

**THE CORPORATION OF THE VILLAGE OF BURNS LAKE  
REVITALIZATION TAX EXEMPTION BYLAW NO. 905, 2009**

A bylaw to provide for a revitalization tax exemption.

**WHEREAS**, the Community Charter, states that Council may, by bylaw, provide for a revitalization tax exemption program;

**AND WHEREAS** Council wishes to establish a revitalization tax exemption program for the promotion of new industry;

**AND WHEREAS** Council has provided notice of the proposed bylaw in accordance with the Community Charter;

**NOW THEREFORE**, in open meeting assembled, the Council for the Corporation of the Village of Burns Lake enacts as follows:

- 1) This bylaw may be cited for all purposes as "*The Corporation of the Village of Burns Lake Revitalization Tax Exemption Bylaw No. 905, 2009*"
- 2) In this bylaw:
  - i) "Agreement" means a Revitalization Tax Exemption Agreement between the owner of a Parcel and the Corporation of the Village of Burns Lake, substantially in the format of and with the content of Schedule "A" which is attached to and forms part of this bylaw;
  - ii) "Parcel" means a legal parcel, of which at least 50% of the parcel's land area is within one of the Revitalization Areas, upon which an owner proposes a Project;
  - iii) "Project" means a revitalization project on a Parcel involving the construction of a new improvement or alteration of an existing improvement, which meets the requirements of this bylaw, and the construction of which is begun after an application for a Tax Exemption has been submitted to, and approved by, Council;
  - iv) "Revitalization Area" means the Industrial Zones as established by the current Zoning Bylaw
  - v) "Tax Exemption" means a revitalization tax exemption pursuant to this bylaw and applicable to municipal property taxes only;
  - vi) "Tax Exemption Certificate" means a revitalization tax exemption certificate issued by the Corporation of the Village of Burns Lake pursuant to this bylaw, the relevant Agreement, and the provisions of the *Community Charter*, in the form of Schedule "B", which is attached to and forms part of this bylaw.
- 3) There is hereby established a revitalization tax exemption program pursuant to the provisions of the Community Charter.
- 4) The terms and conditions upon which a Tax Exemption Certificate may be issued are as set out in this bylaw, in the relevant Agreement entered into between the Corporation of the Village of Burns Lake and the Owner, and in the Tax Exemption certificate in relation to a particular Parcel.

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5) The amount of the annual Tax Exemption must not exceed the increase in the assessed value of land and improvements on the property between:

- i) the year before the commencement of construction of the Project; and
- ii) the year following the year in which the tax exemption certificate is issued.

6) The amount of the tax exemption must never be greater than the tax exemption provided in Year 1.

7) The amount of an annual Tax Exemption shall be equal to:

Year	Percent of tax exemption pursuant to this bylaw and applicable to municipal property taxes only in relation to the increased assessed value of the parcel attributable to the improvements between the year before the commencement of construction and the following year.
1	100
2	80
3	60
4	40
5	20

8) In order for a Project to be considered by Council for a Tax Exemption:

- i) the Project must involve construction of a new improvement where the construction has a value in excess of \$75,000; or the Project must involve an alteration of an existing improvement where the alteration has a value of excess of \$75,000
- ii) the Project must take place on land zoned for industry by the current zoning bylaw;
- iii) the owner of the Parcel must enter into an Agreement with the Corporation of the Village of Burns Lake;
- iv) and, where applicable, the owner of the Parcel may be required to upgrade municipal roads and/or water and sewer systems

9) In addition, in order for a Project to be considered by Council for a Tax Exemption, the Project must meet 3 of the following 4 criteria:

- i) create 5 or more additional full time employment positions for 5 years
- ii) use local wood fibre
- iii) diversify the forest industry
- iv) build or improve municipal infrastructure

10) Projects shall not be considered by Council for a Tax Exemption if:

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- i) the Parcel is receiving or has received a municipal tax exemption under the Community Charter
- ii) the project involves any Parcels with unpaid property taxes in arrears

11) The maximum term of a revitalization tax exemption is:

- i) 5 years

12) If an owner of a Parcel wishes Council to consider entering into an Agreement, the owner must supply the following to the Corporation of the Village of Burns Lake:

- i) A description of the Project, including details regarding the extent and value of the Project, which will be confirmed via the building permit process;
- ii) A copy of the Agreement duly executed by and on behalf of the owner
- iii) An application fee in the amount dictated by the current Fees and Charges Bylaw.

13) This Bylaw may be cited for all purposes as the "*The Corporation of the Village of Burns Lake Revitalization Tax Exemption Bylaw No. 905, 2009*"

READ A FIRST TIME this 22<sup>nd</sup> day of September, 2009.

READ A SECOND TIME this 22<sup>nd</sup> day of September, 2009.

