

District of Tumbler Ridge



REVITALIZATION TAX EXEMPTION BYLAW No. 570, 2010

Adopted October 4, 2010

Consolidated for Convenience

**Includes the Following
Amending Bylaws:**

Date Adopted

Revitalization Tax Exemption
Amendment Bylaw No. 629, 2016

July 4, 2016

DISTRICT OF TUMBLER RIDGE

District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010

A Bylaw to provide for a revitalization tax exemption

WHEREAS the Council may, by bylaw, provide for a revitalization tax exemption program;

AND WHEREAS the reason Council wishes to establish a revitalization program is that Council wishes to encourage property improvements and revitalization in the District’s commercial zones and industrial zones;

AND WHEREAS the objectives of the program are to increase the extent to which persons construct and maintain improvements in the commercial zones and industrial zones, including improvements that are accessible to persons with disabilities and improvements that contribute to environmental sustainability and carbon neutrality;

AND WHEREAS the program is intended to achieve the objectives by providing tax relief to persons who construct and maintain the specified improvements;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

AND WHEREAS this bylaw will expire on October 1st, 2020;

AND WHEREAS Council has given notice in accordance with Section 227 of the Community Charter;

NOW THEREFORE, the Council of the District of Tumbler Ridge, in open meeting assembled, enacts as follows:

1. This Bylaw may be cited as “District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010.”
2. INTERPRETATION

In this bylaw:

“Agreement” means a Revitalization Tax Exemption Agreement between the Owner and the District;

“Assessed Value” will have the same meaning as set out in the Assessment Act;

“Base Assessment” means the assessed value of land and improvements on the parcel the year before the construction began;

“Increased Assessed Value” means the difference as per BC Assessment values, in assessed value of improvements on a parcel of real property between:

- (a) the year before construction or alteration began; and
- (b) the year in which the tax exemption certificate is issued.

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

“C1” means Town Centre Commercial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

“C2” means Service Commercial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

“C3” means Travel Commercial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto;

“Certificate” means a Revitalization Tax Exemption Certificate issued by the District;

“District” means the District of Tumbler Ridge;

“Exemption” means a Revitalization Tax Exemption that will be applied to the assessment roll maintained by the British Columbia Assessment Authority to reduce the property’s assessed value used in the calculation of property taxes for municipal purposes;

“Full Assessment” means the assessed value of land and improvements on the parcel in respect of a given year, as if the Agreement had never been made;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

“M1” means Industrial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto.

“Owner” means the current owner and any subsequent owner of the Lands or any parts into which the Lands are subdivided, and includes any person who is registered owner in fee simple of the Lands from time to time;

“Parcel” has the same meaning as in the Schedule to the Community Charter and, for the purposes of this bylaw, means a parcel situated within the District of Tumbler Ridge’s C1, C2 ,C3 and M1 zones;

“Project” means the construction of a new improvement or alteration of an existing improvement on a Parcel;

“RTE-Accessible” means a set of conditions related to achieving District goals of facilitating access to commercial and industrial buildings by all citizens under which an extended level of revitalization tax exemption will apply;

“RTE-All” means the comprehensive set of conditions outlined for RTE-Basic, RTE-Accessible and RTE-Green under which a maximum level of revitalization tax exemption will apply;

“RTE-Basic” means a set of conditions under which a standard level of revitalization tax exemption will apply;

“RTE-Green” means a set of conditions related to achieving District goals of environmental sustainability and carbon neutrality under which an extended level of revitalization tax exemption will apply;

“Year One” means the first taxation year in which a Revitalization Tax Exemption commences, as stated in the Revitalization Tax Exemption Certificate.

3. A revitalization tax exemption program with four levels of exemptions is established:
 - (a) To be eligible for consideration for a Revitalization Tax Exemption under this bylaw, the following conditions must be met:
 - i. With regard to an RTE-Basic exemption:

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

- 1) the parcel must be zoned as C1, C2 C3, MI as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto;
- 2) the project involves the alteration of an improvement, where the construction value of the alteration is at least \$25,000.00 or greater as determined by the District, or;

the project involves the construction of an improvement, where the construction value of the improvement is at least \$100,000.00 or greater as determined by the District;
- 3) the owner of the parcel has entered into an Agreement with the District;

