



City of North Battleford

Policy #D-01-002A

DOWNTOWN REVITALIZATION INCENTIVE POLICY

Authority: Council	Resolution No. 25/074
Date Adopted: February 24, 2025	Effective Date: February 24, 2025
Department Responsible: Planning and Development Division	Review Date: Quarter 1, 2028

PURPOSE

This policy's purpose is to encourage the revitalization and restoration of properties within the City of North Battleford's Downtown Area by granting tax-based incentives to encourage property owners to upgrade existing buildings and construct new buildings.

This policy is recognition by the City that the Downtown Area is a vital part of the City and that due to its historical development the downtown may cost more to develop than building on new sites on the periphery of the City. By providing a tax incentive to offset some of the costs of to develop, it is hoped that property owners and developers will enhance the appearance of existing buildings, expand the use of existing buildings and develop existing vacant lots. The goal is that existing businesses will remain, new businesses will be established and the downtown area and its businesses with thrive.

SCOPE

All properties located in the boundaries of the C1 Downtown Commercial District as described in the current Zoning Bylaw and shown on a map attached as Schedule "A" may apply for the Downtown Revitalization Incentive.



RESPONSIBILITY

Council is responsible to:

- Approve this policy;
- review reports prepared on the applications; and,
- grant or not grant tax-based incentives that have been applied for.

The Planning and Development Division is responsible for:

- receiving, reviewing, and processing applications and the preparation of Council reports recommending approval of the incentive application in accordance with this policy;
- inspection, review, and reporting of progress of the incentivized work;
- verification of completion of incentivized work and documentation of actual costs; and,
- report the completion of incentivized work to Council and the Finance Department.

The Finance Department is responsible for applying Council approved tax-based incentives.

DEFINITIONS

In this policy:

“Agreement” means a redevelopment tax incentive agreement between the owner of a parcel of land (the property) and the City of North Battleford, substantial in the form and with the content of the Agreement attached as Schedule “C”.

“Brownfield Site” means a site that has previously been developed and new development may require working within the confines of existing structures, the removal of structures, foundations and other infrastructure and mitigation of environmental contamination.

“City” means the City of North Battleford.

“Council” means the elected Council of the City of North Battleford.

“Municipal Tax” means the portion of the property taxes calculated from the Taxable Assessed Value multiplied by the Council set Mill Rate.

“Tax on Improvements” means the Property Tax on the Improvements to a site but does not include the value of the land.



“Tax Incentive” means the Council approved reduction of property taxes to be paid to the City in recognition that the property owner is undertaking property improvements that the City identifies as having value to the city.

“Zoning Bylaw” means the City of North Battleford Zoning Bylaw as amended from time to time, and all adopted amendments at the time of the agreement being signed.

POLICY

1. Applications for the Downtown Revitalization Incentive will be accepted for a 60-month period beginning the date of adoption of this Policy.
2. To be eligible for the Downtown Revitalization Incentive and subject to the opinion of Council the project must:
 - a) be located in the C1 Downtown Commercial District; and,
 - b) demonstrate that it will improve the streetscape of the downtown including one or both of the following:
 - i. improve the amount of business conducted in the downtown; or,
 - ii. increase the amount of housing in the downtown.
3. Incentive applications must include the following:
 - a) details of the estimated cost of the project.
 - b) property must be current on property taxes.
4. Incentive applications must not include construction work commenced prior to Council’s approval of the incentive application.
5. The Downtown Revitalization Incentive is applied only to the municipal tax portion of the Property Taxes on improvements to the property only.
6. The Downtown Revitalization Incentive does not include, and is not applied to the:
 - a) land portion of the municipal tax;
 - b) Education Taxes;
 - c) UPAR; or,
 - d) Recreation & Cultural Capital Facilities Levy.
7. The Downtown Revitalization Incentive is applied to the actual cost of eligible improvements not to exceed the estimated costs of the project approved by Council.
8. Costs that exceed the initial approved application require resubmission to Council for the reconsideration of revised costs, the approval of which is at the discretion of Council.



