

THE FOLLOWING DOCUMENT HAS BEEN REPRODUCED FOR CONVENIENCE ONLY and is a consolidation of the following:

1. Maple Ridge Revitalization Tax Exemption Program Bylaw No. 7010-2013
2. Maple Ridge Revitalization Tax Exemption Program Amending Bylaw No. 7066-2014
3. Maple Ridge Revitalization Tax Exemption Program Amending Bylaw No. 7109-2014

Individual copies of any of the above bylaws can be obtained by contacting the Clerk's Department.

## CORPORATION OF THE DISTRICT OF MAPLE RIDGE

### BYLAW NO. 7010 - 2013

#### A Bylaw to Establish a Revitalization Tax Exemption Program

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**WHEREAS**, Council may, by bylaw, establish a revitalization tax exemption program to encourage various types of revitalization to achieve a range of economic, social and environmental objectives, pursuant to the *Community Charter*;

**AND WHEREAS**, Council has given notice of the proposed Bylaw in accordance with the *Community Charter*;

**NOW THEREFORE**, the Council of the Corporation of the District of Maple Ridge **ENACTS AS FOLLOWS**:

#### **PART 1            CITATION**

- 1.1 This Bylaw may be cited as "Maple Ridge Revitalization Tax Exemption Program Bylaw No. 7010 - 2013".

#### **PART 2            SEVERABILITY**

- 2.1 If any part, section, subsection, clause, or sub clause of this Bylaw is, for any reason, held to be invalid by the decision of a Court of competent jurisdiction, such decision does not affect the validity or the remaining portions of this Bylaw.

#### **PART 3            REPEAL**

- 3.1 Maple Ridge Revitalization Tax Exemption Program Bylaw No. 6789-2011 is repealed.

## PART 4 DEFINITIONS

### 4.1 In this Bylaw:

“**Building Permit**” means a District of Maple Ridge building permit;

“**Building Permit Value**” means the Construction value as stated on a printed building permit;

“**Commercial**” means a land use that includes retail sales, wholesale, small-scale manufacture or assembly, service industry, or office. Examples range in size from small storefronts to shopping centres, hotels, and office buildings;

“**Commercial Façade Improvement**” means the renovation, restoration or redesign of a commercial building façade/storefront;

7066-2014 “**Commercial Portion**” means that portion of the **Mixed-Use Building** expressed as a percentage. The percentage is obtained by dividing the total gross floor area of the **Mixed-Use Building** by the total floor area used for **Commercial** purposes, except for any areas used for parking purposes, as noted on the **Project’s** Architectural Drawings/Plans. The area being used for parking purposes is excluded from all floor area calculations.

For new **Commercial Projects**, where the entire building meets the criteria pursuant to this bylaw, the **Commercial Portion** calculation will not be applied;

“**Commercial Renovation**” means the work regulated by the District of Maple Ridge Building Bylaw by the process of altering a building or portion thereof, to improve its functionality or performance beyond a level which currently exists. These improvements may also be termed as addition, landlord improvement and tenant improvement, but shall not include repair;

“**Council**” means the Municipal Council of the District of Maple Ridge;

“**Green Project**” means a project achieving LEED®-Silver, Gold or Platinum certification, or a project that uses energy that does not consume non-renewable resources for 51% or more of its total energy consumption for the ongoing operation of the building, and is not provided by BC Hydro. The intent is to support the use of alternative, renewable energy sources. Examples include solar, wind, water, geothermal, and biomass;

7066-2014 “**Mixed-Use Building**” means a building with a range of uses, which must include commercial use, that are collocated in an integrated way;

“**Municipal Property Tax**” means the property taxes Council has imposed pursuant to Schedule A of the Maple Ridge Tax Rates Bylaw, and does not include any other property taxes;

7066-2014 “**Non-Market Change**” means the change as determined by BC Assessment under the *Assessment Act*, to a parcel’s assessed value, after issuance of a building permit for construction that is eligible under Part 7 of this Bylaw, that is not due to real estate market fluctuations or conditions;

“**Owner**” means a person registered in the Land Title and Survey Authority’s records as owner of land or of a charge on land, whether entitled to it in the person's own right or in a representative capacity or otherwise, and includes a registered owner;

“**Parcel**” means a lot, block or other area in which land is held or into which land is subdivided;

“**Program**” means the program established by Maple Ridge Revitalization Tax Exemption Program Bylaw No. 7010-2013;

“**Project**” means a project as outlined in Part 7 of this Bylaw, and does not include any construction that is outside the scope of this Bylaw;

“**Storey**” means that portion of a building which is situated between the top of any floor and the top of the floor next above it, and if there is no floor above it, that portion between the top of such floor and the ceiling above it. “**First storey**” means the uppermost storey having its floor level not more than two metres above grade. “**Basement**” means a storey or storeys of a building located below the first storey. “**Building height**” (in storeys) means the number of storeys contained between the roof and the floor of the first storey. Refer to the *BC Building Code* for the most current definition – if there is a discrepancy, the *BC Building Code* shall prevail;

“**Tax Exemption**” means a revitalization tax exemption pursuant to this Bylaw.

## **PART 5 ESTABLISHMENT OF TOWN CENTRE INVESTMENT INCENTIVE AREAS AND A REVITALIZATION TAX EXEMPTION PROGRAM**

- 5.1 Pursuant to the *Community Charter*, there is hereby established the Town Centre Investment Incentive Areas, namely Sub Area 1 and Sub Area 2, as outlined on Appendix “A”, which is attached to and forms part of this Bylaw. Appendix “A” is a representation of the District of Maple Ridge Town Centre Investment Incentive Areas; if there is any discrepancy, the official version shall prevail.
- 5.2 Pursuant to the *Community Charter*, there is hereby established a Revitalization Tax Exemption Program for the Town Centre Investment Incentive Areas, providing a Revitalization Tax Exemption for **Parcels** with **Projects** meeting **Program** requirements.

