

Tax Incentive Programs

CITY OF MOOSE JAW



The City has a number of Tax Incentive Programs which are currently available to property developers and owners.

- **COMMERCIAL / INDUSTRIAL TAX PHASE-IN** – 5 year tax phase-in (100%-80%-60%-40%-20%) for building construction which results in at least \$50,000.00 increase in assessment. Applies only to the taxes on the increased assessment, and only to those properties which are subject to commercial or industrial taxation.
- **IN-FILL HOUSING DEVELOPMENT INCENTIVE** – 5 year, 100% tax exemption for new one or two unit dwellings built in an “in-fill area” (newer neighbourhoods are not eligible). Construction must take place within one year of obtaining a building permit in order to qualify.
- **REPLACEMENT HOUSING INCENTIVE** – 5 year 100% tax exemption for a new dwelling which is built to replace an old dwelling. Construction must take place within one year of obtaining a building permit in order to qualify.
- **LIVING OVER SHOPS** – 5 year, 100% property tax exemption on the increased assessment related to new residential above commercial: Must be within the downtown designated area to be eligible, must be existing vacant upper floor(s) developed into residential accommodation. Tax exemption commences January 1st of the year following occupancy.
- **TAX PHASE-IN INCENTIVE** – Five year tax phase-in on increased assessment applies for the following categories:
 - **CREATE A MINIMUM OF 15 FULL TIME, OR FULL TIME EQUIVALENT, JOBS** within target business sectors by the start of year three, including five new, or five full time equivalent, jobs at start-up.
 - **REDEVELOP AN EXISTING BUILDING**, including structural reconstruction, updating mechanical and electrical, in a manner that will extend the commercial economic life of the building by at least 25 years, and increase the assessment on the property by at least 30% excluding additions. Conversions to condominiums or apartment blocks qualify providing the building has been vacant or used for another purpose for the past five years.
 - **CONVERSION OF BUILDING WITH A MUNICIPAL HERITAGE DESIGNATION** from a residential to a commercial use and an increase to the taxable assessment by at least 30%.

Please call 306-694-4443 for further information.

CITY OF MOOSE JAW