- 4) the project was completed after September 30, 2008;
 - 5) all conditions of a valid development permit and/or building permit for the Project must have been completed;
 - 6) current property taxes must be fully paid to date.
- ii. With regard to an RTE-Accessible exemption:
 - 1) all conditions specified for an RTE-Basic exemption in paragraph 3(a)i, and;
 - 2) the building has met the RTE-Accessible exemption criteria as outlined in Schedule “B”.
 - iii. With regard to an RTE-Green exemption:
 - 1) all conditions specified for an RTE-Basic exemption in paragraph 3(a)i, and;
 - 2) the project will incorporate 75% of guidelines set out in the BC Hydro EnerGuide, as applies to the specific project (see website http://www.bchydro.com/guides_tips/green_your_business.html).
 - iv. With regard to an RTE-All exemption:
 - 1) all conditions specified for an RTE-Basic exemption in paragraph 3(a)i, and;
 - 2) all conditions specified for an RTE-Accessible exemption in paragraph 3(a)ii, and;
 - 3) all conditions specified for an RTE-Green exemption in paragraph 3(a)iii.
- (b) The maximum exemption that will be applied to the assessment value for municipal purposes under this bylaw must not exceed the increase in the assessed value of land and improvements on the parcel between:
 - i. the year before the construction began, and;
 - ii. the year in which the Tax Exemption Certificate under this bylaw is issued.
 - (c) The maximum term of a revitalization tax exemption is:

- i. two years, with respect to an RTE-Basic exemption, and;
 - ii. four years, with respect to an RTE-Accessible exemption, and;
 - iii. four years, with respect to an RTE-Green exemption, and;
 - iv. five years, with respect to an RTE-All exemption.
- (d) The amounts of exemptions provided under this bylaw are such that:
- i. with respect to an RTE-Basic exemption and the maximum exemption permitted under paragraph 3(b):
 - 1) Year One exemption is the difference between Base Assessment and Full Assessment;
 - 2) Year Two exemption is 50% of the difference between Base Assessment and Full Assessment;
 - 3) Year Three and beyond – no exemption.
 - ii. with respect to an RTE-Accessible exemption and the maximum exemption permitted under paragraph 3(b):
 - 1) Year One exemption is the difference between Base Assessment and Full Assessment;
 - 2) Year Two exemption is 75% of the difference between Base Assessment and Full Assessment;
 - 3) Year Three exemption is 50% of the difference between Base Assessment and Full Assessment;
 - 4) Year Four exemption is 25% of the difference between Base Assessment and Full Assessment;
 - 5) Year Five and beyond – no exemption.
 - iii. with respect to an RTE-Green exemption and the maximum exemption permitted under paragraph 3(b):
 - 1) Year One exemption is the difference between Base Assessment and Full Assessment;
 - 2) Year Two exemption is 75% of the difference between Base Assessment and Full Assessment;

- 3) Year Three exemption is 50% of the difference between Base Assessment and Full Assessment;
 - 4) Year Four exemption is 25% of the difference between Base Assessment and Full Assessment;
 - 5) Year Five and beyond – no exemption.
 - iv. with respect to an RTE-All exemption and the maximum exemption permitted under paragraph 3(b):
 - 1) Year One exemption is the difference between Base Assessment and Full Assessment;
 - 2) Year Two exemption is the difference between Base Assessment and Full Assessment;
 - 3) Year Three exemption is 75% of the difference between Base Assessment and Full Assessment;
 - 4) Year Four exemption is 50% of the difference between Base Assessment and Full Assessment;
 - 5) Year Five exemption is 25% of the difference between Base Assessment and Full Assessment;
 - 6) Year Six and beyond – no exemption.
4. Every owner that wishes to obtain a revitalization tax exemption must:
 - (a) pay a non-refundable application/examination fee in the amount of \$100;
 - (b) submit a written application to the Corporate Officer in the form prescribed and available in the District of Tumbler Ridge Town Hall along with the following documents in support of that application:
 - i. a description and evidence as to the extent of the commercial use component of the property, and;
 - ii. a description of the new improvement(s) or the alteration of the existing improvement(s) and evidence as to the aggregate construction cost or estimated cost of the improvement(s), and;
 - iii. written confirmation that all taxes assessed and all rates, charges and fees imposed on the Parcel have been paid, and, where taxes, rates,

assessments or charges are payable by installments, that all installments owing at the date of application have been paid, and;