READ A THIRD TIME this 22<sup>nd</sup> day of September, 2009.

ADOPTED this 13<sup>th</sup> day of October, 2009.

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
ADMINISTRATOR

Certified to be a true copy of the "*The Corporation of the Village of Burns Lake Revitalization Tax Exemption Bylaw No. 905, 2009*"

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SCHEDULE "A"

Revitalization Tax Exemption Agreement

THIS AGREEMENT dated for reference the \_\_\_ day of \_\_\_\_\_, 20\_\_ is

**BETWEEN:**

XXXX

(the "Owner")

**AND:**

**THE CORPORATION OF THE VILLAGE OF BURNS LAKE**

#15 3<sup>rd</sup> Avenue,

Burns Lake, B.C.

V0E 1E0

(the "Village")

GIVEN THAT:

- A. The Owner is the registered owner in fee simple of lands in the Village of Burns Lake at *[civic address]* legally described as *[legal description]* (the "Parcel");
- B. Council has established a revitalization tax exemption program for all Industrial Zones as per the current Zoning Bylaw
- C. The Owner proposes to construct new improvements *[or alter existing improvements]* on the Parcel as described in Appendix "A" attached to and forming part of this agreement (the "Project") and has applied to the Village to take part in the revitalization tax exemption program in respect of the Project and the Village has agreed to accept the Project under the program;

THIS AGREEMENT is evidence that in consideration of the promises exchanged below, the Owner and the Village covenant and agree each with the other as follows:

1. **The Project** – the Owner will use its best efforts to ensure that the Project is constructed, maintained, operated and used in a fashion that will be consistent with and will foster the objectives of the revitalization tax exemption program to promote new industry. Without limiting the generality of the foregoing, the Owner covenants to use its best efforts to ensure that the Project will:
  - a.
  - b.
  - c.
2. **Operation and Maintenance of the Project** – throughout the term of this agreement, the Owner shall operate, repair and maintain the Project and will keep the Project in a state of good repair as a prudent owner would do.

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3. **Revitalization Tax Exemption** – subject to fulfillment of the conditions set out in this agreement and in “The Corporation of the Village of Burns Lake Revitalization Tax Exemption Bylaw No. 905, 2009”, the Village shall issue a revitalization tax exemption certificate (the “Tax Exemption Certificate”) to the British Columbia Assessment Authority entitling the Owner to a property tax exemption in respect of the property taxes due (not including local service taxes) in relation to the improvements on the Parcel (the “Tax Exemption”) for the calendar year(s) set out in this agreement. The Tax Exemption Certificate shall be in the form of Schedule “B”, which is attached to and forms part of this agreement.
4. **Conditions** – the following conditions shall be fulfilled before the Village will issue a Tax Exemption Certificate to the Owner in respect of the Project:
- a. The Owner must obtain a building permit from the Village for the Project on or before \_\_\_\_\_, 20\_\_;
  - b. The Owner must complete or cause to be completed construction of the Project in a good and workmanlike fashion and in strict compliance with the building permit and the plans and specifications attached hereto as Appendix “C” and the Project must be officially opened for use as *[describe permitted use]* \_\_\_\_\_ and for no other use, by no later than \_\_\_\_\_, 20\_\_;
  - c. The Owner must *[where applicable, the owner of the Parcel may be required to upgrade municipal roads and/or water and sewer systems]*
    - i.
    - ii.
    - iii.

5. **Calculation of Revitalization Tax Exemption** – the amount of the Tax Exemption shall be equal to:

Year	Percent of tax exemption pursuant to this bylaw and applicable to municipal property taxes only in relation to the increased assessed value of the Parcel attributable to the improvement
1	100
2	80
3	60
4	40
5	20

6. **Initial Term of Tax Exemption** – provided the requirements of this agreement, and of “The Corporation of the Village of Burns Lake Revitalization Tax Exemption Bylaw No. 905, 2009”, are met the Tax Exemption shall be for the taxation years \_\_\_\_\_ to \_\_\_\_\_, inclusive.