## **PART 6 PROGRAM REASONS AND OBJECTIVES**

- 6.1 The District of Maple Ridge has made significant investments in the Town Centre over the last several years, in keeping with Council’s vision to create a vibrant and dynamic Town Centre. An incentive program has been established to encourage accelerated private sector investment in commercial projects to help achieve Council’s vision, and this Revitalization Tax Exemption Program Bylaw is one element of that incentive program.
- 6.2 A Revitalization Tax Exemption Program is established under this Bylaw to:
- a. Encourage **Commercial** investment to create a strong local economy and expand employment opportunities for citizens;
  - b. Increase pedestrian traffic with added **Commercial** activity, both to support local business and to enhance safety;
  - c. Encourage and support the use of environmentally sustainable building construction methods and materials, and encourage energy efficiency and alternative technologies.

## PART 7 ELIGIBLE PROJECTS

7.1 The **Project** must be situated on a **Parcel** located within the Town Centre Investment Incentive Areas:

- a. If a **Parcel** is situated in more than one Sub Area, it shall be defined as being included in Sub Area 1;
- b. If a **Parcel** is situated partially within the Town Centre Investment Incentive Areas, it shall be defined as being included in the Sub Area within which it is partially located.

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7.2 A **Building Permit** must have an issue date of not before Tuesday, December 31, 2013, and not after Friday, December 30, 2016, to qualify.

7.3 The **Project** must meet all **Program** criteria and comply with all applicable land use and other District of Maple Ridge regulations.

7.4 The **Project** must be one or more of the following types:

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- a. **Mixed-Use Building Construction** where the **Building Permit Value** of the **Commercial Portion** of the building is greater than or equal to \$1,000,000.
- b. New **Commercial** construction with a **Building Permit Value** greater than or equal to \$1,000,000;
- c. **Commercial Renovation** and/or **Commercial Façade Improvement** with a **Building Permit Value** greater than or equal to \$100,000.

7.5 **Green Project**, pursuant to this Bylaw.

## PART 8 TAX EXEMPTION

8.1 The terms and conditions upon which a Revitalization Tax Exemption Certificate may be issued are as set out in this Bylaw, the Revitalization Tax Exemption Agreement and the Revitalization Tax Exemption Certificate.

8.2 A **Revitalization Tax Exemption Certificate** shall apply to a **Parcel** after the following conditions are met:

- a. The **Owner** of the **Parcel** has met all applicable provisions of this Bylaw;
- b. The **Owner** of the **Parcel** has entered into a Revitalization Tax Exemption Agreement with the District of Maple Ridge;
- c. The **Owner** of the **Parcel** has met all terms and conditions as set out in the Revitalization Tax Exemption Agreement; and,
- d. The **Owner** has applied for a Revitalization Tax Exemption Certificate and a Revitalization Tax Exemption Certificate has been issued for the **Parcel**.

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- 8.3 The **Tax Exemption** is equivalent to 100% of the **Municipal Property Tax** payable on the amount of **Non-Market Change** attributed to the **Commercial Portion** of the **Project**, as specified in Part 7 of this Bylaw, and where all the conditions as stated in Part 8 of this Bylaw have been met:
- a. for a total of three years; or,
  - b. for a total of six years for a **Green Project**, pursuant to this Bylaw.
- 8.4 For a **Tax Exemption** to commence in a given year, an **Owner** must submit an Application for a Revitalization Tax Exemption Certificate to the District of Maple Ridge by October 1 of the preceding year.
- 8.5 A Revitalization Tax Exemption Program Certificate may be revoked by **Council** by means of any of the following infractions:
- a. The **Owner** breaches any covenant, condition or obligation as set out in the Revitalization Tax Exemption Agreement;
  - b. The **Parcel** is put to any use that is not permitted or fails to meet any of the **Project** eligibility requirements as outlined in Part 7 of this Bylaw;
  - c. The **Owner** breaches:
    1. Any enactments, laws, statutes, regulations and orders by any authority having jurisdiction, including bylaws of the District of Maple Ridge;
    2. Any federal, provincial, municipal, and environmental licences, permits and approvals.
- 8.6 For a Revitalization Tax Exemption Program Certificate that is revoked due to the infractions noted in Part 8, Section 8.5 of this Bylaw, the District of Maple Ridge may recapture the value of the **Tax Exemption** provided on the **Parcel**, for the current and any previous taxation years to which the Revitalization Tax Exemption Program Certificate applies. Failure on the part of the **Owner** to remit the recapture amount within thirty (30) days will result in the amount being placed on the general property tax bill for the **Parcel**.

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- 8.7 In cases where a building is comprised of strata lot units, a **Tax Exemption** will be apportioned to each eligible strata lot unit on the basis of assessed value as determined by BC Assessment.

**READ** a first time the 26<sup>th</sup> day of November, 2013.

**READ** a second time the 26<sup>th</sup> day of November, 2013.

**READ** a third time the 26<sup>th</sup> day of November, 2013.

**ADOPTED** the day of 10<sup>th</sup> day of December, 2013.

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**PRESIDING MEMBER**

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**CORPORATE OFFICER**

Attachment:  
Appendix "A" – Town Centre Investment Incentive Areas

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