- (c) enter into an Agreement with the District in the form prescribed by the District (see Schedule “D”).
5. In order to be eligible for a revitalization tax exemption in 2011, the owner must submit an application to the District by October 15, 2010 and for subsequent years by September 30th of the year before the year when the real property will be eligible for a revitalization tax exemption, the construction or alteration of the improvement(s) are completed, an occupancy permit has been issued by the District and the requirements of the Agreement referred to in Section 3 are met.
6. With respect to an application under Section 5, the application must include the following:
- (a) A completed Revitalization Tax Exemption Application Form, attached as Schedule “C”;
 - (b) A document issued by the District stating that all taxes assessed and rates, charges, and fees imposed on the Lands have been paid, and where taxes, rates or assessments are payable by installments, that all installments owing at the date of the document have been paid;
 - (c) An administration and examination fee in the amount of \$100;
 - (d) A copy of the Agreement duly executed by and on behalf of the owner, and;
7. Once the conditions established under Section 3 of the Agreement have been met, a Certificate will be issued for the parcel. The Certificate will, in accordance with the conditions established in Section 3 and the Agreement, specify the following:
- (a) The amount of the tax exemption or the formula for determining the exemption;
 - (b) The period and term for which the tax exemption is to apply;
 - (c) The conditions on which the tax exemption is provided; and;
 - (d) That a recapture amount is payable if the Revitalization Tax Exemption Certificate is cancelled and how that amount is to be determined.
8. In the event that the conditions under which a Revitalization Tax Exemption Certificate was issued are no longer met by the Owner, as set out in Section 3, the Owner must pay to the District a recapture equal to 100% of the foregone

property taxes that were exempted under this Bylaw, plus interest at the Prime Rate from the date of the exemption until the date of payment.

9. The Tax Exemption Certificate is transferable with the sale or lease of the property.
10. A Revitalization Tax Exemption Certificate will be cancelled if:
 - (a) The subject property is rezoned to any other designation than C1, C2 , C3 or M1;
 - (b) The Owner breaches any covenant or condition of the Bylaw or the Agreement set out in Schedule “D”;
 - (c) The Owner has allowed the property taxes to go into arrears or to become delinquent; or

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

- (d) The property is put to a use that is not permitted by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto.
11. If any section or phrase of this Bylaw is for any reason held to be invalid by a decision of any Court of competent jurisdiction, the decision shall not affect the validity of the remaining portions of this Bylaw.
12. The Corporate Officer is hereby authorized to execute the documentation necessary to give effect to the provisions of this Bylaw, including the Revitalization Tax Exemption Agreement attached as Schedule “D”.
13. This bylaw may be cited as “**District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010**”.

RECEIVED FIRST READING on the	7 th day of	September, 2010
RECEIVED SECOND READING on the	7 th day of	September, 2010
RECEIVED THIRD READING on the	23 rd day of	September, 2010
ADOPTED on the	4 th day of	October, 2010

ORIGINALY SIGNED BY JERRILYN SCHEMBRI
Jerrilyn Schembri, Acting Mayor

ORIGINALY SIGNED BY MARJORIE WHALEN
Marjorie Whalen, Corporate Officer

BYLAW NO. 570
SCHEDULE “B”

Qualifying Criteria for RTE-Accessible Revitalization Tax Exemption

The District of Tumbler Ridge believes that all buildings accessible to the general public should be safe and easy to use by a wide range of persons with disabilities. In order to encourage the development of a barrier-free community, the District has incorporated incentives for the development of accessible buildings into its revitalization tax exemption program.

In order for a property to qualify for an RTE-Accessible exemption, the criteria listed below must be met as follows:

- Projects up to \$50,000 – 20% of the criteria must be met
- Projects from \$50,001 to \$100,000 – 50% of the criteria must be met
- Projects over \$100,000 – 75% of the criteria must be met

1. Arrival and Departure Areas

- (a) All pedestrian routes to the Main Entrance and/or other accessible entrances shall provide a safe, direct, level and obstacle free path of travel for persons with mobility or visual limitations.
- (b) An accessible route from the site boundary to the main entrance and/or other accessible entrance of at least 1675 mm (1500 mm is the requirement in the code) wide must be provided. The path shall be made of firm, non-slip material.
- (c) Accessible pedestrian routes to entrances shall be designed so they do not cross into vehicular routes.
- (d) In situations where accessible pedestrian routes cross into vehicular routes, crossings with suitable curb ramps identified by bright or white lines and/or distinct paving shall be provided.
- (e) Slopes of walkways shall be as specified under the B.C. Building Code. Where steeper walks are necessary, nearby stairs shall be provided and the slopes shall be treated as ramps. Cross slopes should not exceed 1.5%.
- (f) Where the length of accessible routes to accessible entrances exceeds 30 m, rest areas at intervals of 30 m shall be provided. These rest areas shall be located to one side of walkways, be at least 1200 mm deep and include space for a bench, wheelchair, and a scooter.
- (g) The path shall be clear of obstructions to a height of 2000 mm, except handrails, which may protrude 100 mm into the clear area.

