

**CITY OF MAPLE RIDGE**

**BYLAW NO. 7112 - 2014**

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 City of Maple Ridge enacts as follows:

**PART 1 CITATION**

1.1 This Bylaw may be cited as "Maple Ridge Revitalization Tax Exemption Employment Land Investment Incentive Program Bylaw No. 7112 - 2014".

**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 DEFINITIONS**

3.1 In this Bylaw:

“**Building Permit**” means a City of Maple Ridge Building Permit;

“**Building Permit Value**” means the construction value as stated on a printed Building Permit;

“**Council**” means the municipal Council of the City of Maple Ridge;

“**ELIIP**” means Employment Land Investment Incentive Program pursuant to this Bylaw;

“**Green Project**” means a project achieving LEED®-Silver, Gold or Platinum certification, or a project that uses energy from 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. Other certification programs in building performance achievement may also be considered eligible provided that the program(s) receive prior approval through a Revitalization Tax Exemption agreement;

“**Lot**” means a parcel of land registered in the Land Registry Office;

“**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;

“**Non-Market Change**” means the change as determined by BC Assessment under the Assessment Act, to a lot’s assessed value as a result of the Project;

“**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;

“**Program**” means the program established by Maple Ridge Revitalization Tax Exemption Employment Land Investment Incentive Program Bylaw No.7112 - 2014;

“**Project**” means a project as outlined in Part 6 of this Bylaw, and does not include any construction that is outside the scope of this Bylaw;

“**Tax Exemption**” means a Revitalization Tax Exemption pursuant to this Bylaw.

#### **PART 4 ESTABLISHMENT OF EMPLOYMENT LAND INVESTMENT INCENTIVE PROGRAM AREAS, AND A REVITALIZATION TAX EXEMPTION PROGRAM**

4.1 Pursuant to the *Community Charter*, there is hereby established the Employment Land Investment Incentive Program (**ELIIP**) Areas, as outlined on Appendices “B” through “F”, which are attached to and form part of this Bylaw. The Appendices, listed below, are representative of the Employment Land Investment Incentive Program Areas; if there is any discrepancy, the official version shall prevail.

- i. Appendix B: 256 Street
- ii. Appendix C: Albion Industrial Area
- iii. Appendix D: Kanaka Business Park
- iv. Appendix E: Lougheed East
- v. Appendix F: Maple Meadows

4.2 Pursuant to the *Community Charter*, there is hereby established a Revitalization Tax Exemption Program for the **ELIIP** Areas, providing a Revitalization Tax Exemption for **Lots** with **Projects** meeting **Program** requirements.

#### **PART 5 PROGRAM REASONS, OBJECTIVES AND PRINCIPLES**

5.1 The Employment Land Investment Incentive Program has been established to encourage accelerated private sector investment on employment lands to help implement the Commercial & Industrial Strategy updated August 2014, prepared for the City of Maple Ridge by: G.P. Rollo & Associates. Revitalization Tax Exemptions are one element of that program.

- 5.2 A Revitalization Tax Exemption is established under this Bylaw to:
- a. Improve the ratio of jobs to housing;
  - b. Expand employment opportunities for citizens;
  - c. Attract investment to create a strong local economy;
  - d. Diversify the tax base;
  - e. Improve the industrial to residential property tax ratio;
  - f. Encourage the use of environmentally sustainable building construction methods and materials; and,
  - g. Encourage energy efficiency and alternative technologies.
- 5.3 When considering applications for inclusion under this program, the following principles will be considered;
- i. Bricks and mortar (property value) contributes to the City's revenue stream;
  - ii. Industrial land should be retained for industrial uses;
  - iii. Focus on attracting high value jobs and high job densities;
  - iv. Focus on businesses not driven by population growth - "retail follows rooftops";
  - v. Time limited programs provide momentum;
  - vi. Incentives shouldn't draw businesses away from the Town Centre;
  - vii. The Town Centre commercial sector needs continued support; and,
  - viii. A multi-pronged approach is needed; incentives alone are not the answer.