9. The Downtown Revitalization Incentive is for five (5) years, up to but not exceeding, the lesser of the actual cost of the eligible improvements or the Council approved amount.
10. To receive the Downtown Revitalization Incentive the project must be completed within 30 months of Council approval. An applicant may apply to Council for a 12-month extension.
11. The Downtown Revitalization Incentive will be applied once:
 - a) The construction is complete; and
 - b) The payments and receipts for the work are provided to and verified by the City as eligible expenses.
12. The Downtown Revitalization Incentive cannot be combined with any other tax incentive from the City.
13. Applications for the Downtown Revitalization Incentive will be considered on a case-by-case basis.
14. A Development Permit must be issued to the applicant for work requiring a Development Permit prior to commencing the work.
15. Including any other applicable requirements, improvements must comply with the:
 - a) National Building Code of Canada;
 - b) the Uniform Building and Accessibility Standards Act;
 - c) the City of North Battleford Zoning Bylaw; and,
 - d) the City of North Battleford Downtown Revitalization Action Plan and Architectural Design Guidelines.
16. Nothing in this policy shall change the requirements for receiving a Development or Building Permit.
17. Schedule 'A' contains a list and examples of expenses that are eligible for the Downtown Revitalization Incentive.
18. Schedule 'B' contains a list and examples of expenses that are not eligible for the Downtown Revitalization Incentive.
19. The Downtown Revitalization Incentive is tied to the property and remains with the property when it is sold.



Programs

20. There are five programs under the Downtown Revitalization Incentive each of which has its own specific targeted objectives.
- a. Building Façade and Site Improvements Incentive Program – This is intended for improving the façade of the building facing a street or avenue including signage, landscaping, awnings, repair or building envelop features, etc.
 - b. Building Improvements and Expansion Incentive Program – This is intended to provide incentives to improve the commercial usability of an existing building by renovations and or expansions.
 - c. New Builds Program – This is intended for development of new buildings for commercial uses on existing vacant lots.
 - d. Residential Conversion – This is intended to support the development of residential units by converting existing space or space above into residential including changes necessary to provide access as required by the Building Code.
 - e. New Residential Incentive Program – This is intended to support the development new residential multifamily buildings on existing vacant lots.
21. The Downtown Revitalization Incentive is as follows:

Program	Project Cost Estimate	% of Tax Incentive
Building Facade and Site Improvements * ¹	\$50,000 - \$100,000	100%
Building Improvements and Expansion	> \$200,000	100%
New Builds	> \$500,000	100%
Residential Conversion	> \$100,000	70%
Independent New Multifamily Residential	> \$1,000,000	70%

*¹ If the Facade and Site Improvements are greater than \$100,000, they should be applied for through the Building Improvements and Expansion Program or the Residential Conversion Program.



GUIDELINES AND PROCEDURES

22. Applicants must submit a complete “Application for Downtown Revitalization Incentive” form attached as Schedule ‘C’ to the Planning and Development Group of the City.
23. Upon receipt of the application, at the direction of the Director, the Planning and Development group shall prepare a report with a recommendation for Council, summarizing the project, which could include conditions such as:
 - a) Summary of work to be completed;
 - b) How the work will improve the streetscape;
 - c) How the work will improve the downtown;
 - d) Compliance with the requirements of the Zoning Bylaw;
 - e) Control of noxious or offensive emissions such as noise and dust during construction;
 - f) Massing (size and shape) of the building;
 - g) Pedestrian impacts, both positive and negative;
 - h) Projected start and completion dates;
 - i) Site cleanliness; and,
 - j) Estimated cost of the project.
24. Project approval of a Downtown Revitalization Incentive and/or the application of conditions to be met by the applicant to receive a Downtown Revitalization Incentive is Council’s discretion. Downtown Revitalization Incentive
25. The Director responsible for Planning and Development, or their designate, shall:
 - a) communicate Council decisions and/or conditions (if any) with the applicant.
 - b) forward all the necessary information to the Director of Finance including verification of project completion to apply incentives.
 - c) have a Downtown Revitalization Incentive Agreement prepared and signed by City Clerk or their designate and the applicant, a copy of which is attached as Schedule ‘D’.
 - d) perform regular inspections to ensure progressing work.
 - e) review actual cost and supporting documents submitted by the applicant and confirming eligible expenses.