2. Corridors and Halls

- (a) Corridors and paths of travel shall be a minimum of 1500 mm wide.
- (b) Wherever extended length corridors are provided, a suitable and color contrasted handrail shall be included, on at least one side of the corridor, as an aid to seniors and persons with limited mobility.
- (c) In extended length corridors of 40 m or more, a bench shall be provided at an intermediate point along the corridor.
- (d) No obstruction located within 1980 mm of the floor shall project more than 100 mm into a corridor or hall unless the distance between the obstruction and the floor is less than 680 mm.
- (e) Abrupt changes in floor level shall not exceed more than 13 mm.

3. Doors and Doorways - Exterior

- (a) The main entrance doors and other accessible entrance and exit doors shall be a minimum of 915 mm wide.
- (b) One accessible entrance is required for buildings having 1 to 3 entrances and 2 accessible entrances for buildings having more than 3 to 5 entrances. For buildings having more than 5 entrances, no less than 50 percent shall be accessible as per the standards of the B.C. Building Code.
- (c) Where pairs of doors are utilized, at least one shall provide a clear opening of 810 mm wide.
- (d) Accessible entrance doors and related vestibule doors shall be automatic or have power-assisted door openers.
- (e) The swing patterns of doors shall be defined by a highly contrasting and textured surface (or mat) at grade, which projects a minimum of 305 mm beyond the door swing. Alternatively, suitable guards, which project a minimum of 305 mm beyond the door swing, shall be provided as an aid to persons with visual limitations. A minimum 305 mm clearance shall be provided between the guard and the opened door.
- (f) In buildings where there is a significant amount of glazing at grade, door frames shall be clearly color differentiated to aid in locating the entrance. All glazing shall be safety glass.

4. Doors and Doorways - Interior

- (a) Doorways or arched openings shall be a minimum of 915 mm wide, with no opening less than 860 mm clear between obstructions.
- (b) There shall be a minimum of 1600 mm clear area in the area towards which a door swings.
- (c) Where fire doors or smoke doors are required in any corridor hallway, they should be a minimum of 915 mm wide, and provide a clear width between multiple doors of 860 mm.
- (d) The opening force required for interior doors, using closers or other automatic latching devices shall not exceed 22 Newtons.
- (e) Exterior doors, which include panic hardware, shall be capable of being opened with a force no greater than 38 Newtons.

5. Door Hardware and Closers

- (a) If push buttons or card access controls are used to open doors, they shall be located away from the door swing and they shall be mounted on walls or posts, at a height between 1000 mm and 1100 mm measured to the centre of the control.
- (b) Doors in a series such as in a vestibule, shall be a minimum of 2135 mm apart and/or the clear floor area between door swings shall be no less than 1200 mm.
- (c) Door hardware, including pulls and push plates, shall be mounted between 915 mm and 1065 mm from grade.
- (d) All door handles on entrance, vestibule, and room doors shall be easy to grasp and use.
- (e) Door handles on sliding doors shall be easy to grasp and use and shall not reduce the effective clear opening width below 810 mm.
- (f) Where out-swinging doors must be closed to preserve privacy (e.g. on washroom doors), an additional pull handle, mounted horizontally and close to the hinge side of the door, shall be installed.

6. Entrances

- (a) Enough waiting space shall be provided inside the main accessible entrance, either in the vestibule or adjacent lobby, for at least two persons using

wheelchairs. There shall be a clear view from waiting areas to entrance and arrival area for taxis, buses or private vehicles.

- (b) Accessible entrances shall provide basic protection from the weather and include doors and vestibules that are useable autonomously.

7. Parking - Designated Space for a Person with a Disability

- (a) Designated accessible parking space(s), whether external or internal, should be provided within 30m of the main accessible entrance and/or any other accessible entrances.
- (b) The dimensions for a designated parking space for a person with a disability shall be a minimum of 3700 mm wide, 5500 mm long with a clear pedestrian aisle of 1200 mm, and have a vertical clearance of at least 2.3 meters. Where two accessible parking spaces are adjacent, the pedestrian aisle may be shared, and should preferably be increased to 1500 mm.
- (c) The designated space shall:
 - i. have a firm, slip resistant and level surface;
 - ii. be located close, and be accessible, to an entrance conforming to the British Columbia Building Code 1998 as amended, and;
 - iii. be clearly identified as being solely for the use of persons with disabilities.
- (d) A suitable curb ramp must be provided from the accessible car parking area to any adjacent sidewalk or pedestrian route where difference in elevation is greater than 13 mm.

