



West Hants
something inspiring awaits

**WEST HANTS REGIONAL MUNICIPALITY
Planning and Heritage Advisory Committee (PAC/HAC) Agenda
October 14, 2021 – 6:00pm
Zoom**

**NOTE: PUBLIC INFORMATION MEETINGS (PIMs) WILL BE HELD AT 6:00 PM.
PAC/HAC WILL BEGIN IMMEDIATELY FOLLOWING THE CLOSE OF THE PIMs.**

- 1.0 Call to Order and Attendance**
- 2.0 Approval of Agenda and Additions**
- 3.0 Declaration of Conflict of Interest**
- 4.0 Approval of Minutes**
- 5.0 Questions Arising from PIMs**
 - 5.1 File # 20-25 Development Agreement to allow a three-unit dwelling on Fairfield Court (Alex Dunphy)
 - 5.2 File # 21-14 O’Brien Street Development Agreement and Discharge (Sara Poirier)
 - 5.3 File # 21-04 College Road MPS and LUB Amendment to the MPS and LUB (Sara Poirier)
- 6.0 Business Arising from the Minutes**
 - 6.1 Update: Update: File 21-08 233 Gray Street and Abutting Lot, Windsor, Development Agreement (Madelyn LeMay)
 - 6.2 Update: File 21-02 101 Three Mile Plains Cross Road Development Agreement (Sara Poirier)
 - 6.3 Update: File 21-05 20 Empire Lane, Windsor Development Agreement (Sara Poirier)

- 6.4 Update: File # 21-09 Payzant Drive, PIDs 45358314, 45366986, 45055167, 45276441, 45190493 and 45364775 Windsor LUB Amendment (Sara Poirier)
- 6.5 Update: File # 21-12 West Hants LUB Amendments: Hwy 14, Vaughan PID 45288750 (Sara Poirier)
- 6.6 Update: Civic Addressing By-law Amendment (Madelyn LeMay)
- 6.7 Update: Processes for Planning Applications (Madelyn LeMay)
- 6.8 Update: File # 21-11 Windsor LUB Amendments: Farm Markets in the Fairground (FG) Zone (Madelyn LeMay)
- 6.9 Update: Heritage Permit Application: 744 Highway 236; Dimock House (Madelyn LeMay)
- 7.0 Building and Development Activity Reports (September)**
- 8.0 New Business**
- 8.1 Infrastructure Charges (Todd Richard)
- 8.2 Dog Parks and Skate Parks (Sara Poirier)
- 8.3 Buffer Strips (Madelyn LeMay)
- 8.4 CDD By-law (Sara Poirier)
- 9.0 Notices from Adjacent Municipal Units**
- 10.0 Questions and Comments from the Public**
- 11.0 Adjournment**

ACTIVITY REPORT

For Month of September 9/30/2021

Type	Sep 2020			Sep 2021		
	Permits	Units	Value of Construction	Permits	Units	Value of Construction
Single Family	12	1	994,496	9	6	1,768,699
Duplex/Semi	2	0	527,000	2	2	910,000
Apartments	0	0	0	1	0	1,500
Other Residential	19	0	447,400	12	1	596,000
Commercial	0	0	0	1	0	17,000
Industrial	1	0	7,000,000	0	0	0
Inst & Gov	0	0	0	1	0	3,100,000
Agriculture	0	0	0	1	0	20,000
Other	0	0	0	0	0	0
Total	34	1	8,968,896	27	9	6,413,199
Year To Date	258	23	23,278,645	283	93	34,982,905
Demolition	0	0		3	1	
Sign Permits	1			0		
Sub Applications	7	38 (Lots Requested)		8	42 (Lots Requested)	



West Hants

WEST HANTS REGIONAL MUNICIPALITY REPORT

Information <input type="checkbox"/>	Recommendation <input type="checkbox"/>	Decision Request X	Councillor Activity <input type="checkbox"/>
--------------------------------------	---	--------------------	--

To: Planning and Heritage Advisory Committee (PAC/HAC)

Submitted by: _____
Madelyn LeMay, Director, Planning and Development

Date: October 14, 2021

Subject: Infrastructure Charges

1.0 LEGISLATIVE AUTHORITY

Municipal Government Act (MGA) 274

2.0 BACKGROUND

West Hants Regional Municipality has a separate Municipal Planning Strategy, Land Use By-law and Subdivision By-law for each of Hantsport, West Hants and Windsor. As part of the plan review, planning staff are working on updating the planning documents and combining the nine (9) documents into three (3) documents: one Municipal Planning Strategy, Land Use By-law and Subdivision By-law for the Region. To help ensure a smooth transition, staff are reviewing the general policies of each MPS and developing one consistent policy where possible. The policies regarding Infrastructure Charges from the West Hants documents and the recommended policies appear in Attachment D. Neither the Windsor nor the Hantsport documents have policy regarding Infrastructure Charges.

4.0 DISCUSSION

4.1 Infrastructure Charges: What and Where

S. 274 of the MGA (Attachment A) allows municipalities to include a provision for collecting infrastructure charges in the Subdivision By-law (SUB) (Attachment C). An infrastructure charge may be required through the Subdivision By-law to recover all or part of the capital costs incurred or anticipated because of the subdivision and future

development of land. The infrastructure charge may include costs associated with land acquisition, planning, studies, engineering, surveying and legal costs incurred as a result of new development. The charge cannot include any costs related to the maintenance of any of these.

Nothing in the recommended By-law requires WHRM to extend Municipal services to a property where such services do not currently exist. It is the property owner's responsibility to install and pay for such extensions in accordance with Municipal standards.

The MGA requires that the Subdivision By-law set out the infrastructure charge areas in which Infrastructure Charges are to be levied, the purposes and the method of calculating the amount of each infrastructure charge. Final subdivision approval cannot be granted until the charge is paid or the applicant has entered into an agreement with the Municipality regarding the charges. Details are described in the Provincial Information Bulletin (Attachment B). Although the Bulletin was produced in 1999, the information is still relevant.

4.2 Impact of Infrastructure Charges

The impact of infrastructure changes in WHRM may not reflect Council's policy of compact growth (this can always be re-examined). The existing serviced areas in Three Mile Plains, Falmouth, Hantsport and Windsor, are the logical choices for "charge areas". These areas appear to still have large areas which could accommodate infill development (the least expensive development in terms of Municipal services). No count has been done recently. The only increased cost from infill development is generally the cost of increased sewer and water treatment facilities.

Estimated costs of infrastructure upgrades may be significantly less than the actual costs as these costs are often determined before the development occurs. Once some owners have already paid infrastructure charges, it is more difficult to explain new charges for increased costs.

Infrastructure charges will vary across the Region, depending on the availability of land, the existing or proposed zoning, and the actual construction costs based on the physical area.

Increasing costs to developers within the more serviced/serviceable areas may result in developers wishing to develop in areas where infrastructure charges do not apply and where Council has in the past tried to limit or discourage residential development.

Infrastructure charges become a lien on the property.

4.3 Calculation

The calculation of infrastructure costs would be based on the capital costs of new or expanded water, wastewater and stormwater systems and would include costs related to land acquisition, surveying, engineering, legal costs, and studies. As far as can be determined, discussions in the past in West Hants have never progressed to the point of actually determining the charge formulas. This requires a considerable amount of work and will require hiring a professional consultant to review and develop a fair and equitable formula.

In summary, the most complex parts of any capital cost contribution policy seem to be:

- determining the infrastructure requirements which are part of a proposed development and the infrastructure which may someday need to attach to and utilize this infrastructure; and
- development of the way the charge is determined or creating the required formula. This must provide a standard and fair way of identifying the costs, who will receive the benefits and charging the costs in proportion.

4.4. Schedule of Infrastructure Charges

In drafting the requirements within the Subdivision By-law, the intention is to list the actual fees required in a Schedule to the By-law which can be amended by resolution of Council rather than requiring a By-law amendment.

4.5 Past Discussion

West Hants records show that infrastructure charges were discussed by the Planning Advisory Committee (PAC) some time before 2004. By 2006, reports were considered at PAC in both Windsor and West Hants, and the present MPS adopted in 2008 in West Hants contains policy for infrastructure charges while the present Windsor's MPS, adopted in 2005 does not. There is no record of discussion of infrastructure changes in the then-town of Hantsport, and there is no reference in the 2010 Hantsport MPS which is still in effect.

