



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Commercial Development District Improvement By-law

WHEREAS it is desirable to permit the phase-in, over a period of up to 10 years, of an increase to the taxable assessed value of certain commercial properties located in the Municipality of the District of West Hants Commercial Development District and the community of Hantsport Commercial Development District and further to provide a reduced property tax invoice for the Owner during the phase-in period;

AND WHEREAS Chapter 13 of the Acts of 2016 amended the *Municipal Government Act* (Chapter 18 of the Acts of 1998) to create Sections 71C and 71D, which allow the Municipality with the approval of the Minister of Municipal Affairs to pass this By-law;

THEREFORE the Council of the Municipality of the District of West Hants, under the authority of the *Municipal Government Act*, pursuant to Section 71C and subject to approval of the Minister in Section 71D, enacts the following By-law:

SHORT TITLE

1. This By-law shall be known as the Commercial Development District Improvement By-law and may be cited as the "CDDI By-law".

DEFINITIONS

2. In this By-law:
 - (a) "Actual Taxable Assessed Value" means the taxable assessed value pursuant to the assessment roll for the taxation year in which the Rebate Eligible Assessment is to be determined, subject to any adjustments to taxes arising from assessment appeals or changes to the taxable assessed value made by the Property Valuation Services Corporation (PVSC) through requests for reconsideration;
 - (b) "Annual Rebate" means the amount of the rebate in a year deducted from an Eligible Property that is subject to a Phased-In Assessment Agreement pursuant to Section 9 of this By-law;
 - (c) "Base Year Taxable Assessed Value" means the taxable assessed value of an Eligible Property in the taxation year in which a Phased-In Assessment Agreement is signed for the Eligible Property and shall remain unchanged for the duration of the term of the Development Support Program for the Eligible Property;
 - (d) "Commercial Development Districts" or "CDDs" means the areas of the Municipality of the District of West Hants established by Section 4 of this By-law;
 - (e) "Development" means investment that, in the opinion of the Municipality of the District of West Hants, results in an increase in the productive use of an Eligible Property or a building on an Eligible Property, and includes but is not limited to

construction of a new building, remediation of the property or the expansion or renovation of an existing building to realize more effective use of the Eligible Property's potential;

- (f) "Development Support Program" means the program set out in this By-law designed to stimulate building construction and the expansion of the economy of the Municipality of the District of West Hants;
- (g) "Eligible Property" means an eligible commercial property or eligible contaminated property defined in Section 71C(1)(d) of the *Municipal Government Act*;
- (h) "Municipality" means the Municipality of the District of West Hants;
- (i) "Owner" means the person named on the assessment roll as responsible for the taxes for a property;
- (j) "Phased-In Assessment Agreement" means an agreement signed by the Owner of an of an Eligible Property and the Municipality which is written in substantially the same form as the Agreement set out in Appendix "D" of this By-law;
- (k) "Rebate Eligible Assessment" in a taxation year means the amount calculated using the following formula:
$$\text{Rebate Eligible Assessment} = \text{Actual Taxable Assessed Value} \text{ minus } \text{Base Year Taxable Assessed Value};$$
- (l) "Rebate Eligible Taxes" means the Commercial tax rate for the Municipality multiplied by the Rebate Eligible Assessment.

APPLICATION

- 3. This By-law shall apply to Eligible Properties located in CDDs.
- 4. The CDDs for the Municipality are depicted in the attached Appendix "A", Appendix "B" and Appendix "C" as established in the West Hants Municipal Planning Strategy and the Hantsport Municipal Planning Strategy.

DEVELOPMENT SUPPORT PROGRAM

- 5. A Development Support Program is established to provide assistance to Owners of Eligible Property in the CDDs by providing the possibility of an Annual Rebate for the Owner, if the Owner undertakes Development of their Eligible Property which increases the commercial tax assessment of the Eligible Property. The Annual Rebates are designed to stimulate building construction and the expansion of the economy of the Municipality.
- 6. The Development Support Program may provide a participating Owner with an Annual Rebate on an Eligible Property by deducting all or a portion of the Rebate Eligible Taxes from the calculated tax invoice for that year.
- 7. Prior to receiving support through the Development Support Program, an Owner of an Eligible Property must enter into a Phased-In Assessment Agreement with the

Municipality. An Owner can only enter into one Phased-In Assessment Agreement per Eligible Property at one time.

PHASED-IN ASSESSMENT AGREEMENT

8. (a) To be eligible to for an Annual Rebate for the upcoming tax year the Phased-In Assessment Agreement must be signed by January 31 of that year.

(b) A Phased-In Assessment Agreement establishes the eligibility criteria for the Development Support Program and the limits on the program as established in this By-law. In the event of a conflict between the Phased-In Assessment Agreement and the By-law, the provisions of the By-law shall prevail.

REBATE CALCULATION

9. An Annual Rebate shall be calculated each year for each Eligible Property that is the subject of a Phased-In Assessment Agreement as follows:

Year	Rebate (as % of the Rebate Eligible Taxes)
1	90
2	80
3	70
4	60
5	50
6	50
7	40
8	30
9	20
10	10

REBATE LIMITS

10. The total Annual Rebates provided over the ten (10) year maximum term of participation must not result in the calculation of the total increases in taxes payable during the phase-in period being less than fifty percent (50%) of the total increases in taxes payable during the same period in the absence of the application of the Development Support Program formula.

ADJUSTMENTS

11. In the event there are any subsequent changes in the total Municipal Property taxes payable in any year due to reductions or increases resulting from assessment appeals, and where such tax changes occur after Annual Rebates have been paid, future year entitlements may be reduced or increased accordingly. Any overpayment of rebate amounts arising from subsequent assessment or tax reductions will be deemed to be

a debt owing to the Municipality which the Owner shall pay forthwith together with the same interest charged for overdue accounts by the Municipality.