8. Public Washrooms

- (a) All washrooms shall meet the accessibility requirements of the B.C. Building Code.
- (b) Accessible closets and coat racks shall have coat rods and/or coat hooks fixed securely and mounted between 1200 mm and 1370 mm high.
- (c) The lower edge of mirrors over vanities and washbasins in public washrooms shall be mounted no higher than 915 mm from the floor. Alternatively, a tilted mirror shall be provided. Where suitable mirrors cannot be mounted over basins, a separate full-length mirror is recommended. The lower edge of the mirror shall be mounted approximately 610 mm from the floor and extend to no less than 1830 mm high. Such mirrors shall be located where there is a clear floor area of 915 mm by 1370 mm deep in front to ensure access by persons using mobility aids.

9. Exterior Ramps

- (a) If the building cannot be entered at ground-level, ramps shall be provided to provide access to the building
- (b) Ramps shall be constructed in accordance with the British Columbia Building code.

10. Interior Ramps

- (a) Interior ramps shall have a minimum slope of 1 in 12, however, a slope of 1 in 15 is preferred.
- (b) The maximum length of any ramp is 9 m between level landing areas.
- (c) Where short ramps are required, e.g., for level differences of 150 mm, the ramp slope shall be evaluated on case by case basis by the Building Official.
- (d) Ramp surfaces shall be non-slip.
- (e) The width between handrails shall not be less than 1015 mm and not more than 1100 mm.
- (f) Handrails are required on both sides of ramps and shall extend at least 300 mm beyond the head and foot of the ramp.
- (g) Provide a cane-detectable floor surface 765 mm deep at the head and foot of all ramps to alert persons who have visual limitations.
- (h) The cane-detectable surface shall be color or tone contrasted with surrounding floor to ensure easy identification.

11. Stairs and Steps - Exterior

- (a) Exterior steps shall be of firm, non-slip materials with a recommended maximum rise of 180 mm, and a maximum tread length of 280 mm.
- (b) Tread nosings shall be clearly marked with either a brightly painted non-slip finish and/or include an integrated non-slip nosing that clearly contrasts in tone/color from the tread.
- (c) Continuous handrails shall be provided on both sides of all exterior flights of stairs or steps, which include 3 or more risers. For all flights of stairs or steps that are 2200 mm wide or greater, an intermediate handrail shall be installed, as an aid to persons with limited mobility or vision. Handrails should be

smooth and circular in 40mm to 50mm in diameter continuously to the end of the staircase.

- (d) Paving surfaces at the top and bottom of all flights of stairs or steps shall include a cane-detectable and textured walking surface, a minimum of 915 mm deep, and as early warning of an impending level change to persons with visual limitations.
- (e) Exterior doors that open onto landings shall be avoided wherever possible, in order to minimize hazards to persons with visual limitations. Where such doors are unavoidable, the landing depth shall be increased to 1670 mm. No door shall open onto any sloping section of a ramp.

12. Stairs and Steps - Interior

- (a) Stair treads shall be a minimum recommended of 280 mm.
- (b) Stair risers shall be a maximum recommended height of 180 mm.
- (c) Interior stairs or flights of steps shall contain no less than 3 risers. Where the underside of stairs is open, a cane detectable barrier shall be provided when the headroom clearance is less than 1980 mm (2030 mm is recommended), as protection for persons who have visual limitations.
- (d) A highly contrasting and cane-detectable floor surface at least 915 mm deep, shall be located at the head or foot of each flight of steps or stairs to warn persons who have visual limitations that a level change is pending. (As specified under the BC Building Code).
- (e) Handrails or guards shall be contrasting in color and project a minimum of 300 mm beyond the top and bottom riser to aid persons who have visual limitations.
- (f) The treads and risers shall conform with the B.C. Building Code.
- (g) A handrail shall be provided in accordance with the B.C. Building Code.

13. Vestibules

- (a) Interior vestibules to washrooms or other special areas shall be fully accessible to persons using mobility aids. All vestibules, corridors, or aisle widths shall be a minimum of 1500 mm wide to allow persons using mobility aids to turn at right angles through door openings.
- (b) Vestibule depths shall provide at least 1500 mm floor space, clear of door swings and/or other obstacles, for maneuvering of mobility aids.

- (c) Doors shall have 600 mm clear space at the jamb on the side that the door swings towards and on the side that the doors swing away from, 300 mm clear space available adjacent to the jamb on the opening edge of the door.