Although the policies are established within the West Hants MPS and requirements were established in the Subdivision By-law, the requirements have never been used, as the final requirements were never enacted – the charge areas were not mapped and the formula which was to be contained in "Schedule A" of the Subdivision By-law was not developed. Staff who were here at the time recall that West Hants Council debated the

issue several times but cost of hiring a consultant to develop the formula was high enough that Council took no action.

With the establishment of WHRM, Public Works staff have indicated that it has the in-house expertise to work with consultants to develop the required formulas.

5.0 NEXT STEPS

Just as with definitions and more general policies, any decision related to Infrastructure Charge policies would be included in the draft documents for future review by the public. Public review of the Infrastructure Charges as a separate item is not recommended.

Direction is needed as to whether PAC/HAC wishes to proceed with consideration of infrastructure charges for inclusion within the draft WHRM MPS.

6.0 FINANCIAL IMPLICATIONS

There are no financial implications for the Region associated with the filing of this report.

7.0 ALTERNATIVES

Should PAC/HAC not wish to accept the draft policies as written, it may:

- recommend specific amendments to the proposed draft; or
- provide alternative direction, such as requesting further information on a specific topic.

8.0 ATTACHMENTS

Attachment A MGA s. 274, 275 & 276

Attachment B Provincial Information Bulletin #26: Infrastructure Charges

Attachment C Existing West Hants Subdivision Requirements

Attachment D Existing West Hants and Possible WHRM Infrastructure Charges Policies

Report Content Prepared by: Planners and Development Officers , Planning and Development Department
Todd Richard, Director of Public Works
Rick Sherrard, Manager of Technical Engineering Services

ATTACHMENT A

Taken from the MGA December 14, 2020

Infrastructure charges 274

- (1) A municipal planning strategy may authorize the inclusion of provisions for infrastructure charges in a subdivision by-law.
- (2) Infrastructure charges for
 - (a) new or expanded water systems;
 - (b) new or expanded wastewater facilities;
 - (c) new or expanded stormwater systems;
 - (d) new or expanded streets;
 - (da) new or expanded solid-waste management facilities;
 - (e) new traffic signs and signals and new or expanded transit facilities,may be imposed in a subdivision by-law to recover all, or part, of the capital costs incurred, or anticipated to be incurred, by a municipality by reason of the subdivision and future development of land and infrastructure charges for land, planning, studies, engineering, surveying and legal costs incurred with respect to any of them.
- (3) The subdivision by-law shall set out the infrastructure charge areas in which infrastructure charges are to be levied, the purposes for which infrastructure charges are to be levied and the amount of, or method of calculating, each infrastructure charge.
- (4) Infrastructure charges may be set at different levels related to the proposed land use, zoning, lot size and number of lots in a subdivision and the anticipated servicing requirements for the infrastructure charge area.
- (5) Infrastructure charges may not be imposed if an infrastructure charge has been paid with respect to the area of land, unless further subdivision of the land will impose additional costs on the municipality.
- (6) An infrastructure charge may only be used for the purpose for which it is collected.
- (7) Final approval of a subdivision shall not be granted unless the infrastructure charges are paid or the applicant has entered into an agreement with the municipality securing the payment of the infrastructure charges.
- (8) Infrastructure charges are a first lien on the land being subdivided and may be collected in the same manner as taxes.
- (9) A by-law in effect on the date this Act comes into force that provides for a trunk sewer tax imposed on each lot in a new or existing subdivision is deemed to be a by-law made pursuant to this Section.

- (10) Notwithstanding the Public Utilities Act and for greater certainty, any by-law made pursuant to this Section and any charge set, levied or imposed pursuant to this Section do not require the approval of the Board.

Infrastructure charges agreement 275

- (1) An applicant and a municipality may enter into an infrastructure charges agreement that may
- (a) provide for the payment of infrastructure charges in installments;
 - (b) permit the applicant to provide certain services or extended services in lieu of the payment of all, or part, of the charge;
 - (c) provide for security to ensure that the infrastructure charges are paid when due;
 - (d) provide for any other matter necessary or desirable to effect (sic) the agreement.
- (2) A subdivision by-law may prescribe the circumstances in which an infrastructure charges agreement may be entered into and the general terms that such an agreement shall contain.

Effect of infrastructure charges agreement 276

An infrastructure charges agreement

- (a) is binding on the land that is subdivided;
- (b) shall be registered in the registry or, in the case of land registered pursuant to the Land Registration Act, shall be recorded in the land registration office in the register of each parcel created or altered by the subdivision, and shall be indexed as a conveyance to and from the owner of the land that is subdivided; and
- (c) is binding on each individual lot in a subdivision, to the extent specified in the agreement.

Attachment B
INFORMATION BULLETIN #26
INFRASTRUCTURE CHARGES

- Revised -

Summary: Municipalities may include provisions for infrastructure charges in their subdivision by-laws if authorized in the municipal planning strategy.

Legislation: MGA - Part IX, Sections 274, 275, 276

Discussion: Infrastructure charges, sometimes referred to as off-site or development charges, are charges that may be imposed on a subdivider to cover all or part of the capital costs of certain specified services, incurred or anticipated to be incurred, that may be necessary because of the development of a new subdivision. These charges are applied to services located outside the area of land being subdivided. In order to levy an infrastructure charge, there must be policy support in a municipal planning strategy. Unless the planning strategy authorizes the use of infrastructure charges, they may not be levied. Next, the infrastructure charges provisions must be set out in the subdivision by-law. The subdivision by-law must identify the areas in which the infrastructure charges are levied, the purposes for which the charges are to be levied, and the amount of the charge or the method of calculating the charge (i.e. formula): s.274(3).

Purposes

The facilities for which infrastructure charges may be levied are:

- ! new or expanded water systems
- ! new or expanded wastewater facilities
- ! new or expanded stormwater systems
- ! new or expanded streets
- ! upgrading intersections, new traffic signs and signals, and
- new transit bus bays

Each charge should be set and identified separately according to purpose (i.e. water systems, streets, etc.).

Costs that may be included in the capital costs of these services are land, planning, studies, engineering, surveying and legal costs.

An infrastructure charge must be used for the purpose for which

it was collected: s.274(6). That is, if a charge is levied for improvements to stormwater systems, that is what the money must be spent on.

Charges

Infrastructure charges may be set at different levels related to the proposed land use, zoning, lot size and number of lots. If infrastructure charges are to vary, the precise way in which they will vary in different circumstances must be set out in the subdivision by-law. Charges for capital costs that are anticipated but that have not yet been incurred should be based on reasonable estimates developed with advice from appropriate professionals, such as, engineers. Anyone proposing to subdivide should be able to calculate the charge from the by-law: s.274(4). That is, if the by-law does not set out a specific charge per lot, it must include a formula for calculation of the charge. Infrastructure charges may not be levied if they have already been collected for the same land unless further subdivision will impose additional costs: s.274(5).

Trunk sewer taxes levied under previous legislation (*e.g. Municipal Act, s.122; Towns Act, s.112*) are deemed to be infrastructure charges: s.274(9). The proceeds from trunk sewer taxes must accordingly be spent only for trunk sewer purposes. *Any changes to a trunk sewer tax will have to be made by way of amendment to the subdivision by-law.* Any municipality that formerly levied a trunk sewer tax should take steps to integrate that tax with its subdivision by-law.

Collection

Infrastructure charges are payable by the subdivider before final approval is given for the subdivision: s.274(7). In order to allow for some flexibility, legislation authorizes an infrastructure charges agreement (Section 275) to provide for the payment of the charges over time and permit final approval, and sale of lots, before the charges are paid in full.

The agreement may

- ! allow the payment of the charges by installments
- ! allow an applicant to pay the charges in kind, through the provision or extension of services
- ! provide for security to ensure the charges are paid when due.

The subdivision by-law should include a determination of the circumstances in which an infrastructure agreement will be entered into, as well as the general terms that should be in the agreement: s.275(2).