DURATION

12. Annual Rebates will only become payable to the Owner after the Eligible Property is first reassessed by the PVSC to fully reflect the Development for which the Owner is receiving the rebate.
13. All support under the Development Support Program will cease if, during the term of the Phased-In Assessment Agreement, a building on the Eligible Property is demolished except to allow for eligible development. Annual Rebates that would have been payable in the year in which the demolition occurs will be adjusted on a pro-rated basis to reflect the date of the demolition.

STAGED DEVELOPMENT

14. An Owner can only enter into one Phased-In Assessment Agreement per Eligible Property at one time. If at any point after the Development is complete, additional work is proposed on the Eligible Property that is not part of the original application, but may serve to further increase the commercial tax assessed value, such additional work shall not be included in the calculation of the Annual Rebate, but may be the subject of a further Development Support Program application, subject to the continued availability of the Development Support Program and the Owner's ability to meet the eligibility requirements and Annual Rebate entitlements in effect at that time. The original application would be void, the base year would reset, and the Owner would enter into a new agreement.

CONDOMINIUMS

15. If a development of an Eligible Property is condominiumized, each condominium unit will be treated as a stand-alone Eligible Property and must be able to meet all eligibility requirements of the Development Support Program, independent of all other condominium units.

REPEAL

16. In the event that this By-law, or any portion thereof, is repealed, any Owner of an Eligible Property in a CDD who has been accepted to participate in the Development Support Program prior to the date of repeal, will benefit from the Development Support Program, as applicable, in accordance with this By-law, despite its whole or partial repeal, for the remaining duration of the signed Phased-In Assessment Agreement or the Owner's participation in the Development Support Program is discontinued.

OTHER CONDITIONS

17. An Owner's application to the Development Support Program must be made prior to the issuance of a building permit for the Development of the Eligible Property.

BY-LAW

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18. All proposed Developments must conform to all Provincial laws, Municipal By-laws, policies, and processes and all improvements must be made pursuant to an approved building permit, applicable zoning requirements and development approvals.
19. The applicant to the Development Support Program must be the Owner of the Eligible Property that is to be the subject of the Phased-In Assessment Agreement.
20. The Owner of an Eligible Property in the CDD must not be in arrears of any property taxes or other fees and charges on the date that the Phased-In Assessment Agreement is signed.

PAYMENT

21. The Municipality will calculate and apply Annual Rebates to the Owner's annual property tax invoice provided that:
 - (a) there are no outstanding taxes, water rates, or other sums owed to the Municipality with respect to the Eligible Property;
 - (b) there are no outstanding orders on the Eligible Property from any Municipal or Provincial entity; and
 - (c) all other eligibility criteria and conditions are met.
22. In case of an assessment appeal, the Municipality reserves the right to withhold Annual Rebates pending final disposition of the appeal.

REQUIREMENT TO REVIEW THIS BY-LAW

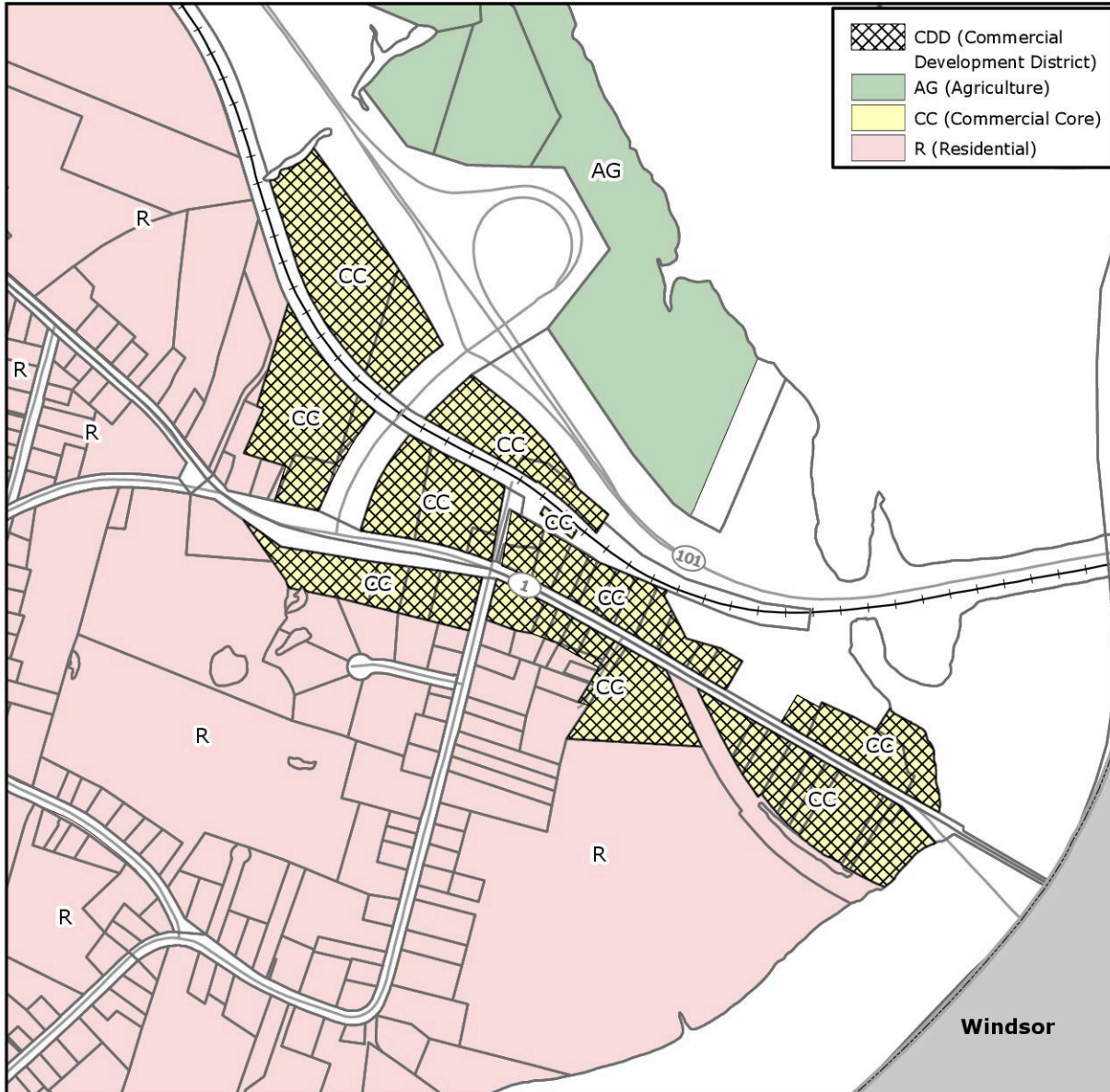
23. This By-law shall be reviewed by the Municipality within four years of its coming into force and every four years thereafter in accordance with Section 71E of the *Municipal Government Act*.