**BYLAW NO. 570
SCHEDULE "C"**

Application for Revitalization Tax Exemption

1.	Date of application:	
2.	Legal description and civic address(es) of building or improvement:	
3.	Zoning designation of subject property:	Current assessed value:
4.	Description of building or improvement:	
4.	Value of construction:	Building Permit No.:
5.	Types of exemptions being applied for: RTE-Basic <input type="checkbox"/> RTE-Accessible <input type="checkbox"/> RTE-Green <input type="checkbox"/> RTE-All <input type="checkbox"/>	
5.	Year(s) being applied for:	
6.	Owner's name and address:	
6.	Daytime phone:	Email address:
7.	Applicant's name and address, if different from Owner (a dated letter of authorization to sign on behalf of the owner will be required):	
7.	Daytime phone:	Email address:
8.	I have read and understood the District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010, am prepared to adhere to the requirements of the bylaw, and believe the proposed building or improvements to qualify under the terms of the bylaw.	
8.	Signature:	Date:

Pursuant to "District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010", by accepting this application, no commitment on the part of the District of Tumbler Ridge is either expressed or implied.

Office use only

Property Tax Account:	Utility Account:
Fees, rates or other charges outstanding:	
Notes to file:	

BYLAW NO. 570
SCHEDULE "D"
Sample Revitalization Tax Exemption Agreement

This Agreement dated for reference the ____ day of ____, 2010

BETWEEN

Name and Address of Owner (Hereinafter called the Owner)

OF THE FIRST PART

AND

District of Tumbler Ridge (Hereinafter called the District)

PO Box 100

Tumbler Ridge, BC

V0C 2W0

OF THE SECOND PART

WHEREAS the District has under the Bylaw defined in this Agreement established a revitalization tax exemption program for the purpose of encouraging revitalization of an area of the municipality;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016
--

AND WHEREAS the Lands that are the subject of this Agreement are zoned as C1, C2 C3, or M1 as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, as amended, and shall remain zoned C1, C2, C3 or M1 for the duration of this Agreement;

AND WHEREAS the Owner is a registered Owner of the Lands defined in this Agreement;

AND WHEREAS this Agreement contains the terms and conditions respecting the provision of a revitalization tax exemption under the Bylaw defined in this Agreement;

AND WHEREAS the Owner and the District wish to enter into this Agreement and register it against the title to the Lands as a covenant under Section 219 of the Land Title Act.

THIS AGREEMENT WITNESSES that in consideration of the mutual covenants and agreements contained in this Agreement and the payment by the Owner to the District consideration in the amount of \$100.00 (One hundred) dollars, the receipt and sufficiency of which are acknowledged by the District, the District and Owner covenant and agree with each other as follows:

DEFINITIONS

1. In this Agreement the following words have the following meanings:

"Agreement" means this Agreement, including the standard charge terms contained in this Agreement, together with the General Instrument defined in this Agreement;

"Assessed Value" means the most recent assessed value of the Lands as determined by the BC Assessment Authority in the area in which the Lands are located; if such value is not available then the assessed value means the highest price in terms of money that the real property will fetch under all conditions requisite to a fair sale with the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus as estimated by a real estate appraiser accredited in the jurisdiction in which the Lands are located;

"Bylaw" means "District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010", in force from time to time;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

"C1" means Town Centre Commercial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, as amended;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

"C2" means Service Commercial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, as amended;

Revitalization Tax Exemption Amendment Bylaw No. 629 – July 2016

"C3" means Travel Commercial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, as amended;

"Council" means the Council of the District of Tumbler Ridge;

"General Instrument" means the Form C under the Land Title (Transfer Forms) Regulation as amended, and all schedules and addenda to the Form C charging the Lands and citing the terms and conditions of this Agreement as the "standard charge terms" for the purposes of the Form C;

"Lands" means the lands legally described in Item 2 of the General Instrument and any part into which the Lands are subdivided;

“M1” means Industrial zoning designation as defined by District of Tumbler Ridge Zoning Bylaw 585, 2012, and amendments thereto.

"Owner" means the transferor described in the General Instrument and any subsequent owner of the Lands or any parts into which the Lands are subdivided, and includes any person who is a registered owner in fee simple of the Lands from time to time;

TERM

2. The Owner covenants and agrees with the District that the term of this Agreement is:
 - (a) ___ years commencing on January 1 of the first calendar year after the calendar year referred to in the reference date of this Agreement was made.

