of Applicant:

(Name of Applicant)

(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: _____

OFFICE USE ONLY

Value of Construction: _____

SAMA Assessed Value: _____