Infrastructure charges are a lien on the land subdivided: s.274(8). Accordingly, they will show on a tax certificate. The infrastructure agreement is binding on the land subdivided and must be registered in the registry of deeds. It binds the individual lots in the subdivision to the extent specified in the agreement: s.276. That is, the statute would allow a provision whereby the municipality and the subdivider would agree to release lots individually from the agreement as they are sold, on payment of an appropriate portion *by the original subdivider* of the total amount outstanding. The agreement should also provide for interest on the outstanding balance, and a time period in which all charges must be paid, regardless of the number of lots sold. In determining the appropriate portion of the total charge payable with respect to each lot, the municipality will probably want to see that the full charge is paid sometime before the last lot is sold. The proportion would therefore be somewhat higher than the average amount due for each lot.

Related: See Section 3045 of the *Municipal Accounting and Reporting Manual* for discussion on accounting treatment.

Date Produced: March 1999

Note: The reader is cautioned that preparation of this and subsequent Information Bulletins containing practical suggestions must necessarily involve interpretation of legislation as it applies in general situations. Specific situations may require careful legal analysis and therefore reference should be made to the *Municipal Government Act*, other relevant legislation and to legal advisors.

ATTACHMENT C

Existing West Hants Subdivision Requirements

TAKEN FROM WEST HANTS SUBDIVISION BY-LAW DECEMBER 15, 2020

PART 15: INFRASTRUCTURE CHARGES

- Approval of lots in a charge area **78.** Before a final plan of subdivision is approved in a charge area as shown on Map A, the subdivider shall pay an infrastructure charge to Council in accordance with Schedule 1 attached to this By-law.
- Payment of charges **79.** Final subdivision approval shall not be granted unless the infrastructure charge established under this By-law is paid or the subdivider has entered into an agreement with the Municipality deferring the payment of the infrastructure charge.
- Infrastructure charges agreement **80.** The Municipality and the subdivider may enter into an infrastructure charges agreement which may contain reasonable provisions with respect to any or all of the following:
(a) the payment of infrastructure charges in installments;
(b) the provision of security to ensure that the infrastructure charges are paid when due; or
(c) any other matter necessary or desirable to effect the agreement.
- Additional costs to the Municipality **81.** Infrastructure charges shall not be payable if an infrastructure charge has been paid with respect to the area of land, unless further subdivision of the land will impose additional costs on the Municipality.
- Use of charges **82.** A charge paid pursuant to this By-law shall only be used for the purpose for which it has been collected.
- Lien of property **83.** A charge imposed pursuant to the By-law constitutes a lien upon the property with respect to which the charge has been levied in the same manner and with the same effect as rates and taxes under the *Assessment Act*.

Notes: No charge areas are shown on Map A
There does not appear to be a Schedule 1 attached to this By-law

Attachment D

Existing West Hants and Possible WHRM Infrastructure Charge Policy

Existing West Hants MPS Policy	Possible WHRM MPS Policy
<p>16.5 Infrastructure Charges</p> <p>As development continues in the Falmouth and Three Mile Plains Growth Centres, there will be a need to ensure that the infrastructure required for water, sewage treatment, stormwater systems and streets are sufficient to service the new growth. This will involve either the expansion of existing systems or the construction of new systems. The <i>Municipal Government Act</i> allows municipalities to implement infrastructure improvement charges through the Subdivision By-law provided this is enabled in the Municipal Planning Strategy. These funds can be used to recover the capital costs of infrastructure, but may not be used for ongoing maintenance costs.</p> <p>Council intends to collect infrastructure charges for newly created lots in the Growth Centres, as well as any other area where municipal water and/or sewer services are provided, as a way to defray the cost of new or upgraded water and sewage treatment plants, stormwater systems, streets and traffic signals. Areas where infrastructure charges are implemented are known as charge areas. The infrastructure charges will be based on the projected number of new lots in the charge area considering zoning, available vacant land and the projected cost of the upgrades. The infrastructure charges will be the same for every newly created lot within the charge area regardless of lot size. Infrastructure charges will not apply to the consolidation of lots.</p>	<p>16.5 Infrastructure Charges</p> <p>As development continues in the serviced areas of WHRM, the infrastructure required for water, sewage treatment, stormwater systems and streets must be sufficient to service the new growth. This may be by the expansion of existing systems or the construction of new systems. The <i>Municipal Government Act</i> allows municipalities to implement infrastructure improvement charges through the Subdivision By-law provided there is policy in the MPS. These funds can be used to recover the capital costs of infrastructure but may not be used for maintenance.</p> <p>Council will collect infrastructure charges for newly created lots in identified "charge areas": defined areas where municipal water and/or sewer services are provided, as a way to defray the cost of new or upgraded water and sewage treatment plants, stormwater systems, streets, traffic signals and intersection upgrades. The infrastructure charges will be based on the projected number of new lots in the charge area considering zoning, available vacant land and the projected cost of the upgrades. Infrastructure charges will not apply to any lot consolidation.</p>

As with parkland dedication fees, it is the intention that no lot will receive subdivision approval without first paying the infrastructure charge; however, in cases of larger subdivisions, the Municipality may enter into an Infrastructure Charges Agreement with the developer which sets out a payment plan. Since the infrastructure charges are intended to be used for upgrades to the water and sewage treatment systems, stormwater systems, streets and traffic signals, the Municipality will not accept services in lieu of payment of the charges

Policy 16.5.1 *It shall be the policy of Council to establish provisions for the collection of infrastructure charges in the Subdivision By-law. These infrastructure charges shall serve to help the Municipality to provide adequate municipal water, sewer and stormwater systems, streets, and traffic signs and signals within the serviced areas.*

Policy 16.5.2 *It shall be the policy of Council to establish charge areas where infrastructure charges shall apply which encompass the areas within the servicing boundaries of the Growth Centres and any other serviced area in West Hants.*

Policy 16.5.3 *It shall be the policy of Council to establish conditions in the Subdivision By-law with respect to the payment of infrastructure charges including any agreements with the Municipality as a condition of subdivision approval.*

As with parkland dedication fees, no lot will receive subdivision approval without first paying the infrastructure charge. However, for larger subdivisions, WHRM may enter into an Infrastructure Charges Agreement with the developer which sets out a payment plan. Since the infrastructure charges are intended to be used for upgrades to the water and sewage treatment systems, stormwater systems, streets and traffic signals, WHRM will not accept services in lieu of payment of infrastructure charges.

Policy

As a result, it shall be the policy of Council to:

- IN1** establish provisions for the collection of infrastructure charges in the Subdivision By-law. These infrastructure charges will be used to help WHRM provide adequate municipal water, sewer and stormwater systems, streets and traffic signs and signals.
- IN2** establish charge areas within which infrastructure charges apply. These may include any area within WHRM.
- IN3** establish requirements in the Subdivision By-law regarding the payment of infrastructure charges including any agreements with WHRM as a condition of subdivision approval.
- IN4** use infrastructure charges only for provision of adequate municipal water, sewer and stormwater systems, streets, and traffic signs and signals within the charge areas.

<p>Policy 16.5.4 <i>It shall be the policy of Council that infrastructure charges shall be used only for the purpose for which they are collected.</i></p>	<p>IN5 vary infrastructure charges depending on lot size and potential land use.</p>
---	---



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information <input type="checkbox"/>	Recommendation <input checked="" type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
--------------------------------------	--	---	--

To: Planning/Heritage Advisory Committee (PAC/HAC)

Submitted by: _____
Sara Poirier, Senior Planner

Date: October 14, 2021

Subject: Plan Review: Skate Parks and Dog Parks

LEGISLATIVE AUTHORITY

Municipal Government Act (MGA) Part 8

DECISION REQUEST

A series of questions have been posed in the “Discussion” Section below; these will be considered at PAC/HAC on October 14, 2021. The answers to these questions will assist staff in developing the proposed policies related to skate parks and dog parks for the Regional planning documents. These draft policies will be brought back to PAC/HAC at a future meeting to provide feedback on.

BACKGROUND

Property <input checked="" type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input checked="" type="checkbox"/>	Economic <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
--	---	--------------------------------------	--	-----------------------------------	--

West Hants Regional Municipality (WHRM) has a separate Municipal Planning Strategy, Land Use By-law and Subdivision By-law for Hantsport, West Hants and Windsor. As part of the plan review, planning staff are working on updating the planning documents and combining the nine (9) documents into three (3) documents: a Municipal Planning Strategy (MPS), Land Use By-law (LUB) and Subdivision By-law (SUB) for the Region.