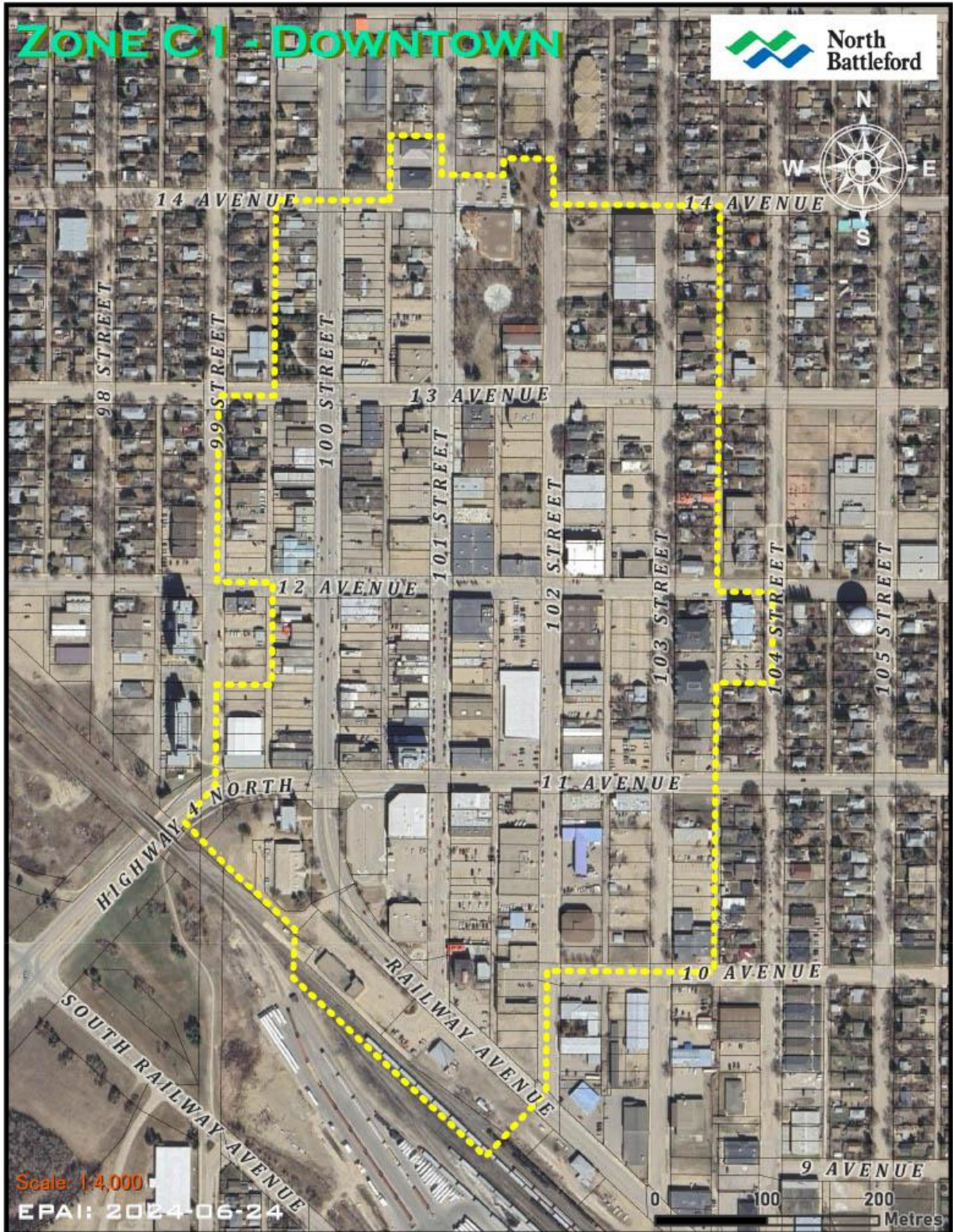
- f) Provide quarterly updates to Council including:
 - i. The status of projects approved for the Downtown Revitalization Incentive program (abandoned, in progress and completed projects);
 - ii. For projects completed since the last status report:
 - Date of Completion,
 - Eligible cost submitted and verification of eligible costs; and,
 - Date of commencement and the duration of the incentive.
 - g) Forward a request to the Finance Department to begin the tax incentive.
26. A tax incentive commencement date will depend on the date of construction completion and the submission of complete construction documentation and eligible costs as follows:
- Prior to May 31, the tax incentive will start January 1 the same year; or,
 - After May 31, the tax incentive will start January 1 the year after.