APPENDIX "A"

West Hants Commercial Development District Designation – Falmouth



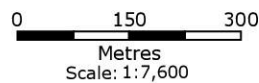
**West Hants GFLUM Commercial
Development District Designation - Falmouth**






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This map is a graphical representation only. It is not a land survey and is not intended for used for legal descriptions or to calculate exact dimensions or area.

Prepared by: West Hants Planning Department December 2018



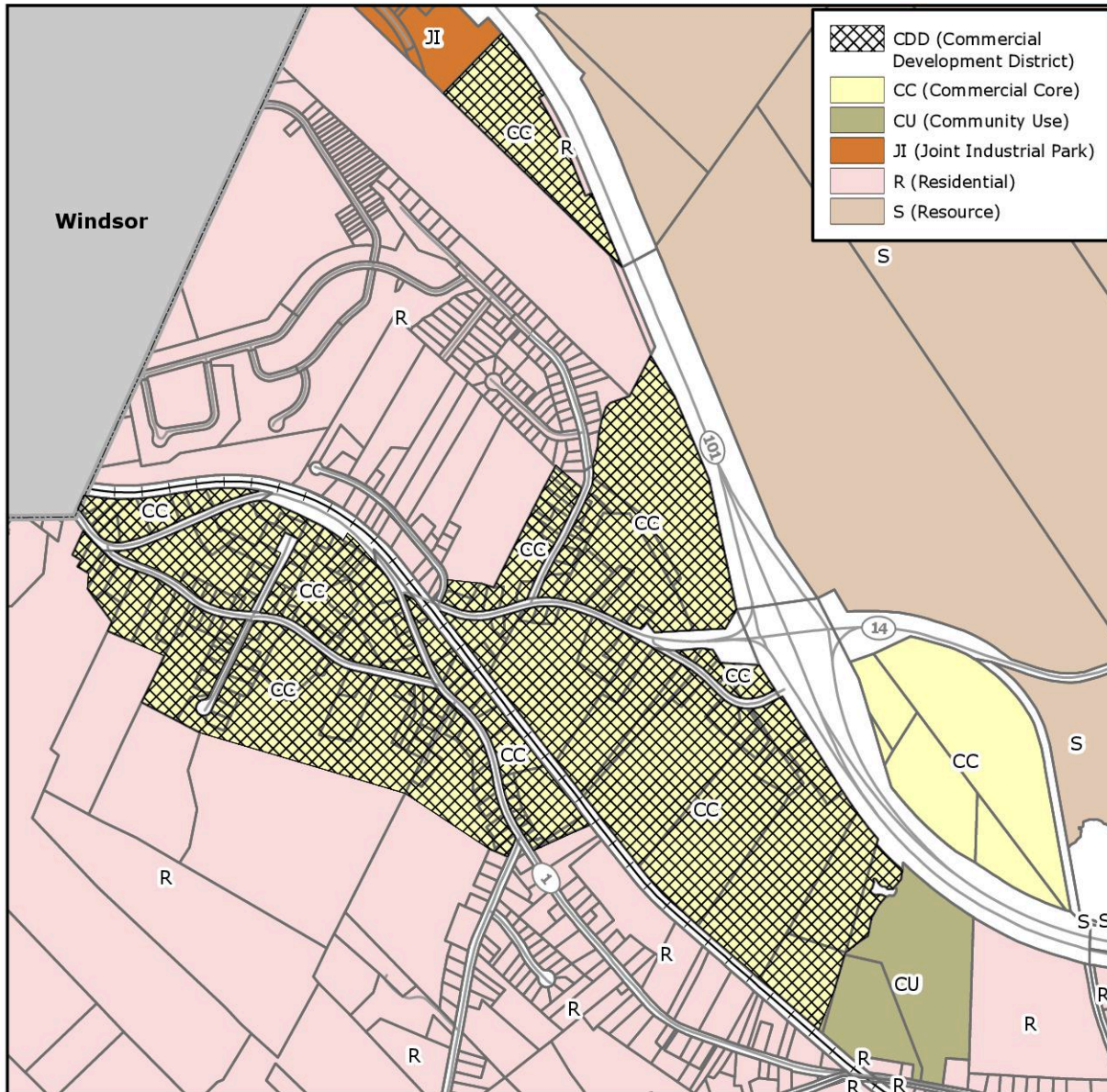
-  Parcels
-  Road
-  Railway

APPENDIX "B"

West Hants Commercial Development Designation – Three Mile Plains



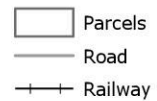
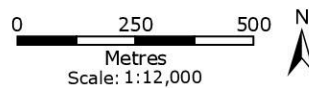
West Hants GFLUM Commercial Development District Designation - Three Mile Plains