On February 11, 2021 the PAC/HAC discussed policies related to parks and playgrounds. PAC/HAC determined that a policy should be added to the Regional Municipal Planning Strategy

to regulate skate parks and dog parks separately from all other parks and playgrounds to reduce the impact on neighbouring properties. This report corresponds with questions staff have regarding the specific items that should be regulated for skate parks and dog parks.

DISCUSSION

Parks and Playgrounds

Currently parks and playgrounds are permitted in any zone in Windsor and West Hants. The only requirements for parks and playgrounds within the West Hants and Windsor Land Use By-laws are that any maintenance or storage building accessory to the park or playground must not exceed 200 ft² (18.58 m²) in floor area and that signage must conform to the sign requirements. The current planning documents do not differentiate skate parks or dog parks from a park or playground.

There is no policies or regulations for parks and playgrounds in the Hantsport planning documents.

Skate Parks

A skate park is a purpose-built recreational park made mostly of concrete obstacles used for skateboarding, BMX biking, scooters, wheelchairs, and skating. Skate parks provide a dedicated space for a form of active recreation, however there can be potential conflicts between users and neighbouring residential properties based on noise.

Staff are only aware of one skate park within WHRM; it is located behind the Windsor Mall.

Some municipalities such as Halifax Regional Municipality, Town of Bridgewater and the Town of Wolfville allow skate parks under the definition of a “community recreation use” or “recreational facility” along with a variety of other recreational uses such as sports fields, swimming pools, playgrounds and other similar uses. Other municipalities such as Kings County, Annapolis County, Municipality of Chester, and the Town of Truro do not define or mention skate parks within their documents and would allow a skate park anywhere a park is permitted.

When determining the types of regulations to develop that would differentiate skate parks from all other parks and playgrounds staff required more information from PAC/HAC. The questions for PAC/HAC discussion are as follows:

- Should WHRM regulate the location or zones where skate parks are permitted? If so, which areas may be appropriate?
- Should skate parks be regulated by size? If so, how large of a lot should be required?
- Should skate parks be located a specific distance from residential uses? If so, how far is appropriate?
- Should skate parks have parking requirements? If so, how many parking spaces per sq. ft. should be required?
- Should skate parks have signage requirements? If so, what would the size requirements be?
- Any other considerations related to skate parks?

Dog Parks

A dog park is a dedicated, fenced space for dogs to exercise and socialize off leash. They allow pet owners that have small lots or live in apartments the ability to allow their pet to exercise in an enclosed area. However, there may be community concerns with potential conflict between dogs and people and associated noise.

Staff are only aware of one dog park within WHRM; it is located on the Hantsport Memorial Community Centre grounds in Hantsport.

Some municipalities such as Halifax Regional Municipality and the Municipality of Lunenburg allow dog parks under the definition of a “community recreation use” or “recreational facility” along with a variety of other recreational uses. Other municipalities such as Kings County, Annapolis County, Municipality of Chester, and the Town of Truro do not define or mention dog parks within their documents and would allow a dog park anywhere a park is permitted. East Hants has a definition of a “private dog park” which “means a park where members-only may allow their dogs to run off-leash”. A private dog park is only permitted in their Rural Use (RU) zone.

Questions for PAC/HAC:

- Should WHRM regulate the location or zones where dog parks are permitted? If so, which areas may be appropriate?
- Should dog parks be regulated by size? If so, how large of a lot should be required?
- Should dog parks be located a specific distance from residential uses? If so, how far is appropriate?
- Should dog parks have parking requirements? If so, how many parking spaces per sq. ft. should be required?
- Should dog parks have signage requirements? If so, what would the size requirements be?
- Any other considerations related to dog parks?

NEXT STEPS

Once PAC/HAC has considered how skate parks and dog parks should be regulated, staff will draft the proposed Regional Land Use By-law regulations. These will be brought back to PAC/HAC to review and the section on skate parks and dog parks will then be placed on file to be incorporated during the plan review.

FINANCIAL IMPLICATIONS

There are no financial implications for the Region associated with the filing of this report.

ALTERNATIVES

Should PAC/HAC not wish to provide direction to staff on the proposed regulations for skate parks and dog parks, it may:

- determine that PAC/HAC does not want to regulate skate parks and dog parks separately from other parks and playgrounds;
- provide alternative direction, such as requesting further information on a specific topic.

Report Prepared by: _____

Sara Poirier, Senior Planner

Report Reviewed by: _____

Madelyn LeMay, Director of Planning and Development



West Hants

WEST HANTS REGIONAL MUNICIPALITY REPORT

Information <input type="checkbox"/>	Recommendation <input type="checkbox"/>	Decision Request X	Councillor Activity <input type="checkbox"/>
--------------------------------------	---	--------------------	--

To: Planning and Heritage Advisory Committee (PAC/HAC)

Submitted by: _____
Madelyn LeMay, Director, Planning and Development

Date: October 14, 2021

Subject: Buffers

1.0 LEGISLATIVE AUTHORITY

Municipal Government Act (MGA) 274

2.0 BACKGROUND

West Hants Regional Municipality has a separate Municipal Planning Strategy, Land Use By-law and Subdivision By-law for each of Hantsport, West Hants and Windsor. As part of the plan review, planning staff are working on updating the planning documents and combining the nine (9) documents into three (3) documents: one Municipal Planning Strategy, Land Use By-law and Subdivision By-law for the Region. To help ensure a smooth transition, staff are reviewing the general policies of each MPS and developing one consistent policy where possible. The proposed WHRM MPS policies and WHRM LUB content regarding “Buffers” appear in Appendix A.

4.0 DISCUSSION

A buffer strip is a linear area of land containing vegetation. There are two (2) types of buffers used within the WHRM planning documents: those used to separate types of uses (“buffer strips”) and those used to protect watercourses from the impact of development (“riparian buffers”). These are discussed separately in the following material.

4.1 Buffer Strip Definition

“Buffer Strips” are often required to separate uses more intrusive uses from less intrusive uses. They are often required along the border of zones or around the edge or part of a edge of an area subject to a development agreement. “Buffers” must be placed and maintained on the lot with the more intrusive development. For example, if a commercial use is being placed next to an existing residential development, a buffer strip would be required on the lot containing the commercial use. Experience with the present planning documents illustrates that the buffer strips now required are insufficient to provide any real buffering for the less intrusive use. Discussion within the Planning and Development Department resulted in the definition included in Appendix A being recommended for inclusion in the LUB.

4.1.1 Buffer Strip Location Options

The present WHLUB generally requires a planting strip when a commercial or industrial zone abuts any other type of zone. The exception to this is the Rural Commercial (RC) Zone; amendments approved within the last year require a planting strip when a commercial or industrial zone abuts an existing residential use.

In Windsor, other than the very detailed requirements of the Wentworth Gateway District, planting strips are required where a commercial use in a commercial zone abuts a residential use or where a lot in an Industrial zone abuts a residential or institutional zone (see Appendix A).

For example: a commercial designation may include a property that is zoned residential and another zoned commercial which directly abut one another other. As they are both within the commercial designation a buffer would not be required on the commercially zoned lot.

Location Options

Three options for location of buffer strips were considered:

- (a) where a commercial or industrial DESIGNATION abuts any other designation;

This respects the long-term intention of Council but does not protect either existing or potential abutting uses. It is the least stringent for the new uses but does not protect existing “less intrusive” uses which may be within the same designation as the commercial or industrial development but in a separate zone.

For example: a commercial designation may include a property that is zoned residential and another zoned commercial which directly abut one another. As they are both within the commercial designation a buffer would not be required on the commercially zoned lot.

- (b) where a commercial or industrial ZONE or proposed DEVELOPMENT AGREEMENT abuts any other type of ZONE;

This respects the shorter-term intention of Council and provides protection for both existing and potential abutting uses. This is most usual but does not protect existing “less intrusive” uses which may be within the same zone as the commercial or industrial development. Its underlying assumption is that Council does not see a need to protect “less intrusive” uses which are located in an area where Council thinks commercial or industrial development should be located.

The recent amendment to the West Hants Recreation Commercial (RC) Zone in the WHLUB and an amendment to the Windsor LUB, noted above, indicate that this is not the attitude of Council, as in each case Council chose to amend the LUB so that the proposed development would include a buffer strip because it abutted a residential use.