## **PART 6 ELIGIBLE PROJECTS**

- 6.1 The **Project** must be situated on a **Lot** identified as an Employment Land Investment Incentive Program Area, outlined on Appendices B, C, D, E, and F, which are attached to and form part of this Bylaw.
- 6.2 The **Project** must be of an industrial use as defined in the Maple Ridge Zoning Bylaw, except for the ineligible uses outlined on Appendix A, which is attached to and forms part of this Bylaw.
- 6.3 A **Building Permit** must have an issue date of not before Friday, January 2, 2015, and not after Friday, December 28, 2018, to qualify.
- 6.4 The **Project** must meet all **Program** criteria and comply with all applicable land use and other City of Maple Ridge regulations.
- 6.5 The **Project** must have a **Building Permit Value** greater than or equal to \$250,000.

**PART 7            TAX EXEMPTION**

- 7.1     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.
- 7.2     A Revitalization Tax Exemption Certificate shall apply to a **Lot** after the following conditions are met:
- a.       The **Owner** of the **Lot** has met all applicable provisions of this Bylaw;
  - b.       The **Owner** of the **Lot** has entered into a Revitalization Tax Exemption Agreement with the City of Maple Ridge;
  - c.       The **Owner** of the **Lot** 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 **Lot**.
- 7.3     For **Projects** not meeting the definition of a **Green Project**, a **Tax Exemption** from **Municipal Property Tax** will be granted on the amount of **Non-Market Change** where all the conditions as stated in Part 7 of this Bylaw have been met. The **Tax Exemption** will apply for the duration and portions, as follows:
- i.            Year 1: 100%;
  - ii.           Year 2: 80%;
  - iii.           Year 3: 60%;
  - iv.            Year 4: 40%;
  - v.             Year 5: 20%;
  - vi.            Year 6 and subsequent years: 0%.
- 7.4     For **Green Projects**, a **Tax Exemption** from **Municipal Property Tax** will be granted on the amount of **Non-Market Change** where all the conditions as stated in Part 7 of this Bylaw have been met. The **Tax Exemption** will apply for the duration and portions, as follows:
- i.            Year 1: 100%;
  - ii.            Year 2: 90%;
  - iii.           Year 3: 80%;
  - iv.            Year 4: 70%;
  - v.             Year 5: 60%;
  - vi.            Year 6: 50%;
  - vii.           Year 7: 40%;
  - viii.           Year 8: 30%;

- ix. Year 9: 20%;
- x. Year 10: 10%;
- xi. Year 11 and subsequent years: 0%.

7.5 For a **Tax Exemption** to commence in a given year, an **Owner** must submit an Application for a Revitalization Tax Exemption Certificate to the City of Maple Ridge by the last business day in September of the preceding year.

7.6 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 **Lot** is put to any use that is not permitted or fails to meet any of the **Project** eligibility requirements as outlined in Part 6 of this Bylaw;
- c. The **Lot** is put to use as one of the ineligible uses outlined on Appendix A, which is attached to and forms part of this Bylaw;
- d. The **Owner** breaches:
  - i. Any enactments, laws, statutes, regulations and orders by any authority having jurisdiction, including bylaws of the City of Maple Ridge;
  - ii. Any federal, provincial, municipal, and environmental licences, permits and approvals.

7.7 For a Revitalization Tax Exemption Program Certificate that is revoked due to the infractions noted in Part 7, Section 7.6 of this Bylaw, the City of Maple Ridge may recapture the value of the **Tax Exemption** provided on the **Lot**, for the current and any previous taxation years to which the Revitalization Tax Exemption Program Certificate applies, back to the date when the infraction first occurred. Failure on the part of the **Owner** to remit the recaptured amount within thirty (30) days will result in the amount being placed on the general property tax bill for the **Lot**.

7.8 In cases where a building is comprised of strata **Lot** units, a **Tax Exemption** will be apportioned proportionate to the assessed value for each unit as determined by BC Assessment.

**READ** a first time this 14<sup>th</sup> day of October, 2014.

**READ** a second time this 14<sup>th</sup> day of October, 2014.

**READ** a third time this 14<sup>th</sup> day of October, 2014.

**ADOPTED** this 28<sup>th</sup> day of October, 2014.

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**PRESIDING MEMBER**

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**CORPORATE OFFICER**

Attachments:

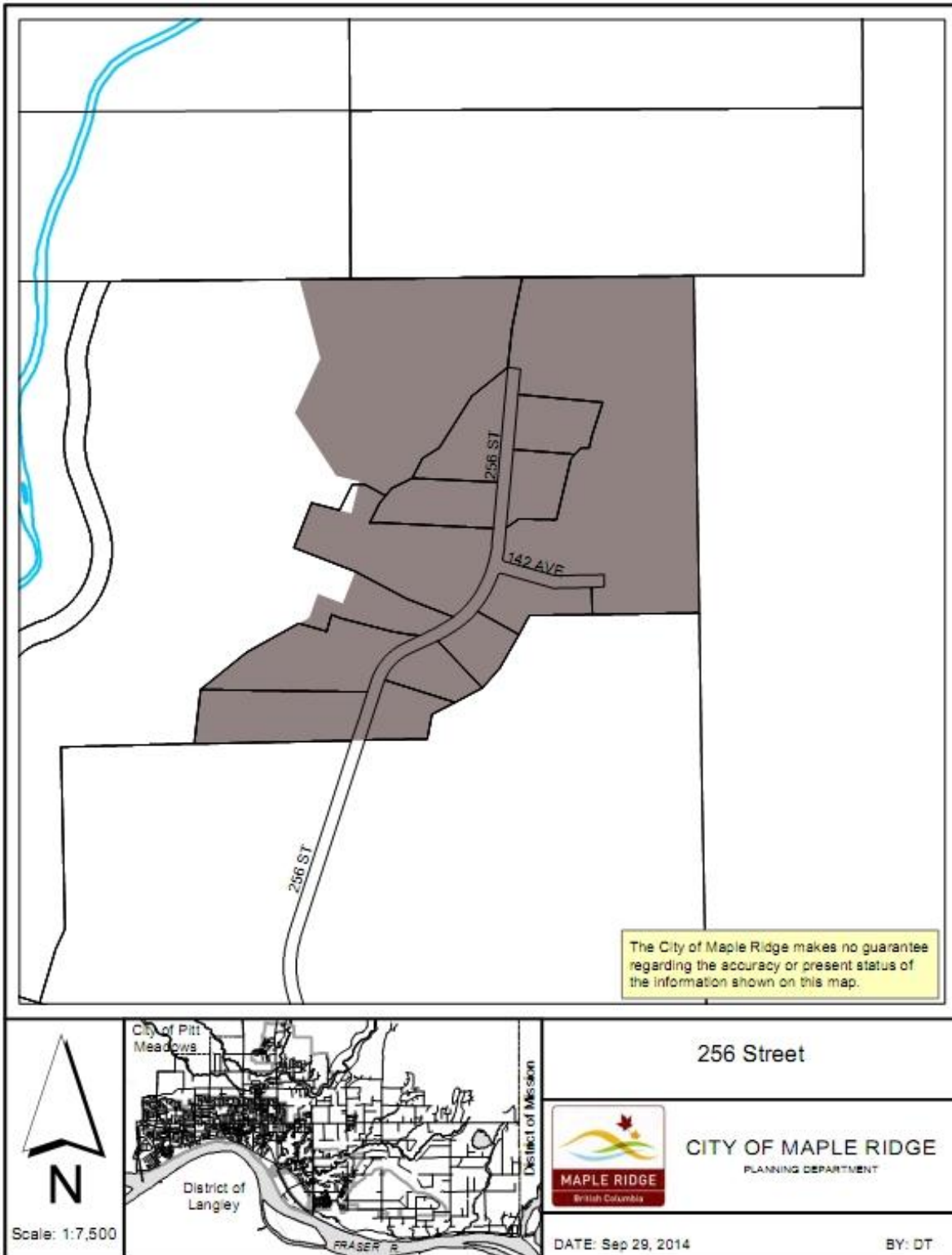
- Appendix A – Employment Land Investment Incentive Program - Ineligible Uses
- Appendix B – Employment Land Investment Incentive Program Area - 256 Street
- Appendix C – Employment Land Investment Incentive Program Area - Albion Industrial Area
- Appendix D – Employment Land Investment Incentive Program Area - Kanaka Business Park
- Appendix E – Employment Land Investment Incentive Program Area - Loughheed East
- Appendix F – Employment Land Investment Incentive Program Area - Maple Meadows

## Appendix A – Employment Land Investment Incentive Program - Ineligible Uses

Employment Land Investment Incentive Program incentives apply to all industrial uses defined in the Maple Ridge Zoning Bylaw, except the following uses currently permitted under the industrial zones. These uses would typically have either lower job densities or lower value jobs, and therefore would not meet the objectives of the Employment Land Investment Incentive Program:

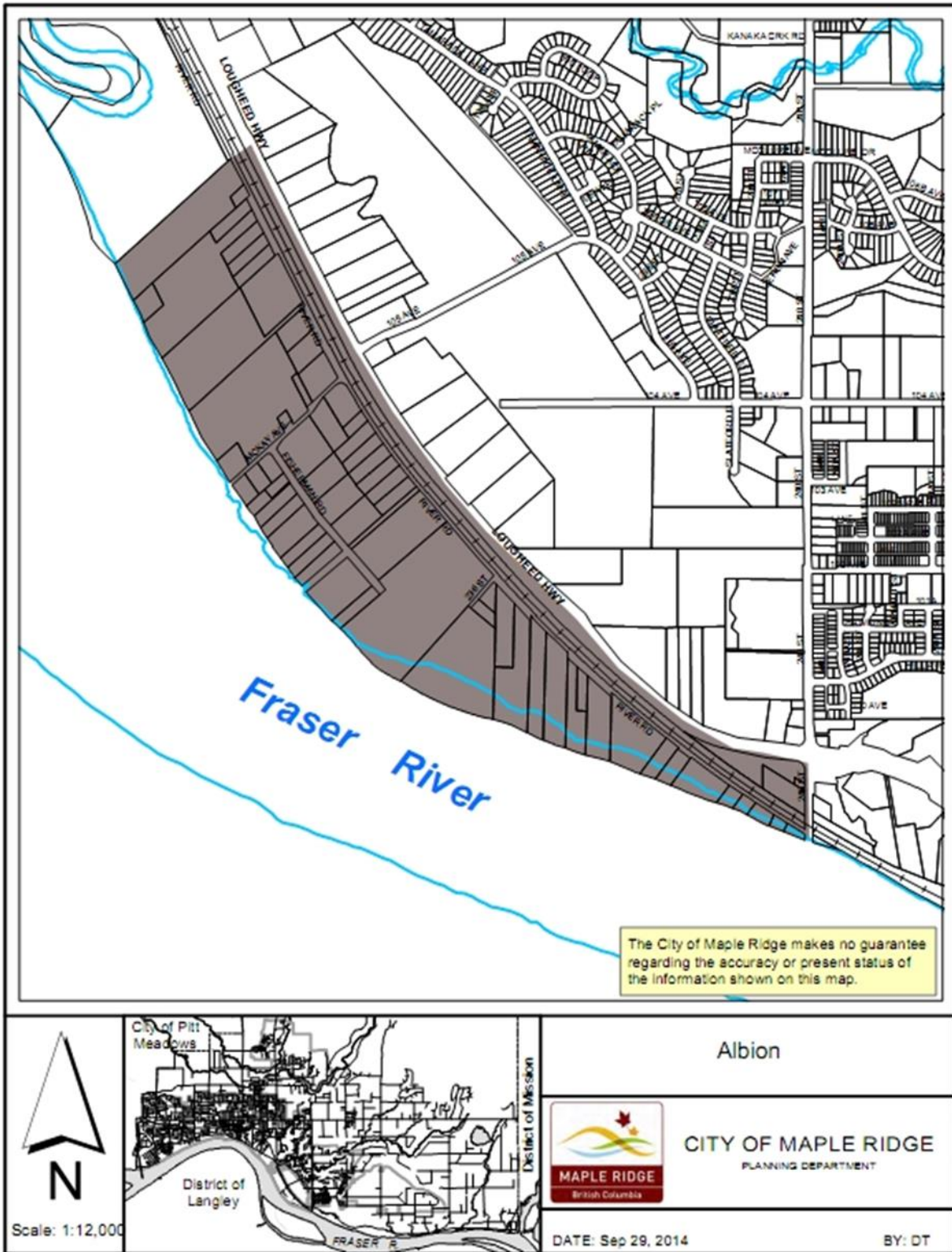
- Dance schools, fitness centres and gymnastics schools
- Auction marts
- Mini-warehouses
- Parking of unoccupied commercial and recreational vehicles
- Indoor commercial recreational uses
- Restaurants
- Childcare centres
- Retail warehouse operations (“big box”)
- Operations relating to medical marihuana

