



THE CITY OF FORT ST. JOHN

Revitalization Tax Exemption Bylaw No. 2606, 2025

City of Fort St. John Revitalization Tax Exemption Bylaw No. 2606, 2025

WHEREAS *Council* may, by bylaw, establish a revitalization tax exemption program under section 226 of the *Community Charter*;

AND WHEREAS *Council* wishes to establish a revitalization tax exemption program and has given notice of its intention to adopt this bylaw under section 226 (6) (a) of the *Community Charter*;

AND WHEREAS pursuant to section 226 (6) (b) of the *Community Charter*, *Council* has considered this bylaw in conjunction with the objectives and policies set out for the use of permissive tax exemptions under the Five Year Financial Plan Bylaw No. 2612, 2025 and determined that this bylaw is compatible with those objectives and policies;

NOW THEREFORE the Council of The Corporation of the City of Fort St. John, enacts as follows:

TITLE:

This Bylaw may be cited for all purposes as “**City of Fort St. John Revitalization Tax Exemption Bylaw No. 2606, 2025**”.

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PART ONE - INTRODUCTORY PROVISIONS

DEFINITIONS

- 1) In this bylaw:
 - a) **“City”** means the City of Fort St. John, or the lands within the corporate boundaries of the City of Fort St John, as the context may require.
 - b) **“Director”** means the Director of Development Services or their designate.
 - c) **“Improvement”** means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any of the following things unless that thing is a building:
 - i. production machinery;
 - ii. anything intended to be moved as a complete unit in its day-to-day use; and
 - iii. furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand.
 - d) **“Mixed-Use”** means a building that has commercial uses located on the ground floor with residential uses located on the upper floors of the building.
 - e) **“Owner”** means, in respect of a *parcel*:
 - i. the registered owner of an estate in fee simple;
 - ii. the tenant for life under a registered life estate;
 - iii. the registered holder of the last registered agreement for sale; or
 - iv. the holder or occupier of land held in the manner referred to in Section 228 (taxation of Crown land used by others) of the *Community Charter*.
 - f) **“Parcel”** means any lot, block of land or other area that is recorded in the Land Title Office.
 - g) **“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* or the *Director*.
 - h) **“Revitalization Area”** means the area outlined on Schedule A, which is attached to and forms part of this bylaw.

PART ONE - INTRODUCTORY PROVISIONS (continued)

- i) **“Tax Exemption”** means a revitalization tax exemption for which a *tax exemption certificate* has been issued.
 - j) **“Tax Exemption Agreement”** or **“Agreement”** means a revitalization tax exemption agreement between the *owner* of a *parcel* and the *City*.
 - k) **“Tax Exemption Certificate”** or **“Certificate”** means a revitalization tax exemption certificate issued by the *City* under this bylaw and section 226 of the *Community Charter*.
- 2) Except as defined in this bylaw or as the context otherwise requires, words in this bylaw have the same meaning as in the *Community Charter* and *Local Government Act*.

SEVERABILITY

- 3) If any part, section, subsection, paragraph or clause of this bylaw is held to be invalid by a court of competent jurisdiction, that invalid portion shall be severed and the remainder of this bylaw shall be deemed to continue as valid and enforceable.

RATIONALE

- 4) The reason for establishing the revitalization *tax exemption* program under this bylaw is to:
- a) incentivize development on vacant and underutilized land in the downtown core; and
 - b) enact the objectives, policies and actions, as endorsed by *Council*, in the City of Fort St. John Downtown Action Plan.
- 5) The objective of the revitalization *tax exemption* program is to:
- a) encourage new *mixed-use* and commercial development in the downtown core;
 - b) improve the vibrancy of, and increase economic activity in, the downtown core;
 - c) generate employment opportunities in the downtown core through new commercial and office space development; and
 - d) improve the *City’s* tax base over the long term through efficient and compact land uses.
- 6) This bylaw establishes a revitalization *tax exemption* program to authorize the granting of *tax exemptions* by the *City* to eligible applicants in accordance with Section 226 of the *Community Charter* and the terms and conditions of this bylaw. The intent of granting *tax exemptions* as a development incentive is to encourage desired forms of development in the downtown core.

PART ONE - INTRODUCTORY PROVISIONS (continued)

ELIGIBILITY

- 7) For a *project* to be eligible for a *tax exemption* it must:
- a) be for the construction of a new *improvement*;
 - b) be constructed on a *parcel* located within the *revitalization area*;
 - c) be for construction of one or more new *mixed-use* or commercial buildings, where the *project* is a minimum of two storeys.
 - d) be constructed on a *parcel* appropriately zoned, per the *City's* Zoning Bylaw, to permit the intended land use;
 - e) have a form and character consistent with the applicable Development Permit Area guidelines contained within the *City's* Zoning Bylaw;
 - f) have a minimum construction value of \$5,000,000, as determined by the building permit(s) issued;
 - g) be granted an occupancy permit within three years of the date of execution of the *tax exemption agreement*; and
 - h) meet all requirements or conditions imposed under the *tax exemption certificate*.
- 8) A *project* is not eligible for a *tax exemption* if any of the following apply:
- a) The *project* will be constructed on a *parcel* already receiving a *tax exemption* under this bylaw.
 - b) The *project* will be constructed on a *parcel* for which property taxes are in arrears or delinquent.
 - c) An occupancy permit has been issued for the *project* prior to time of application.

EXTENT, AMOUNT AND MAXIMUM TERM OF TAX EXEMPTION

- 9) The amount of *tax exemption* for each calendar year during the period for which the *tax exemption certificate* has been issued is equal to 100% of the municipal portion of property taxes imposed under Section 197(1)(a) of the *Community Charter*. This includes taxes on both the land and *improvements*.