Cancellation of a Granted Downtown Revitalization Incentive

27. A Council Approved Downtown Revitalization Incentive may be cancelled before or after the completion of construction, in one or more of the following circumstances:
- On request of the owner
 - If any one (1) of the Council required conditions are not met,
 - If any one (1) of the conditions outlined in this Policy Downtown Revitalization Incentive are not met,
 - If the Developer does not inform the City that construction is complete or submit actual cost of eligible improvements within six (6) months of construction completion,
 - If an approved property's Downtown Revitalization Incentive property taxes to go into arrears, after December 31 of the tax year.
28. If the Downtown Revitalization Incentive is cancelled by the City, the credit amounts will be charged back to the property on the tax roll and are considered due and collectible upon written notice.



Schedule "A"





Schedule "B"

Downtown Revitalization Incentive Eligible Expenses

Eligible Expenses	Examples
Exterior Renovations	<ul style="list-style-type: none"> ▪ Awning ▪ Canopies ▪ Lighting ▪ Doors & Windows ▪ Signage ▪ Landscaping including fences and paving,
Interior Renovations *1	<ul style="list-style-type: none"> ▪ Flooring ▪ Paint ▪ Drywall ▪ Framing
Structural Rehabilitation *1	<ul style="list-style-type: none"> ▪ Repair of Foundations, ▪ Repair and or replacement of existing failed structural elements, ▪ Roof replacement,
Electrical and Mechanical Systems *1	<ul style="list-style-type: none"> ▪ Updating of electrical systems, ▪ Updating of plumbing systems ▪ Updating or replacement of HVAC systems,
Structural Alterations *1	<ul style="list-style-type: none"> ▪ Removing or adding interior walls ▪ Removing load-bearing walls and columns, ▪ Windows addition ▪ Foundation improvements
Building Expansions	<ul style="list-style-type: none"> ▪ Square footage addition, ▪ Additional story(ies) addition, ▪ New construction

*1 Must be done in conjunction with Exterior Renovations or Building Renovations or Building Expansion,



Schedule “B”

Downtown Revitalization Incentive Ineligible Expenses

Ineligible Expenses	Examples
Administrative	<ul style="list-style-type: none"> ▪ Legal fees ▪ Attorney Fees ▪ Loan fees ▪ Mortgage fees ▪ Property Acquisition Fees ▪ Building Permit Fees ▪ Development Permit Fees
Non-Permanent Items	<ul style="list-style-type: none"> ▪ Removable items ▪ Equipment or Inventory ▪ Purchase of tools, equipment, or machinery
Property owner labour costs	<ul style="list-style-type: none"> ▪ Any item which Applicant pays contractor in services or in merchandise ▪ Labour performed by applicant/property owner.
Architectural and engineering services	<ul style="list-style-type: none"> ▪ Feasibility studies ▪ Preparation of cost estimates ▪ Preparation of drawings ▪ Preparation of Tax Incentive Applications ▪ Structural analysis
Exterior Work (Unrelated)	<ul style="list-style-type: none"> ▪ Fences and outbuildings
Operating costs	-
Routine maintenance	-



Schedule “C”

Application for Downtown Revitalization Incentive

City of North Battleford Downtown Revitalization Incentive Program is designed to encourage the improvement of commercial properties in the C1 Downtown Commercial District by giving property tax assessment exemptions on the applicable property assessment.

Name of Applicant:	
Applicant Phone Number:	
Applicant Email:	
Mailing Address:	
Address or location of Built Heritage being applied for the Downtown Revitalization Incentive:	
Program or Programs being applied for.	
Overall Project Description including intended use:	



Project Details ■ i.e. Doors and windows, façade, signs, awnings, canopies, etc.	Estimated Costs excluding PST or GST
Total Estimated Cost	
Anticipated Start Date:	
Anticipated Completion Date:	



Please include any additional information to support your application including but not limited to:

- Site plan
- Building Plans
- Cost Estimates
- Estimated Work Schedule
- Photos
- Design Sketches

Please note more information may be requested from the applicant prior to submission of the report to Council or Council may request additional information.

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.

Declaration of Applicant

I, _____ of _____
Name of Applicant (Please Print) *Name of Municipality*

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 Downtown Revitalization Incentive Agreement.