Appendix B – Employment Land Investment Incentive Program Area - 256 Street

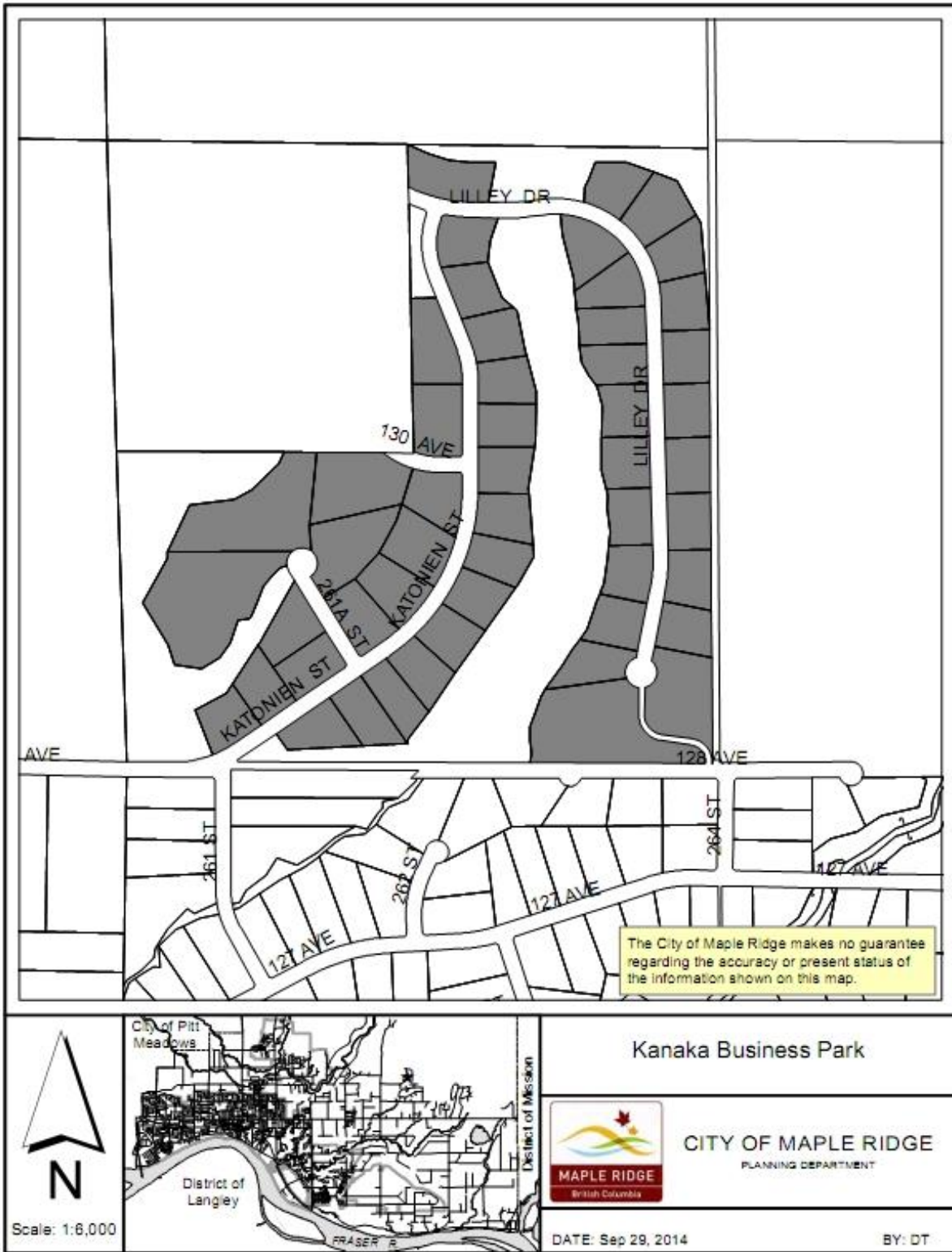