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7. **Compliance with Laws** – the Owner shall construct the Project and, at all times during the term of the Tax Exemption, use and occupy the Parcel and the Project in compliance with all statutes, laws, regulations and orders of any authority having jurisdiction and, without limiting the generality of the foregoing, all federal, provincial, or municipal laws or statutes or bylaws, including all the rules regulations policies guidelines criteria or the like made under or pursuant to any such laws.
8. **Cancellation** – the Village may in its sole discretion cancel the Tax Exemption Certificate at any time:
- a. on the written request of the Owner; or
  - b. effective immediately upon delivery of a notice of cancellation to the Owner if at any time any of the conditions in the Tax Exemption Certificate are not met.
  - c. If such cancellation occurs, the Owner of the Parcel for which the Tax Exemption Certificate was issued will remit to the Village an amount equal to the value of any Tax Exemption received after the cancellation of the Tax Exemption Certificate and such amount will be deemed to be taxes owing in respect of the Parcel and payable as property taxes.
  - d. No Refund – for greater certainty, under no circumstances will the Owner be entitled under the Village’s revitalization tax exemption program to any cash credit, any carry forward tax exemption credit or any refund for any property taxes paid.
9. **Notices** – any notice or other writing required or permitted to be given hereunder or for the purposes hereof to any party shall be sufficiently given if delivered by hand or posted on the Parcel, or if sent by prepaid registered mail (Express Post) or if transmitted by facsimile to such party:
- a. in the case of a notice to the Village, at:

THE VILLAGE OF BURNS LAKE  
#15 3<sup>rd</sup> Avenue  
PO Box 570  
Burns Lake, B.C.  
V0E 1E0
  - b. in the case of a notice to the Owner, at:

*[insert name and address of owner]*  
Attention:
- Or at such other address as the party to whom such notice or other writing is to be given shall have last notified the party giving the same.

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10. **No Assignment** – the Owner shall not assign its interest in this agreement except to a subsequent owner in fee simple of the Parcel.
11. **Severance** – if any portion of this agreement is held invalid by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of this agreement.
12. **Interpretation** – wherever the singular or masculine is used in this agreement, the same shall be construed as meaning the plural, the feminine or body corporate where the context or the parties thereto so require.
13. **Further Assurances** – the parties hereto shall execute and do all such further deeds, acts, things and assurances that may be reasonably required to carry out the intent of this agreement.
14. **Waiver** – waiver by the Village of a default by the Owner shall be in writing and shall not be deemed to be a waiver of any subsequent or other default.
15. **Powers Preserved** – this agreement does not:
- a. Affect or limit the discretion, rights or powers of the Village under any enactment or at common law, including in relation to the use or subdivision of the Parcel;
  - b. Affect or limit any enactment relating to the use or subdivision of the Parcel; or
  - c. Relieve the Owner from complying with any enactment, including in relation to the use or subdivision of the Parcel, and without limitation shall not confer directly or indirectly any exemption or right of set-off from development cost charges, connection charges, application fees, user fees or other rates, levies or charges payable under any bylaw of the Village.
16. **Reference** – every reference to each party is deemed to include the heirs, executors, administrators, personal representatives, successors, assigns, servants, employees, agents, contractors, officers, licensees and invitees of such party, wherever the context so requires or allows.
17. **Enurement** – this agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns.

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IN WITNESS WHEREOF the parties hereto have executed this agreement as of the day and year first above written.

Executed by the VILLAGE OF BURNS LAKE by

Its authorized signatories:

\_\_\_\_\_

Mayor

\_\_\_\_\_

Chief Administrative Officer

Executed by \_\_\_\_\_ by its

Authorized signatories:

\_\_\_\_\_

Name:

\_\_\_\_\_

Name:

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SCHEDULE "B"

TAX EXEMPTION CERTIFICATE

In accordance with the Corporation of the Village of Burns Lake Revitalization Tax Exemption Bylaw No. 905, 2009 (the "Bylaw"), and in accordance with a Revitalization Tax Exemption Agreement dated for reference the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ (the "Agreement") entered into between the Village of Burns Lake (the "Village") and \_\_\_\_\_ (the "Owner"), the registered owner(s) of *[insert legal description of property]* \_\_\_\_\_ (the "Parcel):

This certificate certifies that the Parcel is subject to a revitalization tax exemption equal to:

Year	Percent of tax exemption pursuant to this bylaw and applicable to municipal property taxes only in relation to the increased assessed value of the parcel attributable to the improvements between the year before the commencement of construction and the following year.
1	100
2	80
3	60
4	40
5	20

for each of the taxation years 20\_\_ to 20\_\_ inclusive.

The Tax Exemption is provided under the following conditions:

1. The Owner does not breach any term, condition or provision of, and performs all obligations set out in, the Agreement and the Bylaw;
2. The Owner has not sold all or any portion of his or her equitable or legal fee simple interest in the Parcel without the transferee taking an assignment of the Agreement, and agreeing to be bound by it;
3. The Owner, or a successor in title to the Owner, has not allowed the property taxes for the Parcel to go into arrears or to become delinquent;

If any of these conditions are not met then the Council of the Village of Burns Lake may cancel this Revitalization Tax Exemption Certificate. If such cancellation occurs, the Owner of the Parcel, or a successor in title to the Owner as the case may be, shall remit to the Village an amount equal to the value of the exemption received after the date of the cancellation of the certificate.

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**APPENDIX "A"**

**MAP OF AFFECTED PARCEL**