APPLICATION IMPROVEMENTS

3. The RTE-Basic revitalization tax exemption provided for under the Bylaw applies in respect of a project completed after September 30, 2008 where:
 - (a) The project involves:
 - the alteration or expansion of an improvement where the construction value of the alteration or expansion is at least \$25,000.00 as determined by the District, or;
 - the construction of an improvement where the construction has a value of at least \$100,000.00 as determined by the District;
 - (b) the project meets the RTE-Basic exemption criteria in section 3(a)(i) of the Bylaw;
4. The RTE-Accessible revitalization tax exemption provided for under the Bylaw applies in respect of projects that meet the criteria specified in section 3 of this Agreement and the RTE-Accessible exemption criteria outlined in Schedule “B” of the Bylaw.
5. The RTE-Green revitalization tax exemption provided for under the Bylaw applies in respect of projects that meet the criteria specified in section 3 of this Agreement where the project will incorporate 75% of guidelines set out in the BC Hydro EnerGuide, as applies to the specific project (see website http://www.bchydro.com/guides_tips/green_your_business.html).
6. The RTE-All revitalization tax exemption provided for under the Bylaw applies in respect of:
 - (a) Meeting the qualifying criteria specified in Sections 3, 4 and 5 of this Agreement.

REVITALIZATION TAX EXEMPTION CERTIFICATE

7. Once the Owner has completed the construction of the new improvement or alteration of an existing improvement referred to in Section 3 and the District has issued an occupancy permit under the District's Building Regulation Bylaw, in force from time to time, in respect of the new improvement or alteration of an existing improvement, the District must issue a Revitalization Tax Exemption Certificate to the Owner of the Lands if the Owner of the Lands are otherwise in compliance with this Agreement.

8. A Revitalization Tax Exemption Certificate must, in accordance with the Bylaw and this Agreement, specify the following:
 - (a) The amount of the tax exemption or the formula for determining the exemption;
 - (b) The term of the tax exemption;
 - (c) The conditions on which the tax exemption is provided; and
 - (d) That a recapture amount is payable if the certificate is cancelled and how that amount is to be determined.

REVITALIZATION TAX EXEMPTION

9. So long as a Revitalization Tax Exemption Certificate in respect of the Lands has not been cancelled, the Lands are exempt, to the extent, for the period and subject to the conditions provided in the Revitalization Tax Exemption Certificate, from municipal property taxation (excluding specified area levies).

10. The Revitalization Tax Exemption Certificate may be cancelled by the District:
 - (a) On the request of the Owner;
 - (b) If the zoning is changed to a designation other than C1, C2, C3 or M1;
 - (c) The Owner breaches any covenant or condition of the Bylaw or this Agreement;
 - (d) The Owner has allowed the property taxes to go into arrears or to become delinquent, or;
 - (e) The property is put to a use that is not permitted in the C1, C2, C3 or M1 zones.

RECAPTURE

12. In the event that the conditions under which a Revitalization Tax Exemption Certificate was issued are no longer met by the Owner, as set out in Section 10, the Owner must pay to the District a recapture amount of the foregone property taxes of 100% of the total revitalization tax exemptions obtained under this Bylaw, plus interest at the Prime Rate from the date of the exemption until the date of payment.

OWNERS OBLIGATIONS

13. The Owner must pay to the District the cost of all tie-ins of works and services associated with the new improvements or alteration to improvements, to existing storm and sanitary sewers, water mains, water meters, driveways, and other municipal services prior to the issuance of a Revitalization Tax Exemption Certificate.
14. The Owner must comply with:
 - (a) All enactments, laws, statutes, regulations and Orders of any authority having jurisdiction, including bylaws of the District, and;
 - (b) All federal, provincial, municipal and environmental licenses, permits and approvals required under applicable enactments.

OBLIGATIONS OF DISTRICT

15. The District must issue a Revitalization Tax Exemption Certificate to the Owner in respect of the Lands once the Owner has applied for and obtained an occupancy permit from the District under the District's Building Regulation Bylaw, in force from time to time, in relation to the new improvements or alterations to an existing improvement, so long as the Owner of the Lands are otherwise in compliance with the Bylaw and this Agreement.

DISTRICT'S RIGHTS AND POWERS

16. Nothing contained or implied in this Agreement prejudices or affects the District's rights and powers in the exercise of its functions or its rights and powers under any public and private statutes, bylaws, orders, or regulations to the extent the same are applicable to the Lands, all of which may be fully and effectively exercised in relation to the Lands as if this Agreement had not been executed and delivered by the Owner.