For example: using this option, if a residential zone abuts a commercial zone a buffer would be required. However, a commercial zone may permit “existing residential uses” which could mean a residential use is zoned commercial and abuts a commercial use. Using this option, a buffer would not be required between these properties as both lots are zoned commercial.

- (c) where a commercial or industrial ZONE or proposed DEVELOPMENT AGREEMENT abuts any EXISTING residential or institutional USE.

This respects the existing development and provides protection for both existing and potential abutting uses. It is the most stringent option for the new uses.

For example: A commercial zone may permit “existing residential uses” which could mean a residential use is zoned commercial. In this option, any new commercial use which abuts a residential use would need to provide a buffer, even though both are zoned commercial.

Combined options are also possible, such as requiring two different kinds of buffer strips, one where industrial or commercial development abuts a less intrusive ZONE and the second where industrial or commercial development abuts a less intrusive use. In the first instance, a major buffer – perhaps the buffer strip suggested by staff (Appendix B) would be required; in the second option, since it would be shorter-term, a narrower buffer, perhaps 10’ wide with specific plantings could be required. These options will be discussed with PAC/HAC.

4.2 Riparian Buffers

Riparian Buffers provide a transitional area between uses on land and watercourses. They can mitigate the impact of agricultural runoff from fields, provide shade which can lower the temperature of watercourses, filter sediment, help prevent erosion and act as windbreaks. Although any required riparian buffer will have some impact and a greater width will have more impact, a balance is needed between permitting development and protecting watercourses.

The present Hantsport planning documents require a setback for any main building of 30 metres (98.4 ft.) from a watercourse; no vegetation is required. In the case of a farm, for example, a barn, which is an accessory building, could be located within the 30 metre setback distance.

Windsor and West Hants planning documents both have a separation distance of 50', with no vegetation required. Both LUBs also state that for an unserviced lot, any part of which is within 75 ft (22.86 m) of a watercourse, the lot must have a minimum area of 40,000 ft² (3,716.00 m²). There are also requirements for some uses, such as livestock operations and kennels to be located specific distances from a watercourse.

Staff has not developed a definition of "riparian buffer"; requirements would be placed in the LUB. Staff is recommending that the MPS specify a minimum 50' separation distance from a watercourse for all development (with greater requirements for more intense uses), with vegetation requirements to be established in the LUB. The LUB requirements may involve retention of existing vegetation or planting of trees at specific heights and sizes or specific types of vegetation.

5.0 NEXT STEPS

Just as with definitions and more general policies, any decision related to Buffer Strips and Riparian Buffers would be included in the draft documents for future review by the public. Public review of Buffer Strips and Riparian Buffers as a separate item is not recommended.

6.0 FINANCIAL IMPLICATIONS

There are no financial implications for the Region associated with the filing of this report.

7.0 ALTERNATIVES

Should PAC/HAC not wish to accept the draft policies as written, it may:

- recommend specific amendments to the proposed draft; or

- provide alternative direction, such as requesting further information on a specific topic.

8.0 ATTACHMENTS

Attachment A Existing Hantsport, West Hants and Windsor policies and LUB content and Possible WHRM MPS policies and LUB definition

Report Content Prepared by: Planners and Development Officers, Planning and Development Department



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information <input type="checkbox"/>	Recommendation <input checked="" type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
--------------------------------------	--	---	--

To: Members of Planning and Heritage Advisory Committee (PAC/HAC)

Submitted by: _____
Sara Poirier, Senior Planner

Date: 2021-10-14

Subject: Commercial Development District Improvement By-law; File # 20-21

LEGISLATIVE AUTHORITY

Section 71C of the Municipal Government Act

RECOMMENDATION

...that PAC/HAC recommends that Committee of the Whole recommend that Council give First Reading and hold a Public Hearing to consider approving the Commercial Development District Improvement By-law, RC-002, in a manner substantively the same as the draft set out in Attachment A of the report #20-21 to the Planning and Heritage Advisory Committee dated October 14, 2021, which will repeal the Commercial Development District Improvement Plan By-law, By-law #44, dated October 30, 2018 of the former Town of Windsor and the Commercial Development District Improvement By-law, By-law #C-002, dated March 26, 2019 of the former Municipality of the District of West Hants.

BACKGROUND

Property <input checked="" type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input type="checkbox"/>	Economic <input checked="" type="checkbox"/>	Councillor Activity <input type="checkbox"/>
--	---	--------------------------------------	---------------------------------	--	--

The Commercial Development District Improvement (CDDI) By-law allows the phase-in of up to fifty per cent (50%) of commercial tax assessment increases in designated areas over a period not exceeding ten (10) years. This Regional CDDI By-law will replace and repeal the former West Hants and Windsor By-laws to make a Regional approach to how the phase-in rebate is administered.

DISCUSSION

Bill 177 was approved in 2016 to amend the Municipal Government Act to allow municipalities to phase-in up to fifty per cent (50%) of commercial tax assessment increases in designated areas over a period not exceeding ten (10) years. The phase-in assessment tool does not change property tax rates but allows a phase-in of commercial assessment increases.

An increase in property assessments can deter property owners from updating, renovating or expanding their commercial ventures. This By-law, enabled by Bill 177, will allow the Municipality to create some financial relief by phasing-in up to fifty per cent (50%) of these assessment increases for commercial property owners within the designated areas to complete the renovations or construction. The reduced tax invoices are designed to stimulate building construction and the expansion of the economy of the Municipality.

Commercial Development District (CDD) Areas

To focus economic growth within areas that have existing municipal infrastructure, Bill 177 can only be used on properties with a commercial tax assessment that are serviced by municipal water and sewer. To enable use of the legislation, the former Town and Municipality designated Commercial Development Districts through map and text amendments to the Hantsport, West Hants and Windsor Municipal Planning Strategies and developed by-laws to outline the details of the phased-in assessment. The former Town of Windsor Commercial Development District Improvement Plan By-law came into effect in October 2018 and the former Municipality of the District of West Hants Commercial Development District Improvement By-law came into effect in March 2019.

Property Valuation Services Corporation (PVSC) categorizes properties into one of three classes for assessment purposes: residential, resource or commercial. Bill 177 applies to properties with a commercial tax assessment; therefore residential or resource properties would not be eligible but industrial properties, which PVSC assess as “commercial”, may be.

The Commercial Development Districts for West Hants Regional Municipality are:

- Commercial core of Falmouth and Three Mile Plains
- Commercial and Industrial designations in Hantsport
- Town Centre designation and a portion of land designated Industrial incorporating the former mill property on the north side of Highway 101 at Exit 6 in Windsor.

These areas are all identified on the maps of the corresponding Municipal Planning Strategies.

Commercial Development District Improvement By-law

The Commercial Development District Improvement (CDDI) By-law (Attachment A) will only apply to properties within the Commercial Development Districts and only be able to be utilized by property owners who receive a commercial tax assessment and meet the eligibility requirements outlined in the By-law.

The CDDI By-law: outlines definitions; states where the By-law applies; explains the development support program; describes the phased-in assessment agreement; and presents

the rebate calculation, limits, adjustments and duration. It also details scenarios and processes regarding staged or condominium developments.

The By-law will be managed by the Finance Department and reviewed every four (4) years by the Office of the CAO. This report would be considered part of the necessary review of the former Windsor and West Hants By-laws.

Planner Poirier reviewed both by-laws with the CAO and Director of Finance. The main differences between the former Windsor and former West Hants By-laws are:

- Windsor offers a rebate of taxes paid and West Hants offers a reduced property tax invoice; and
- Windsor allows staged development with the potential for multiple agreements on one property at a time whereas West Hants does not.

During discussions with the CAO and Director of Finance it was determined that a reduced property tax invoice would be the preferred method of administering the incentive and that multiple agreements should not be entered into on the same property. The Regional Commercial Development District Improvement By-law has been drafted in this manner.

Phased-In Assessment Agreement

Prior to receiving support through the by-law an owner must first enter into an agreement with the Municipality.

The Phased-In Assessment Agreement (Attachment B) describes: the applicants property information; definitions; details of participation; annual rebate funding calculation; conditions of payment; the owner's obligation; and the Municipalities rights. Attached to the final agreement with the property owner will be the legal description of the property, an example of the annual rebate calculation, and a list of development plans and drawings which were attached to the building permit.