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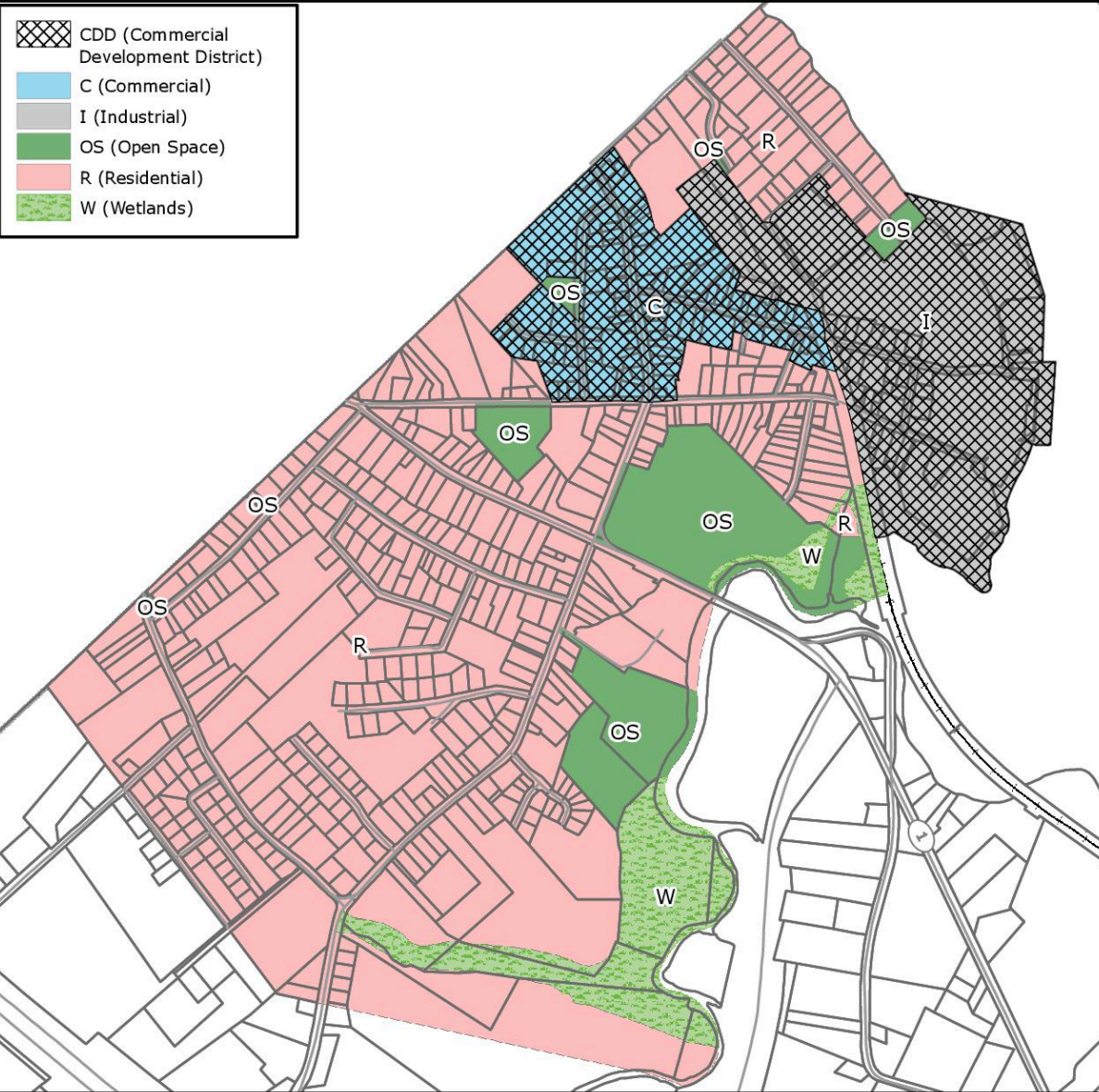


APPENDIX "C"

Hantsport Commercial Development District



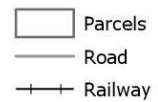
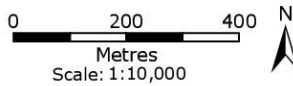
Hantsport GFLUM Commercial Development District Designation - Hantsport



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This map is a graphical representation only. It is not a land survey and is not intended for used for legal descriptions or to calculate exact dimensions or area.

Prepared by: West Hants Planning Department December 2018





APPENDIX "D"
Phased-In Assessment Agreement

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
PHASED-IN ASSESSMENT AGREEMENT

THIS AGREEMENT made as of the [day] day of [month], [year].

BETWEEN:

(the "**Applicant**")

– and –

The Municipality of the District of West Hants

(the "**Municipality**")

WHEREAS the Municipality adopted the "Commercial Development District Improvement By-Law" or "CDDI By-law", a program providing reduced tax invoices to participating Owners who undertake Development on an Eligible Property in a Commercial Development District;

AND WHEREAS the Applicant is the registered Owner of an Eligible Property which is located within a Commercial Development District and has applied to the Municipality for participation in the Development Support Program for the Property described below in Section 1 and in Schedule "A" of this Agreement; (the "**Property**");

AND WHEREAS the Municipality requires that a Phased-In Assessment Agreement be entered into between the Applicant and the Municipality;

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT in consideration of the premises, covenants and agreements hereinafter contained on the part of the Applicant to be observed, fulfilled and performed as hereinafter required and the approval of the Applicant's application for participation in the Development Support Program by the Municipality, subject to and in accordance with the terms and conditions of this Agreement, the parties covenant and agree as follows:

1. PROPERTY INFORMATION

Applicant:

Name of registered Property Owner:

Address of Property:

Property Identification Number(s):

Assessment Account Number(s):

Mailing Address of Owner:

The Legal Description of the Property as set out in Schedule "A" of this Agreement.

