



CITY OF MOOSE JAW

Office
Consolidation

COMMERCIAL AND INDUSTRIAL TAX PHASE IN BYLAW

Bylaw No. 5474

Date of Passage May 5, 2014
(effective date May 5, 2014)

Including amendments to April 22, 2019

Disclaimer:

This information has been provided solely for research convenience. Official bylaws are available at the Office of the City Clerk and must be consulted for purposes of interpretation and application of the law.

This Bylaw has been consolidated under the authority of the City Clerk. It represents proof, in absence of evidence to the contrary of:

- (a) the original bylaw and of all bylaws amending it; and
- (b) the fact of passage of the original and all amending bylaws.

AMENDMENTS

DATE PASSED

FORCE/EFFECT

Bylaw No. 5576

April 22, 2019

April 22, 2019

BYLAW NO. 5574

COMMERCIAL AND INDUSTRIAL TAX PHASE IN BYLAW

=====

WHEREAS the City of Moose Jaw desires to attract investment through a commercial and industrial tax incentive program:

AND WHEREAS such tax incentive program is to be applied to a new business or the expansion or renovation of an existing business.

THEREFORE THE COUNCIL OF THE CITY OF MOOSE JAW ENACTS AS FOLLOWS:

1 The attached Commercial and Industrial Tax Phase In Policy as Schedule "A" is hereby approved.

Coming into force

2 This Bylaw comes into force on the day of passage.

READ A FIRST TIME APRIL 21, 2014.

READ A SECOND TIME APRIL 21, 2014.

READ A THIRD TIME AND PASSED MAY 5, 2014.

"D. Higgins"
MAYOR

"Myron Gulka-Tiechko"
CITY CLERK

SCHEDULE "A"

City of Moose Jaw
Commercial and Industrial Tax Phase In Policy

Bylaw No. 5576

CITY OF MOOSE JAW COMMERCIAL AND INDUSTRIAL TAX PHASE IN POLICY

POLICY TITLE <i>City of Moose Jaw – Commercial and Industrial Phase In Policy</i>	ADOPTED BY: <i>City Council Resolution #165</i>	EFFECTIVE DATE: April 2019
ORIGIN	PREPARED BY: <i>Planning & Development Services</i>	PAGE NUMBER 1 of 3

1. PURPOSE & OBJECTIVE

- 1.1 The purpose of this policy is to:
- (i) To attract capital investment through a commercial and industrial tax phase-in incentive to be applied to a new business or an existing business expanding or renovating.

2. DEFINITIONS

- 2.1 “Business” - Any business that has been legally incorporated, and is currently licensed by the City of Moose Jaw (in this case the definition excludes home based businesses and businesses subject to grants in lieu are excluded).
- 2.2 “Commercial Business” – any business subject to commercial taxation.
- 2.3 “Industrial Business” - any business subject industrial taxation.
- 2.4 “Construction Project” – Any expansion (additions/renovations) or new construction that requires a City of Moose Jaw Building Permit valued at \$50,000 or more.
- 2.5 “Assessable” – The point in time where the City’s Building Official has issued an Occupancy Permit or completed the Final Inspection, or the construction project is deemed Substantially Complete, verifying that the expansion (addition/improvements) or new construction is able to be gauged.
- 2.6 “Increased Assessed Value” – the increased value, if any, as determined by SAMA following an expansion, improvement or renovation project.

CITY OF MOOSE JAW COMMERCIAL AND INDUSTRIAL TAX PHASE IN POLICY

POLICY TITLE <i>City of Moose Jaw – Commercial and Industrial Phase In Policy</i>	ADOPTED BY: <i>City Council Resolution #165</i>	EFFECTIVE DATE: April 2019
ORIGIN	PREPARED BY: <i>Planning & Development Services</i>	PAGE NUMBER 2 of 3

3. COMMERCIAL AND INDUSTRIAL TAX PHASE IN POLICY

To attract capital investment through a commercial or industrial tax phase-in incentive to a new business or an existing business expanding or renovating, to be applied as follows:

- (i) The assessment exemption will be applied to any increased assessed value (improvement) of an existing building due to construction;
- (ii) The assessment exemption will be applied to any increased assessed value (improvement) of an existing building due to renovations that require a building permit;
- (iii) The exemption will also be applied to the assessed value of any new construction on bare land.

4. 3-YEAR TAX EXEMPTION OPTION

A 3-year 100% tax exemption option for distillery or like businesses that do not generate income over the first years of operation or are faced with unusually high start-up costs.

5. DETAILS AND RESTRICTIONS

- (a) Tax phase-in applied to increased taxable assessment only, as follows:

<u>Commercial/Industrial Construction Project</u>	<u>Five-Year Phase-In</u>
Building permit value over \$50,000 20	100 – 80 – 60 – 40 –

CITY OF MOOSE JAW COMMERCIAL AND INDUSTRIAL TAX PHASE IN POLICY

POLICY TITLE <i>City of Moose Jaw – Commercial and Industrial Phase In Policy</i>	ADOPTED BY: <i>City Council Resolution #165</i>	EFFECTIVE DATE: April 2019
ORIGIN	PREPARED BY: <i>Planning & Development Services</i>	PAGE NUMBER 3 of 3

- (b) The exemptions are applied once the expansion (additions/renovations) or new construction is assessable, such as at the time of substantial completion or occupancy;
- (c) The exemption does not apply to the assessment of the land;
- (d) The tax exemption is by calendar year beginning on January 1st of the year immediately following the project being assessable; the business will be responsible for taxation for the partial year until the Tax Phase-In exemption begins;
- (e) This program cannot be stacked with another City of Moose Jaw Tax Policy Incentive, should one exist; and
- (f) The program is not applicable if the property in question is in tax arrears.