The base year will be the year the resident applies to the program; the actual taxable assessed value is calculated following the completion of renovations or construction. The reassessment of the property's tax assessment due to the completion of construction will be conducted by Property Valuation Services Corporation (PVSC) once the construction is complete. Up to fifty percent (50%) of the difference between actual taxable assessed value for that year and the base year tax assessment will be eligible for phase-in over a period of 10-years.

Other municipalities in Nova Scotia have created programs that will have the property owner paying their full tax invoice and then receiving the phase-in rebate in the mail. Instead of this process, West Hants Regional Municipality will calculate and apply the rebate straight to the upcoming years tax invoice.

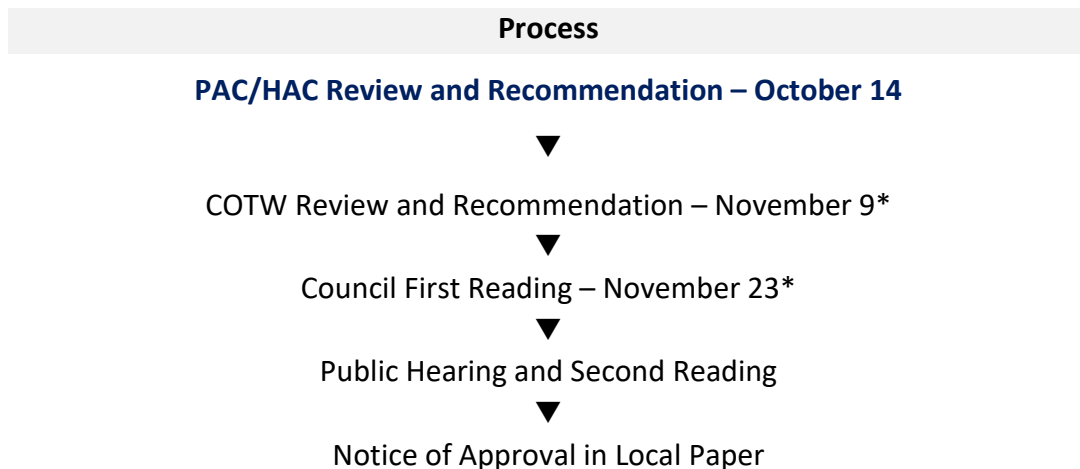
The agreement will be registered with the deed information for the property at the Land Registry Office. If the property owner sells the property, the subsequent owner has the option of taking over the agreement.

Process for Residents to Apply

Once the Regional CDDI By-law and Agreement are approved by the Minister of Municipal Affairs commercial property owners within the designated areas will be able to apply to participate in the program. For a resident to apply they would first have to determine if they are within the designated Commercial Development District by using the online map or calling the Municipal Planning and Development Department. After they verify that they are within the designated area they would then check with the Finance Department to ensure their property is eligible and meets the criteria of the CDDI By-law and Phased-In Assessment Agreement. Once receiving the initial approval from the Finance Department and signing off on their base year assessed value, the property owner would visit the Planning and Development Department to apply for their building permit for the construction or renovations. When the property owner receives final inspection approval for the construction and renovations, they would then visit the Municipal office to sign the Phase-In Assessment Agreement with the Finance Department. This Agreement would be registered with the Land Registry Office.

Planning and Development staff will work with the Finance Department and the Communications Coordinator to provide information to the residents within the designated areas through the Municipal website and social media.

NEXT STEPS



*anticipated dates; final dates set by Council

FINANCIAL IMPLICATIONS

There are fees associated with advertising the Public Hearing and notice of approval for the Commercial Development District Improvement By-law. The advertising can be accommodated in the budget.

The former Municipality of West Hants and former Town of Windsor already have separate Commercial Development District Improvement By-laws. This proposal is to align the method of the phase-in tax rebate for property owners within the designated areas that apply. Any phase-in assessment agreement would phase-in the increase in tax income for a property for up to 10

years. However, it may also incentivise property owners to create a larger investment in their properties and overall increase the tax revenue over the long term.

ALTERNATIVES

In response to this recommendation report, the PAC/HAC may:

- recommend that Committee of the Whole recommend that Council hold First Reading and schedule a Public Hearing to consider approving the Commercial Development District Improvement By-law as drafted or as specifically revised by direction of PAC/HAC;
- provide alternative direction, such as requesting further information on a specific topic.

ATTACHMENTS

Attachment A	Draft Regional Commercial Development District Improvement By-law
Attachment B	Current West Hants Commercial Development District Improvement By-law
Attachment C	Current Windsor Commercial Development District Improvement Plan By-law

Report Prepared by: _____
Sara Poirier, Senior Planner

Report Reviewed by: _____
Madelyn LeMay, Director of Planning and Development

Attachment A



WEST HANTS REGIONAL MUNICIPALITY COMMERCIAL DEVELOPMENT DISTRICT IMPROVEMENT BY-LAW

RC-002

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 West Hants Regional Municipality's Commercial Development Districts 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 West Hants Regional Municipality, 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:

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 West Hants Regional Municipality established in Section 4 of this By-law;
 - (e) "Development" means investment that, in the opinion of the West Hants Regional



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

Municipality, 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 West Hants Regional Municipality;
- (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 West Hants Regional Municipality;
- (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 "E" of this By-law;
- (k) "Rebate Eligible Assessment" in a taxation year means the amount calculated using the following formula:
$$\text{Rebate Eligible Assessment} = \text{Actual Taxable Assessed Value} - \text{Base Year Taxable Assessed Value};$$
- (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", Appendix "C", and Appendix "D" as established in the Hantsport Municipal Planning Strategy, West Hants Municipal Planning Strategy and the Windsor 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 Property Valuation Services Corporation (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 repeal in whole or in part, 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 development permit for the Development of the Eligible Property.
18. All proposed Developments must conform to all Provincial laws, Municipal By-laws, policies, and processes and all improvements must be made pursuant to applicable zoning requirements, development approvals and an approved building permit.
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



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

-
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*.