2. DEFINITIONS

Save and except as may be otherwise defined in this Agreement, the definitions of terms used in this Agreement shall be the same as the definitions for those terms as set out in the CDDI By-law, and Section 71C of the Municipal Government Act (Chapter 18 of the Acts of 1998).

The following terms shall have the meanings set out below:

- (a) "Agreement" means this Phased-In Assessment Agreement which is entered into between the parties pursuant to Sections 71C and 71D of the *Municipal Government Act*, and the CDDI By-law enacted by the Council of the Municipality of the District of West Hants and as amended from time to time;
- (b) "Applicant" means the Owner applying to the Development Support Program;
- (c) "CAO" means the Chief Administrative Officer of the Municipality. The CAO is the approving authority for purposes of this Agreement where authority is not required to come from Council;
- (d) "Director of Finance" means Director of Finance of the Municipality;
- (e) "Eligible Use" means permitted commercial uses as set out in the *Municipal Planning Strategy* and *Land Use By-Law* or the *Hantsport Municipal Planning Strategy* and *Land Use By-law*;
- (f) "Municipal Solicitor" means the lawyer appointed by the Municipality for the purpose of registering this Agreement under the Land Registration System;
- (g) "Property" means the Property described in Section 1 and Schedule "A" of this Agreement.

3. PARTICIPATION IN DEVELOPMENT SUPPORT PROGRAM

3.1 The Applicant's participation in the Development Support Program is conditional on the Applicant ensuring that at all times the following conditions are met:

- (a) the objectives and participation requirements of this Agreement and the CDDI By-law, attached as Schedule "C" to this Agreement, are met from year to year;
- (b) all applicable Provincial and Municipal requirements, approvals, policies, and procedures are met; and
- (c) the Property has undergone Development.

4. ANNUAL REBATE FUNDING CALCULATION

4.1 An Annual Rebate is calculated by the Director of Finance as a percentage of the Rebate Eligible Assessment as shown in the example in Schedule "B" to this Agreement.

- 4.2 Prior to the commencement of the Development Support Program, the Director of Finance shall determine the Base Year Taxable Assessed Value used to calculate the Rebate Eligible Assessment and the corresponding Annual Rebate. Following this determination, the Municipality will keep records in the same format as Schedule "B" which will be amend annually to show the Actual Taxable Assessed Value, the Rebate Eligible Taxes, and the Annual Rebate amount to be deducted from a Property through a reduced tax invoice as determined by the Director of Finance.
- 4.3 The Applicant shall have an opportunity to review the Director of Finance's calculation of the Base Year Taxable Assessed Value prior to the finalization of the Annual Rebate Calculation, however the Director of Finance's determination as to the calculation of the Base Year Taxable Assessed Value and the amount of the Annual Rebate shall be final.
- 4.4 In calculating the Annual Rebate, the Rebate Eligible Assessment shall be calculated annually from the first year that the subject Annual Rebate is deducted from a Property.
- 4.5 The Annual Rebate will be reduced by the Director of Finance for the year in which an Annual Rebate is paid, to reflect the amount of any rebate(s) of municipal taxes paid to the Owner, including but not limited to rebates to reflect charitable status tax rebates related to the development. Any such reductions shall be in an amount reflecting the product of the municipal portion of taxes rebated and the Annual Rebate percentage level applicable to that year.
- 4.6 The total Annual Rebates provided over the ten (10) year maximum term of participation must not result in the calculation of the total increases in taxes payable during the phase-in period being less than fifty percent (50%) of the total increases in taxes payable during the same period in the absence of the application of the Development Support Program formula.

REBATE ELIGIBLE ASSESSMENT

- 4.7 Subject to Section 4.8 of this Agreement, the Base Year Taxable Assessed Value shall remain fixed for the duration of the Development Support Program.
- 4.8 In the event there are any subsequent changes in the total Municipal Property taxes payable in any year due to increases or reductions resulting from assessment appeals, and where such tax changes occur after Annual Rebates have resulted in a reduced tax invoice, future year entitlements may be increased or reduced accordingly.
- 4.9 Where Section 4.8 applies, any overpayment of an Annual Rebate arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Municipality which the Owner shall pay forthwith together with the same interest charged for overdue accounts by the Municipality.
- 4.10 If at any point after the Development is complete, additional work is proposed on the Property that is not part of the original Program application, but may serve to further increase the current year tax assessed value, such additional work shall not be included in the calculation of the Annual Rebate in this Agreement, but may be the subject of a further Development Support Program application, subject to the continued

availability of the Development Support Program and the Owner's ability to meet the eligibility requirements and Annual Rebate entitlements in effect at that time.

5. FUNDING PAYMENT

- 5.1 Subject to Section 6 of this Agreement, Annual Rebate payments to a maximum of ten (10) annual reduced tax invoices will commence in the first taxation year in which the Rebate Eligible Assessment is capable of being determined.

6. CONDITIONS OF PAYMENT

- 6.1 The CAO shall determine whether the Applicant has satisfied the participation requirements of this Agreement and the Schedules attached hereto.
- 6.2 An Annual Rebate will only become payable after the Property is first reassessed by the PVSC to fully reflect the development for which the Applicant might receive a rebate.
- 6.3 An Annual Rebate can only be calculated and applied to the Owners tax invoice once annually, provided that:
- (a) there are no outstanding taxes, water rates, or other sums owed to the Municipality with respect to the Property;
 - (b) there are no orders to comply with any Municipal or Provincial entity with respect to the Property; and
 - (c) all other required criteria and conditions are met.