PART ONE - INTRODUCTORY PROVISIONS (continued)

- 10) Once the requirements under this bylaw are met, the *tax exemption* will be provided for five (5) years.
- 11) The *tax exemption* does not include an exemption from any local service tax or business improvement area tax payable in the designated area in which the *parcel* is located.

TRANSFERABILITY

- 12) The *tax exemption* is attached to the *parcel* and transferable to subsequent *owners* of the *parcel* as and to the extent permitted by the terms of the *tax exemption certificate*.

DELEGATION

- 13) Provided that all necessary prerequisites of the *Community Charter*, the *Local Government Act*, other applicable federal and provincial enactments, *City* bylaws, and *City* policies have been met, the *Director* is assigned the authority within the parameters established by this bylaw to approve, execute and amend an *agreement* as required for a *project* that results in a *tax exemption*.
- 14) The *Director* is designated the municipal officer for the purpose of section 226(13) of the *Community Charter* and the issuance of *tax exemption certificates*.

PART TWO - APPLICATIONS FOR PERMITS

MAKING AN APPLICATION

- 15) Every applicant that wishes to obtain a *tax exemption* must:
 - a) submit an application fee of one hundred dollars (\$100); and
 - b) submit a completed application to the *Director* using the prescribed form, along with the following documents in support of the application:
 - i. a copy of the current property assessment notice for the *parcel* as issued by the British Columbia Assessment Authority;
 - ii. a copy of the current certificate of title for the *parcel*, no more than 30 days old at time of application, including copies of any charges against title;
 - iii. a description of the *project*, including details regarding the extent and value of the *project*, which will be confirmed via the building permit process;
 - iv. 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

PART TWO - APPLICATIONS FOR PERMITS (continued)

- payable by installments, that all installments owing at time of application have been paid; and
- v. a site plan and elevations, where the *project* has not been issued a development permit or a development permit application has not been submitted for the *project*.
- c) The completed application, supporting documents and application fee must be submitted to the *City* no later than September 1st in the year before the first year for which the exemption is sought.

TAX EXEMPTION AGREEMENT

- 16) Upon receipt of a complete application, the *Director* may execute a *tax exemption agreement*.
- 17) The *agreement* may provide terms and conditions upon which the *City* will grant the revitalization *tax exemption*.

TAX EXEMPTION CERTIFICATE

- 18) Upon fulfillment of all requirements of this Bylaw and all terms and conditions of a *tax exemption agreement*, the *City* will issue a *tax exemption certificate* to the *owner* specifying:
 - a) the extent of the *tax exemption*;
 - b) the amount of the *tax exemption* or the formula for determining the *tax exemption*;
 - c) the term of the *tax exemption*;
 - d) any conditions on which the *tax exemption* is provided; and
 - e) the amount repayable to the *City* if the *certificate* is cancelled and how that amount is to be determined.
- 19) A *tax exemption certificate* may be cancelled by *Council* in one or more of the following circumstances:
 - a) upon written request of the *owner*;
 - b) if the property taxes owing on the *parcel* go into arrears; or
 - c) if any of the requirements of this bylaw or the conditions set forth in the *agreement* are not met.



READ FOR THE FIRST SECOND AND THIRD TIME THIS 14th DAY OF JULY, 2025

ADOPTED THIS 28th DAY OF JULY, 2025

LILIA HANSEN
MAYOR

BONNIE MCCUE
CORPORATE OFFICER

SCHEDULE

SCHEDULE A (REVITALIZATION AREA MAP)



**REVITALIZATION TAX EXEMPTION
"SCHEDULE A"**

FARCEL DATA



NAME:
FOLIO NO:
STREET ADDRESS(ES):
LEGAL DESCRIPTION(S):

REVITALIZATION AREA
000298.001
10004, 10016, 10024, 10040 100 Ave
Lot A EPP139371



City of Fort St. John
10631 – 100th Street
Fort St. John BC
V1J 3Z5

REVITALIZATION TAX EXEMPTION APPLICATION

PLEASE PRINT

OWNER INFORMATION:

Registered Owner(s): _____

Business Name: _____

Mailing Address: _____

Phone: _____ Email: _____

APPLICANT INFORMATION (IF DIFFERENT FROM OWNER):

Applicant Name: _____

Business Name: _____

Mailing Address: _____

Phone: _____ Email: _____

PROJECT INFORMATION

Project Type:

- New mixed-use commercial/retail and residential building construction
- New mixed-use commercial/retail and office building construction
- New commercial only building construction

What year would you like the exemption to commence? _____

Has Development Started? Yes No Zoning: _____



City of Fort St. John
10631 – 100th Street
Fort St. John BC
V1J 3Z5

Civic Address: _____ Parcel Identifier (PID): _____

Lot/Unit: _____ Section: _____ Block: _____ Township: _____ Range: _____ W6M Plan: _____

Existing Use of Land &/or Building: _____

Description of Proposed Project: _____

Estimated cost of construction, not including equipment or furnishings, is

\$ _____.

Estimated Construction completion date is _____, 20____.

The following supporting documents/items are included in application package:

- Copy of current property assessment notice for subject parcel
- Copy of current certificate of title (no more than 30 days old) including copies of any restrictive covenants, easements or caveats registered on title
- Written confirmation that the subject parcel has no property taxes in arrears or any outstanding fees owed to the City of Fort St. John
- Site plans
- Elevations
- Application fee of \$100.00



City of Fort St. John
10631 – 100th Street
Fort St. John BC
V1J 3Z5

REGISTERED OWNER/AGENT:

I, (print Owner name) _____ hereby certify that I am the registered owner of the land described above.

And further that, I have designated (print Agent name) _____ as an agent to act on my behalf of this application with signed consent.

OWNER SIGNATURE

DATE

AGENT SIGNATURE

DATE