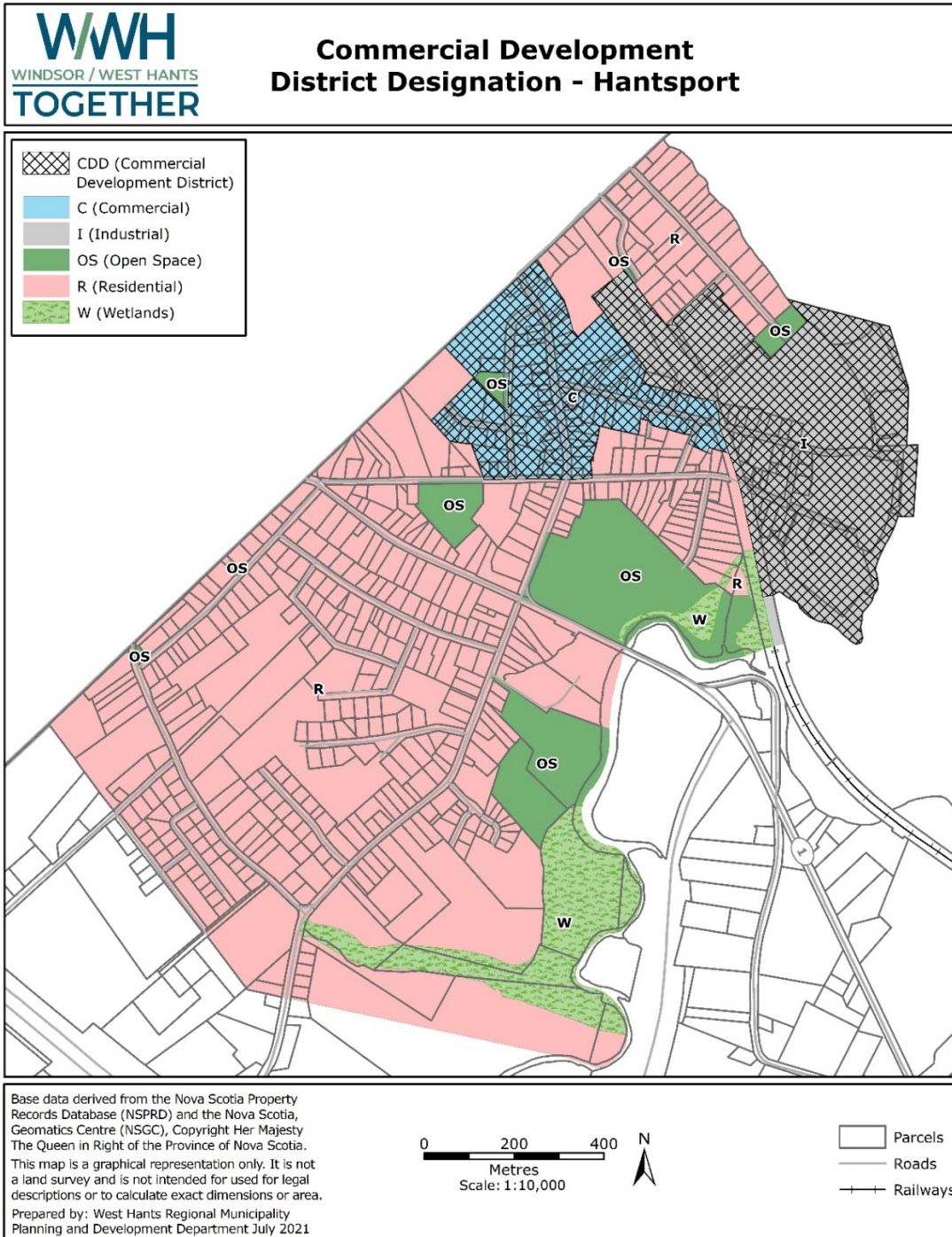
REPEAL

24. The Commercial Development District Improvement Plan By-law, Bylaw #44, dated October 30, 2018 of the former Town of Windsor and the Commercial Development District Improvement By-law, Bylaw #C-002, dated March 26, 2019 of the former Municipality of the District of West Hants are hereby repealed.



APPENDIX "A"

Commercial Development District – Hantsport





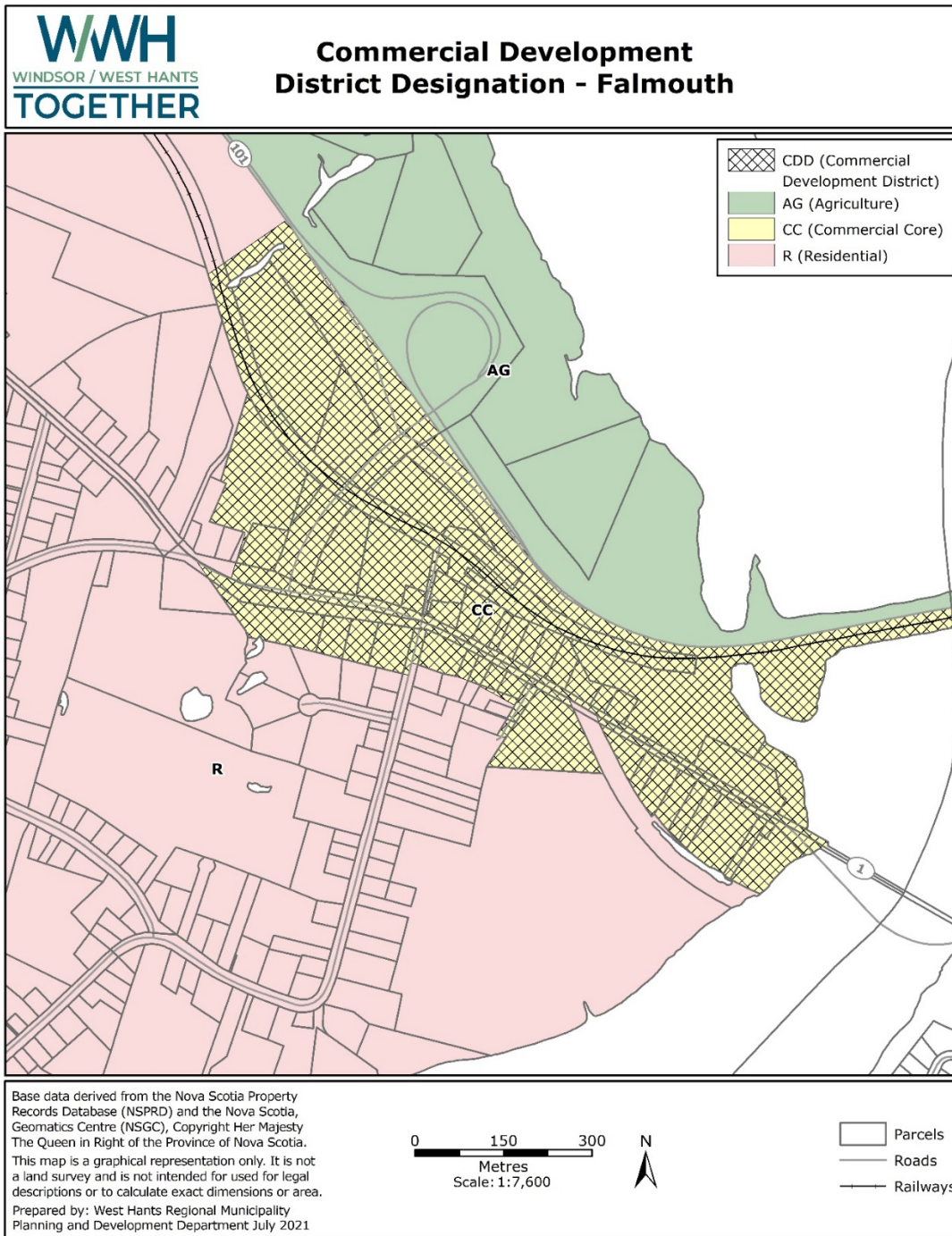
West Hants

WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

APPENDIX "B"

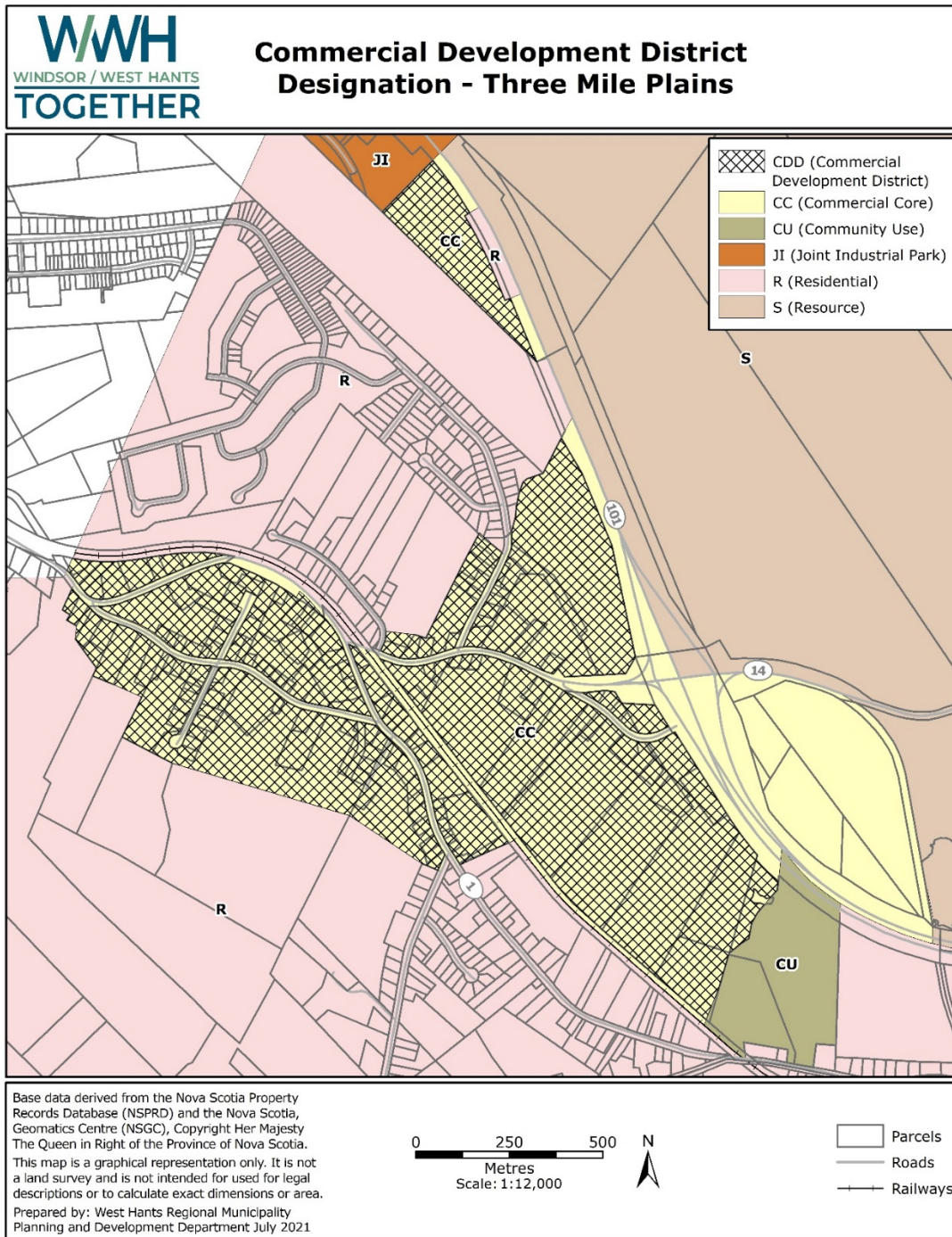
Commercial Development District Designation – Falmouth