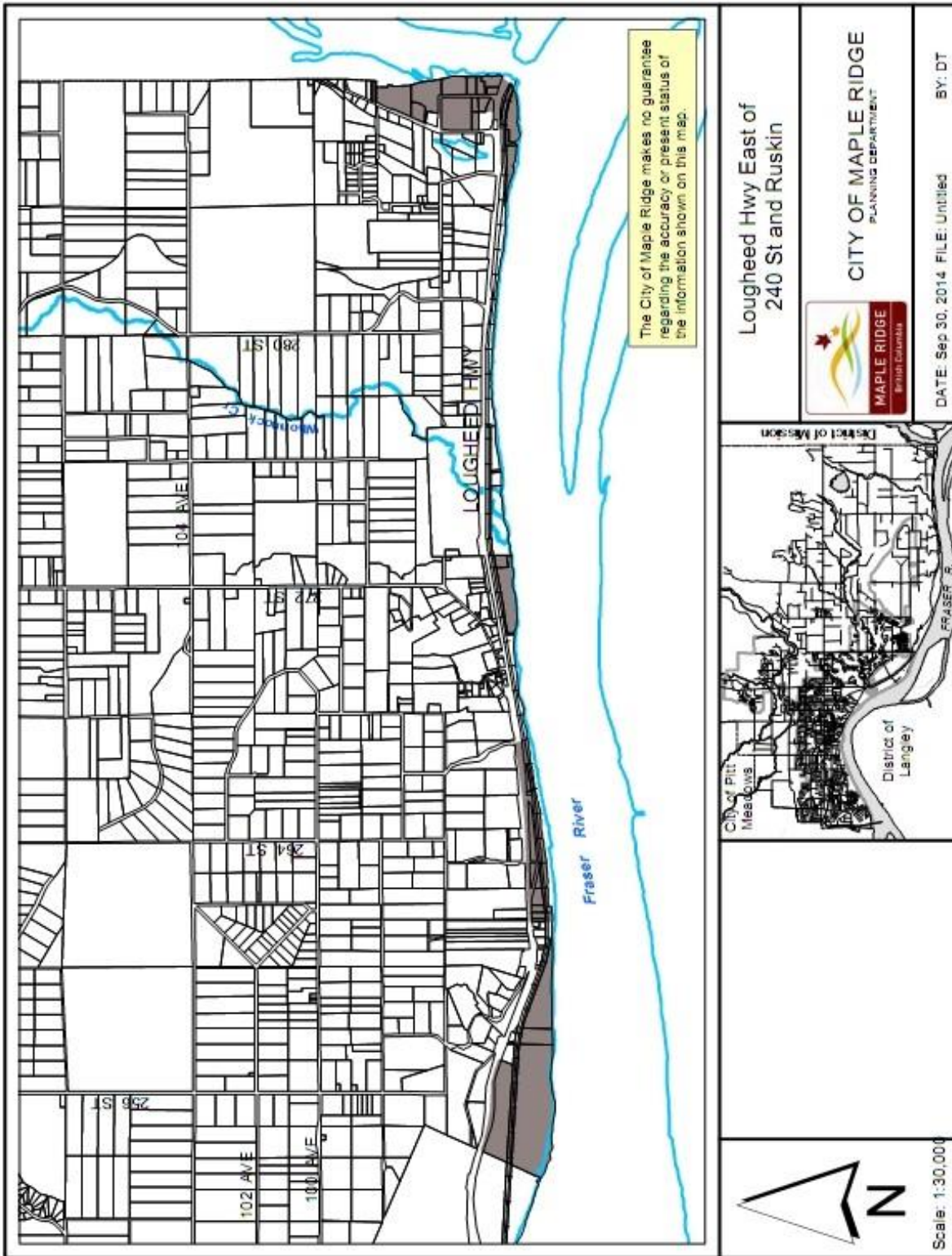
Appendix C – Employment Land Investment Incentive Program Area - Albion Industrial Area