7. OWNERS OBLIGATIONS

COMPLIANCE WITH REBATE APPLICATION

- 7.1 The Applicant shall undertake the Development in accordance with the Development Support Program.

COMPLIANCE WITH MUNICIPAL DIRECTIVES

- 7.2 The Applicant shall strictly comply with and observe all material requirements, stipulations, guidelines and directives related to the Development Support Program as required by the Municipality and shall undertake all necessary courses of action to ensure compliance.

COMPLIANCE WITH LEGISLATION

- 7.3 The Applicant agrees that the Development shall be completed in compliance with all required building permits and constructed in accordance with the Nova Scotia Building Code Act and all applicable Land-Use By-law requirements, Municipal requirements and other approvals required by law.

DEMOLITION/CONVERSION

- 7.4 The Applicant covenants to the Municipality that the Development will not be demolished in whole or in part or converted to an ineligible use in whole or in part prior to the payment of the Annual Rebate over the term of this Agreement unless such demolition is required to enable Development approved by the Municipality under the

terms of this Agreement.

- 7.5 The Applicant shall ensure that the Property is maintained in its redeveloped condition in accordance with this Agreement.
- 7.6 The Applicant further covenants that if at any time during the Development Support Program the building which underwent Development is demolished, in whole or in part, or converted to an ineligible use, in whole in part, the CAO, in his or her sole discretion will cease to advance future Annual Rebates or reduce the amount of future Annual Rebates on a pro-rated basis to reflect the date of the demolition or conversion.

PAYMENT OF COSTS

- 7.7 The Applicant acknowledges that without limiting the generality of the other provisions of this Agreement:
- (a) the onus and responsibility is upon the Applicant at all times to assume all costs of Development and to apply for and obtain, at the Applicant's expense, all approvals and permits required from the Municipality and all other agencies including but not limited to all Municipal Planning Strategy amendments, Land Use By-law amendments, minor variances, site plan approvals and building permits in accordance with all applicable legislation; and
 - (b) the Owner remains responsible at all times for the payment in full of all amounts in respect of property taxes, water and any other charges that may be levied by the Municipality relating to the Property as and when they fall due.

DEVELOPMENT PERMITS

- 7.8 Applications for the Development Support Program must be made prior to the issuance of the first building permit for the Development.

8. ASSIGNMENT

- 8.1 The Applicant covenants to the Municipality that if the Owner intends to sell, transfer or assign the Property or if for any reason the Property ceases to be registered in the Owner's name prior to the advance of all of the Annual Rebate payments, the Applicant will immediately notify the CAO in writing of such change or proposed change of ownership.
- 8.2 The calculation and application of Annual Rebates on the Owners tax invoice shall cease upon the sale, transfer or assignment of the Property, unless, prior to the completion of such sale, transfer or assignment, the Owner and the new Owner enter into an agreement with the Municipality in a form and content satisfactory to the CAO and the Municipal Solicitor, in which it is agreed that either:
- (a) the new Owner shall have the right to participate in the Development Support Program;
- Provided that:**
- (b) the new Owner shall assume the Applicant's obligations under this Agreement

from and after the date of completion of such sale, transfer or assignment;

and

- (c) the new Owner shall require that any subsequent Owner(s) of the Property shall assume the Applicant obligations under this Agreement.

9. MUNICIPALITY RIGHTS

NO REPRESENTATION

- 9.1 Nothing in this Agreement shall be construed to be a representation by the Municipality regarding compliance of the Property with any applicable legislation, regulations, policies, standards, permits, approvals or by-laws.

NO CLAIM FOR COMPENSATION OR REIMBURSEMENT

- 9.2 In the event that any of the conditions of this Agreement are not fulfilled and an Annual Rebate is not advanced or the Annual Rebate payments cease the Applicant agrees that notwithstanding any costs or expenses incurred by the Applicant, the Applicant shall not have any claim for compensation or reimbursement of these costs and expenses against the Municipality and that the Municipality is not liable to the Applicant for losses, damages, interest, or claims which the Applicant may bear as a result of the lapse of time (if any) where the Municipality is exercising its rights herein to either delay an Annual Agreement pending the Applicant compliance with this Agreement, or to terminate this Agreement.

10. DEFAULT AND REMEDIES

- 10.1 Subject to Section 10.3, on the occurrence of a Default under this Agreement, the Municipality shall be entitled to all available remedies to terminate or enforce this Agreement, including, but not limited to:
- (a) immediate termination and cessation or delay of the release of an Annual Rebate otherwise payable to the Applicant; and
 - (b) requiring the Applicant to immediately repay to the Municipality all or a portion of any Annual Rebate paid to the Applicant together with interest at the established Municipal Rate.
- 10.2 A default under this Agreement ("**Default**") shall be deemed to occur upon the failure of the Applicant to perform any of the obligations of the Applicant contained in this Agreement or to comply with all of the terms and conditions contained in this Agreement including but not limited to the following:
- (a) failure by the Applicant to satisfy the requirements as set out in this Agreement and the CDDI By-law;
 - (b) failure by the Applicant in any material respect to perform any of the obligations contained in this Agreement;
 - (c) failure by the Applicant to pay and keep in good standing all real property taxes with respect to the Property and all other charges against the Property in favour of the Municipality, including but not limited to development charges, special

assessments, local improvement charges, sewer and water and utility rates;

- (d) the making of an assignment by the Applicant for the benefit of creditors, or if the Applicant assigns in bankruptcy or takes advantage of any statute for relief in bankruptcy, moratorium, settlement with creditors, or similar relief of bankrupt or insolvent debtors; receipt of a receiving order against the Applicant; or if the Applicant is adjudged bankrupt or insolvent; or if a liquidator or receiver is appointed by reason of any actual or alleged insolvency; or any default of the Applicant under any mortgage or other obligation; or if the Property or the interest of the Applicant in the Property is taken or sold by any creditors or under any writ of execution or other like process;
- (e) failure by the Applicant to remain in contact with the Municipality such that the Municipality is unable to contact the Applicant for a period of time exceeding one (1) year;
- (f) any representation or warranty made by the Applicant in this Agreement or the Development Support Program is incorrect in any material respect; and
- (g) willful defaults by the Applicant in the payment of moneys to any contractor, supplier or creditor who has undertaken the works that are the subject of this Agreement.