Applicant Signature

Date

Witness Signature

Witness name (please print)

Date



Schedule “D”

Downtown Revitalization Incentive Agreement

This Agreement made this ____ day of _____, 20__

Between:

The City of North Battleford

(the “City”)

Box 460
1291 101st Street
North Battleford, SK S9A 2Y6

And:

(The “Developer”)

Insert Mailing Address

Whereas the Developer is the owner of the following lands located in the City of North Battleford:

(Insert Municipal Address)

(Insert Legal Description)

And Whereas the Developer has submitted an application for and the City Council has approved the application for a Downtown Revitalization Incentive in accordance with the City’s Downtown Revitalization Incentive Policy.

And Whereas the Council of the City has granted the Tax Incentive.



The City and the Developer agree as follows:

1. The Developer agrees to undertake the work outlined in Schedule 'B' of this agreement for the Downtown Revitalization Incentive.
2. If a Development Permit is required for the work, a Development Permit must be Issued to the applicant prior to work commencing.
3. Work will be done in compliance with:
 - a) National Building Code of Canada,
 - b) the Uniform Building and Accessibility Standards Act,
 - c) the City of North Battleford Zoning Bylaw 1971,
 - d) the City of North Battleford Downtown Revitalization Action Plan and Architectural Design Guidelines, and
 - e) any other applicable requirements.
4. The tax incentive applies to the municipal tax portion of the Property taxes on improvements to the property and is not applied to the land portion of the municipal tax. It does not apply to Education Taxes, UPAR, and the Recreation and Culture Capital Fund Levy.
5. The tax incentive shall commence after the completion of the work and the developer providing documentation on the actual costs of the improvements that can be verified by the City.
6. The Developer has thirty (30) months to Complete the work from the date of signing this agreement. The Developer may apply to Council for a twelve (12) month extension.
7. The tax incentive will commence after construction completion and the City is provided with actual cost of eligible improvements with supporting documents for verification and the City is able to verify the costs and that they apply to eligible improvements. The tax incentive will commence:
 - a) Prior to May 31, the tax incentive will start January 1 the same year;
 - b) After May 31, the tax incentive will start January 1 the year after.
8. The Council approved amount of the Downtown Revitalization Incentive:
 - a) **written out amount,**
 - b) \$XXX,XXX.XX. and,
 - c) Shall not exceed this amount unless amended by Council.
9. The tax incentive shall apply to fill in the amount % of the municipal tax portion of the Property taxes for up to the lesser of the verified actual cost of eligible improvements or the Council approved amount for a maximum of 5 years.



10. The Downtown Revitalization Incentive is tied to the property and cannot be transferred to another property.
11. During the course of the work the Developer will allow the City to enter the property to preform inspections on the status of the work and verify compliance with the conditions set in the Downtown Revitalization Incentive Agreement.
12. The City will provide two (2) working days' notice to the Developer and receive consent from the Developer prior to entering the property for an inspection.
13. The City may inspect the work at any time without entering the property.
14. The Developer shall notify the City when the work is complete to enable the City to conduct a final inspection.
15. A Council Approved Downtown Revitalization Incentive may be cancelled before or after the completion of construction, in one or more of the following circumstances:
 - a) On request of the Developer,
 - b) If any one (1) of the Council required conditions are not met,
 - c) If any one (1) of the conditions outlined in the Downtown Revitalization Incentive Policy are not met,
 - d) If the Developer does not inform the City that construction is complete and does not submit actual cost of eligible improvements within six (6) months of construction completion,
 - e) If the property taxes of the property subject to this agreement to go into arrears, after December 31 of the tax year.
16. If the Downtown Revitalization Incentive is cancelled by the City, the credit amounts will be charged back to the property on the tax roll and are considered due and collectible upon written notice.

IN WITNESS WHEREOF the City executed this Agreement on the ____ day of _____, 20__.

CITY OF NORTH BATTLEFORD

Per: _____

Per: _____



IN WITNESS WHEREOF _____ executed this Agreement on
the ____ day of _____, 20____.

(Property Owner)

Per: _____

Per: _____



Downtown Revitalization Incentive Agreement Schedule "A"

Attach Council resolution.



Downtown Revitalization Incentive Agreement Schedule “B”

Attach application and all relevant documents on the work to be undertaken.