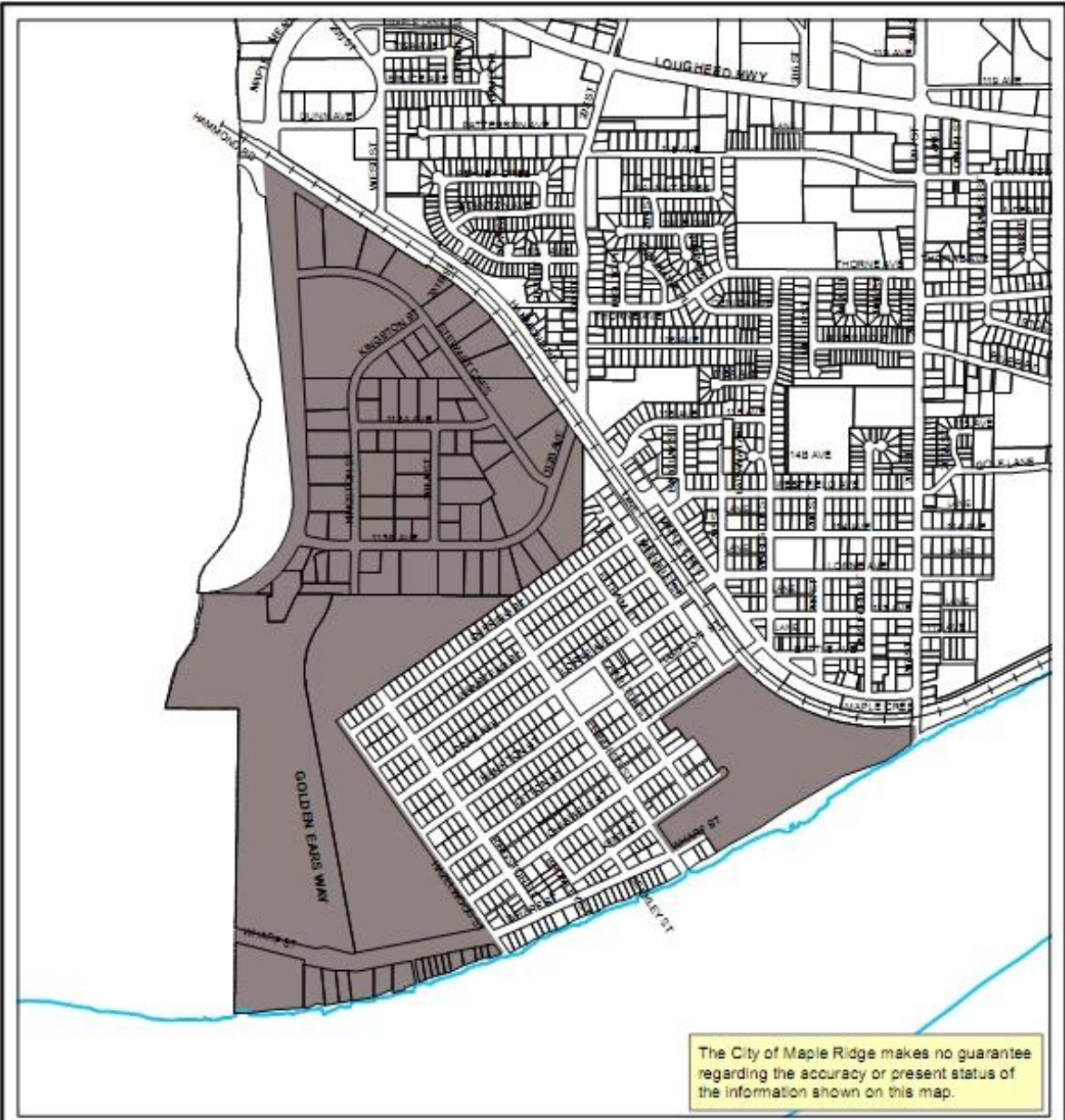
Appendix D – Employment Land Investment Incentive Program Area - Kanaka Business Park



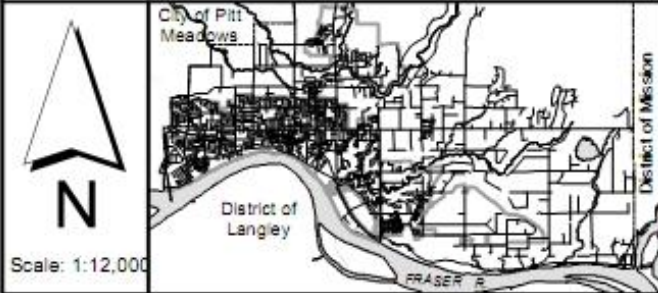
Appendix E - Employment Land Investment Incentive Program Area - Lougheed East



Appendix F – Employment Land Investment Incentive Program Area - Maple Meadows



The City of Maple Ridge makes no guarantee regarding the accuracy or present status of the information shown on this map.



Maple Meadows



CITY OF MAPLE RIDGE  
PLANNING DEPARTMENT

DATE: Sep 29, 2014 BY: DT