10.3 If a Default occurs, the Municipality shall give written notice to the Applicant specifying the nature of the Default. The Applicant shall then have sixty (60) days, or such additional time as may be agreed to by the Municipality, acting reasonably, from the receipt of such notice of Default to rectify the Default, during which time all Annual Rebates may in the CAO's sole discretion be suspended provided that if the Default is such that it cannot with due diligence be wholly rectified within sixty (60) days, or such additional period of time as may be agreed to by the CAO and the Applicant has commenced and continues diligently working to correct the Default the Applicant shall not be deemed to be in Default of this Agreement so long as it proceeds with due diligence to rectify the Default. If the Applicant fails to rectify the Default within the sixty (60) day time period or such additional time as may be agreed to by the CAO and provided that the Applicant has not commenced and continued diligently working to correct the subject Default, the CAO shall have the option, in the CAO's sole discretion, to exercise the remedies under Subsection 10.1.

10.4 Wherever in this Agreement the Municipality requires repayment of all or part of any Annual Rebate and the Applicant fails to repay as required, the unpaid amounts shall be deemed to be a debt owing to the Municipality and may be considered a lien on the Property and collected in the same manner as ordinary taxes.

11. INDEMNITY

11.1 The Applicant shall indemnify, save, defend and keep harmless from time to time and at all times, the Municipality and its elected officials, officers, employees and agents from and against all claims, actions, causes of action, interest, demands, costs, charges, damages, expenses and loss made by any person arising directly or indirectly:

- (a) in respect of any failure by the Applicant to fulfill its obligations under this Agreement; and
- (b) in respect of any loss, damage or injury (including death resulting from injury) to any person or property, however caused, directly or indirectly, resulting or sustained by reason of any act or omission of the Applicant or any person for whom the Applicant is in law responsible in connection with any of the purposes set out in this Agreement or the failure by the Applicant to fulfill its obligations under this Agreement;

This indemnification shall, in respect of any matter arising prior to the termination of this Agreement, remain in force following termination or expiry of this Agreement.

12. ADDITIONAL PROVISIONS

TERM

- 12.1 This Agreement shall remain in effect from the date of its execution by the Municipality to the earlier of:
- (a) the Applicant informing the Municipality in writing prior to the first Annual Rebate payment, or at any point after receiving the first Annual Rebate payment, that it has decided not to accept, or no longer wishes to accept, any Annual Rebates;
 - (b) subject to the provisions of Section 10 of this Agreement, the Municipality informing the Applicant in writing that due to the non-fulfillment of a required condition or due to Default, this Agreement is at an end; or
 - (c) the expiry of the Development Support Program period after 10 years.

TIME OF THE ESSENCE

- 12.2 Time shall be of the essence with respect to all covenants, agreements and matters contained in this Agreement.

EXTENSION OF TIME

- 12.3 Where a time limit or deadline is provided for under this Agreement, the CAO, acting reasonably, may extend such time limit or deadline without an amendment to this Agreement.

REGISTRATION

- 12.4 Upon execution of this Agreement the Municipality at the Owner's expense shall register or cause this Agreement to be registered on title to the Property immediately following execution by the Municipality.

SCHEDULES

- 12.5 The following Schedules are attached to and form part of this Agreement:
- | | |
|--------------|--|
| Schedule "A" | Legal Description of the Property |
| Schedule "B" | Example of Annual Rebate Calculation |
| Schedule "C" | Commercial Development District Improvement By-law |

SURVIVAL OF COVENANTS

12.6 Any terms or conditions of this Agreement that require performance by the Municipality or the Applicant after the expiration or other termination of this Agreement remain enforceable notwithstanding such expiration or other termination of this Agreement for any reason whatsoever.

NOTICE

12.7 Any notice required to be given by either party to the other shall be given in writing and delivered in person or by facsimile transmission to:

(a) In the case of the Municipality to:

Municipality of the District of West Hants, Attn: CAO
76 Morison Drive, PO Box 3000
Windsor, NS B0N 2T0
Fax: 902-798-8553

(b) In the case of the Applicant/Owner to:

Name
Address Line 1
Address Line 2
City/Town, Province Postal Code

Notice shall be deemed to have been received on the day of personal delivery or facsimile transmission if such day is a business day and delivery is made prior to 4:00 p.m. and otherwise on the next business day. The parties agree to notify each other immediately in writing of any changes of address from those set out above.

ENTIRE AGREEMENT

12.8 This Agreement and the Schedules attached to it constitute the entire Agreement between the parties and there are no agreements collateral to it other than as referred to herein and no representations or warranties, express or implied, written or verbal, statutory or otherwise, other than as expressly set forth or referred to in this Agreement.

MUNICIPAL GOVERNMENT ACT

12.9 Nothing in this Agreement limits or fetters the Municipality in exercising its statutory jurisdiction under the *Municipal Government Act*, or under any other legislative authority or By-law and in the event that the Municipality decides to grant or deny any request or oppose or appeal any decision made pursuant to any such legislation, such action by the Municipality is not in any manner affected or limited by reason of the Municipality entering into this Agreement.

GOVERNING LAW

12.10 This Agreement will be exclusively governed, construed and enforced in accordance with the laws of the Province of Nova Scotia and the Owner agrees to attorn to the jurisdiction of the Province of Nova Scotia.