GENERAL PROVISIONS

17. The District of Tumbler Ridge Revitalization Tax Exemption Bylaw No. 570, 2010 and amendments thereto form an integral part of this Agreement.
18. It is mutually understood, agreed and declared by and between the parties that the District of Tumbler Ridge has made no representations, covenants, warranties, guarantees, promises, or agreements (oral or otherwise), expressed or implied, with the Owner other than those expressly contained in this Agreement.
19. The Owner covenants and agrees to use best efforts to do or cause to be done, at the expense of the Owner, all acts reasonably necessary to grant priority to this Agreement as a covenant over all charges and encumbrances which may have been registered against the title to the Lands in the New Westminster Land Title Office, save and except those specifically approved in writing by the District or in favour of the District.
20. The covenants set forth in this Agreement shall charge the Lands pursuant to Section 219 of the *Land Title Act* and shall be covenants the burden of which shall run with the Lands and bind the Lands and every part or parts thereof, and every part to which the Lands may be divided or subdivided, whether by subdivision plan, strata plan, or otherwise.
21. The covenants set forth in this Agreement shall not terminate if and when a purchaser becomes an Owner in fee simple of the Lands or any portion thereof, but shall charge the whole of the interest of such purchaser and shall continue to run with the Lands and bind the Lands and all future owners for the time being of the Lands or any portion thereof, except the Owner will be entitled to a partial discharge of this Agreement with respect to any subdivided parcel of the Lands on acceptance of the works and on compliance by the Owner with all requirements under this Agreement with respect to the subdivided portion of the Lands.
22. It is further expressly agreed that the benefit of all covenants made by the Owner herein shall accrue solely to the District and this Agreement may only be modified by agreement of the District with the Owner, or discharged by the District pursuant to the provisions of Section 219 of the *Land Title Act* and this Agreement. All of the costs of the preparation, execution and registration of any amendments or discharges shall be borne by the Owner.
23. This Agreement shall enure to the benefit of and is binding on the parties and their respective heirs, executors, administrators, successors and assigns.
24. The Owner shall, on the request of the District, execute and deliver or cause to be executed and delivered, all such further transfers, agreements, documents, instruments, easements, statutory rights of way, deeds and assurances, and do and perform or cause to be done and performed, all such acts and things as may be, in

the opinion of the District, necessary to give full effect to the intent of this Agreement.

25. Time is of essence of this Agreement.
26. This Agreement constitutes the entire agreement between the Owner and the District with regard to the subject matter hereof and supersedes all prior agreements, understandings, negotiations, and discussions, whether oral or written of the District with the Owner.
27. Any notice or other communication required or contemplated to be given or made by any provision of this Agreement shall be given or made in writing and either delivered personally (and if so shall be deemed to be received when delivered) or mailed by prepaid registered mail in any Canada Post Office (and if so, shall be deemed to be delivered on the sixth business day following such mailing except that, in the event of interruption of mail service notice shall be deemed to be delivered only when actually received by the party to whom it is addressed), so long as the notice is addressed as follows:

To the Owner at:

Name
Address

and

To the District at:

District of Tumbler Ridge
PO Box 100
Tumbler Ridge, BC V0C 2W0
Attention: Corporate Officer

Or to such other address to which a party hereto from time to time notifies the other parties in writing.

28. No amendment or waiver of any portion of this Agreement shall be valid unless in writing and executed by the parties to this Agreement.
29. Waiver of any default by a party shall not be deemed to be a waiver of any subsequent default by that party
30. This Agreement is not intended to create a partnership, joint venture, or agency between the Owner and the District.
31. This Agreement shall be construed according to the laws of the Province of British Columbia.

32. A reference in this Agreement to the District or the Owner includes their permitted assigns, heirs, successors, officers, employees, and agents.
33. This Agreement is effective from and after the reference date in this Agreement, but only if this Agreement has been executed and delivered by the Owner by the District.
34. The parties intend, by their execution and delivery of this Agreement, to create a covenant granted to the District under Section 219 of the *Land Title Act*, a contract, and a deed executed and delivered to the District under seal.
35. Unless otherwise expressly provided in this Agreement, the expense of performing the obligations and covenants of the Owner contained in this Agreement, and of all matters incidental to them, is solely that of the Owner.
36. The Owner represents and warrants to the District that:
 - (a) All necessary corporate actions and proceedings have been taken by the Owner to authorize its entry into and performance of this Agreement;
 - (b) Upon execution and delivery on behalf of the Owner, this Agreement constitutes a valid and binding contractual obligation of the Owner;
 - (c) Neither the execution and delivery, nor the performance, of this Agreement shall breach any other Agreement or obligation, or cause the Owner to be in default of any other Agreement or obligation, respecting the Lands, and ;
 - (d) The Owner has the corporate capacity and authority to enter into and perform this Agreement.

IN WITNESS WHEREOF the parties have affixed their hands and seals and where a party is a corporate entity, the corporate seal of that company has been affixed in the presence of its duly authorized officers effective the day and year first recited above.

SIGNED, SEALED AND DELIVERED BY THE DISTRICT OF
TUMBLER RIDGE in the presence of:

Mayor

Corporate Officer

Witness

SIGNED BY THE OWNER OF THE ABOVE NOTED PROPERTY in
the presence of:

Owner

Witness