WAIVER AND CONSENT

12.11 No consent or waiver, express or implied, by either party to or of any breach or Default by either party of any or all of its obligations under this Agreement or any amendment of this Agreement will:

- (a) be valid unless it is in writing and stated to be a consent or waiver pursuant to this Agreement;
- (b) be relied upon as a consent or waiver to or of any other breach or Default of the same or any other obligation;
- (c) constitute a general waiver under this Agreement; or
- (d) eliminate or modify the need for a specific consent or waiver pursuant to this section in any other instance.

HEADINGS

12.12 The division of this Agreement into articles, sections, subsections and schedules and the insertion of headings is for convenience of reference only and shall not affect the construction or interpretation of this Agreement. The articles, section, subsection and schedule headings in this Agreement are not intended to be full or precise descriptions of the text to which they refer and should not be considered part of this Agreement.

EXTENDED MEANINGS

12.13 Words expressed in the singular include the plural and vice-versa and words in one gender include all genders.

SEVERABILITY

12.14 If any provision of this Agreement is invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of any other provision of this Agreement.

FURTHER ASSURANCES

12.15 The parties agree that they shall each execute, deliver or cause to be made, done, executed and delivered all such further acts, deeds, assurances and things as may be required or as the other party may reasonably request in order to give full effect to this Agreement.

FORCE MAJEURE

12.16 If either party is prevented or delayed from performing any of the obligations on its part to be performed hereunder by reason of an Act of God, strike, labour dispute, lockout, threat of imminent strike, fire, flood, interruption or delay in transportation, war, acts of terrorism, insurrection or mob violence, requirement or regulation of government or statute, unavoidable casualties, shortage of labour, equipment or

material, plant breakdown or failure of operation, equipment or any disabling cause (other than lack of funds), without regard to the foregoing enumeration, beyond the control of the parties which cannot be overcome by the means normally employed in performance, then and in every such event, any such prevention or delay shall not be deemed a breach of this Agreement but performance of any of the said obligations or requirements shall be suspended during such period or disability and the period of all such delays resulting from any such causes shall be excluded in computing the time within which anything required or permitted by either party to be done is to be done hereunder, it being understood and agreed that the time within which anything is done, or made pursuant thereto shall be extended by the total period of all such delays.

SUCCESSORS AND ASSIGNS

12.17 The terms and provisions of this Agreement shall ensure to the benefit of and be binding upon the parties and their respective successors and permitted assigns.

IN WITNESS WHEREOF the parties have executed this Agreement by their duly authorized representatives effective this [day] day of [month], [year].

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

Name:
Title: Chief Administrative Officer

Witness

I have authority to bind the corporation.

PROPERTY OWNER

Name:
Title:

Witness

Authorized by Chapter 13 of the Acts of 2016 to amend the Municipal Government Act to create Section 71C and 71D, which allows the Municipality to pass by-law C-002, to be enacted by the Council of the Municipality of the District of West Hants under the authority of the Municipal Government Act, S.N.S. 1998, Chapter 8.



SCHEDULE "A"
Legal Description of the Property

SCHEDULE "B"

Example of Annual Rebate Calculation

A. Pre-Development: Base Year Taxable Assessed Value:
(1)

Base Year	Base Year Taxable Assessed Value
2007	\$150,000

B. Post-Development: Actual Taxable Assessed Value:
(2) (3)

Yrs	Rebate Year	Actual Taxable Assessed Value	Current Commercial Municipal Tax Rate
1.	2008	\$350,000	1.80
2.	2009	\$350,000	1.80
3.	2010	\$375,000	1.80
4.	2011	\$375,000	1.80
5.	2012	\$350,000	1.80
6.	2013	\$325,000	1.80
7.	2014	\$325,000	1.80
8.	2015	\$350,000	1.80
9.	2016	\$350,000	1.80
10.	2017	\$350,000	1.80

C. Annual Rebates:

Yrs	(4) Rebate %	(5) = (2-1) Rebate Eligible Assessment	(6) = (5 x 3) Rebate Eligible Taxes	(7) = (6 x 4) **Annual Rebate \$	(8) Cumulative % Payable
1.	90%	\$200,000	\$3,600	\$3,240	90.0%
2.	80%	\$200,000	\$3,600	\$2,880	85.0%
3.	70%	\$225,000	\$4,050	\$2,835	79.6%
4.	60%	\$225,000	\$4,050	\$2,430	74.4%
5.	50%	\$200,000	\$3,600	\$1,800	69.8%
6.	50%	\$175,000	\$3,150	\$1,575	66.9%
7.	40%	\$175,000	\$3,150	\$1,260	63.6%
8.	30%	\$200,000	\$3,600	\$1,080	59.4%
9.	20%	\$200,000	\$3,600	\$720	55.0%
10.	10%	\$200,000	\$3,600	\$360	50.5%
Totals (9) & (10):			\$36,000	\$18,180	
Re-calculate:			50%	\$(180.00)	
*Total Allowable Rebate:			\$18,000	\$18,000	

*Total Allowable Annual Rebate over the program period cannot exceed 50%. **Rebate Amount will be deducted from the annual property taxes of an Eligible Property that is subject to the Phased-In Assessment Agreement.



BY-LAW

C-002

SCHEDULE "C"
Commercial Development District Improvement By-law



SCHEDULE "D"
List of Development Plans and Drawings

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the By-law as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the 8th day of **January, 2019**.

R.N. Brown
Municipal Clerk

By-Law Adoption	
First Reading:	December 11, 2018
Notice Published:	December 18, 2018
Second Reading & Approval	January 8, 2019
Final Publication	March 26, 2019
Notice to Municipal Affairs	January 10, 2019
Description: Initial approval of the Commercial Development District Improvement By-law, C-002.	

Original By-law signed by Rhonda Brown, Municipal Clerk.