APPENDIX "C"

Commercial Development Designation – Three Mile Plains





APPENDIX "D"

Commercial Development District - Windsor





APPENDIX "E"
Phased-In Assessment Agreement

WEST HANTS REGIONAL MUNICIPALITY
PHASED-IN ASSESSMENT AGREEMENT

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

BETWEEN:

(the "Applicant")

– and –

West Hants Regional Municipality

(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 West Hants Regional Municipality 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



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

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.



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

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
Schedule "D"	List of Development Plans and Drawings

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:

West Hants Regional Municipality, 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



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

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



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

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].

WEST HANTS REGIONAL MUNICIPALITY

Name:

Witness

Title: Chief Administrative Officer

I have authority to bind the corporation.

PROPERTY OWNER

Name:

Witness

Title:



West Hants

WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

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 RC-002, to be enacted by the Council of the West Hants Regional Municipality under the authority of the Municipal Government Act, S.N.S. 1998, Chapter 8.



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

SCHEDULE "A"

Legal Description of the Property



**WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW**

RC-002

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:

(4) (5) = (2-1) (6) = (5 x 3) (7) = (6 x 4) (8)

Yrs	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	**Annual Rebate \$	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%



West Hants

WEST HANTS REGIONAL MUNICIPALITY
 COMMERCIAL DEVELOPMENT DISTRICT
 IMPROVEMENT BY-LAW

RC-002

10.	10%	\$200,000	\$3,600	\$360	50.5%
Totals (9) & (10):			\$36,000	\$18,180	
Re-calculate:			50%	\$(180.00)	Adjustment in
*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.



WEST HANTS REGIONAL MUNICIPALITY
COMMERCIAL DEVELOPMENT DISTRICT
IMPROVEMENT BY-LAW

RC-002

SCHEDULE "C"

Commercial Development District Improvement By-law



SCHEDULE "D"
List of Development Plans and Drawings

I, (Municipal Clerk Name), Municipal Clerk of the West Hants Regional Municipality, 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 West Hants Regional Municipality at a meeting duly called and held on the ____ day of _____(month), _____(year).

(Signature of Municipal Clerk)
 (Typed name of Municipal Clerk)

By-law Adoption	
First Reading	<i>date</i>
Notice Published	<i>date</i>
Second Reading & Approval	<i>date</i>
Final Publication	<i>date</i>
Notice to Municipal Affairs	<i>date</i>
Description:	

Attachment B



BY-LAW

C-002

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.

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

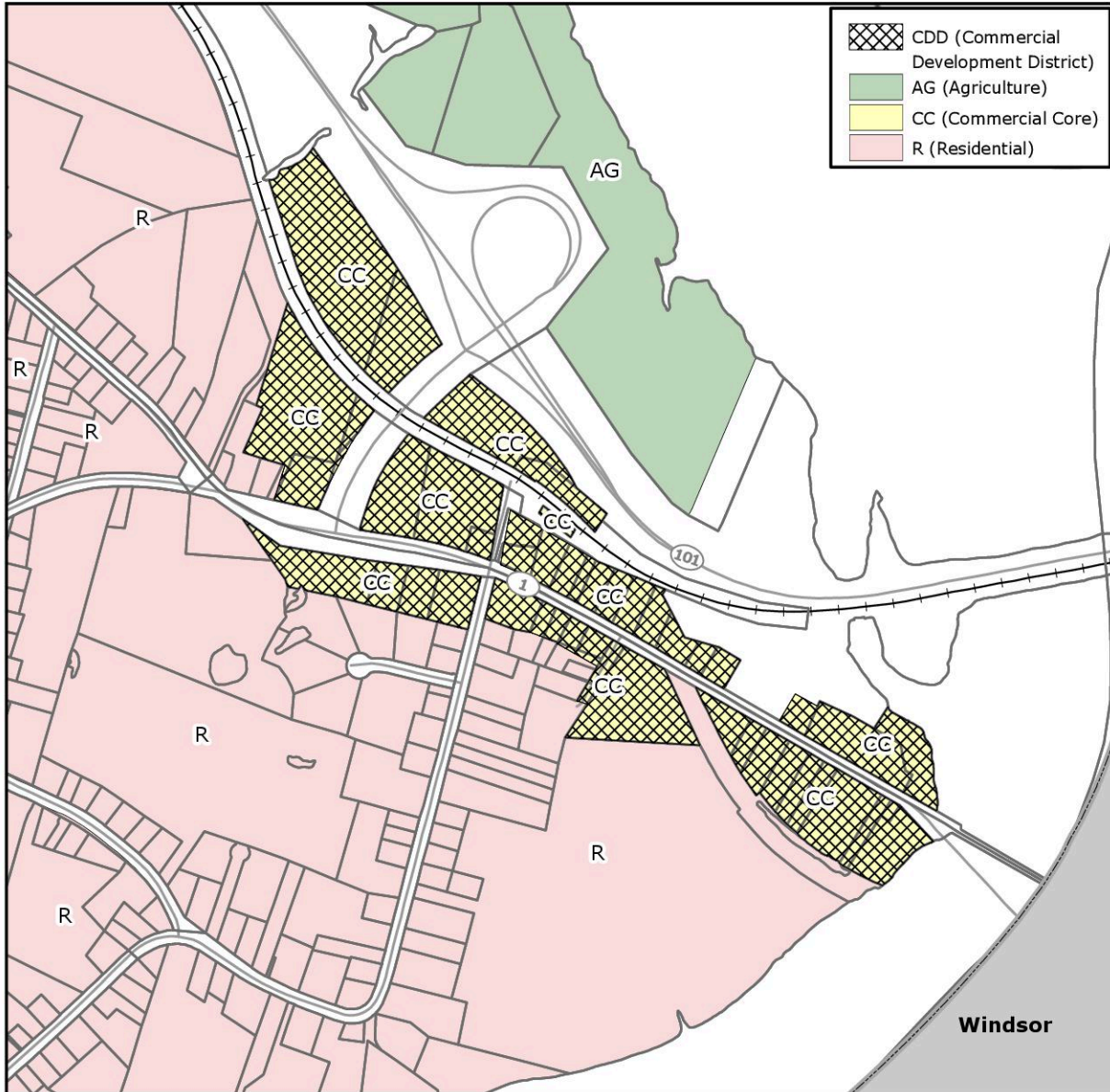
23. This By-law shall be reviewed by the Municipality within four years of its coming into force and every four years thereafter in accordance with Section 71E of the *Municipal Government Act*.

APPENDIX "A"

West Hants Commercial Development District Designation – Falmouth



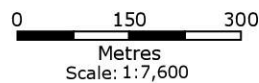
**West Hants GFLUM Commercial
Development District Designation - Falmouth**






Base data derived from the Nova Scotia Property Records Database (NSPRD) and the Nova Scotia, Geomatics Centre (NSGC), Copyright Her Majesty The Queen in Right of the Province of Nova Scotia.

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



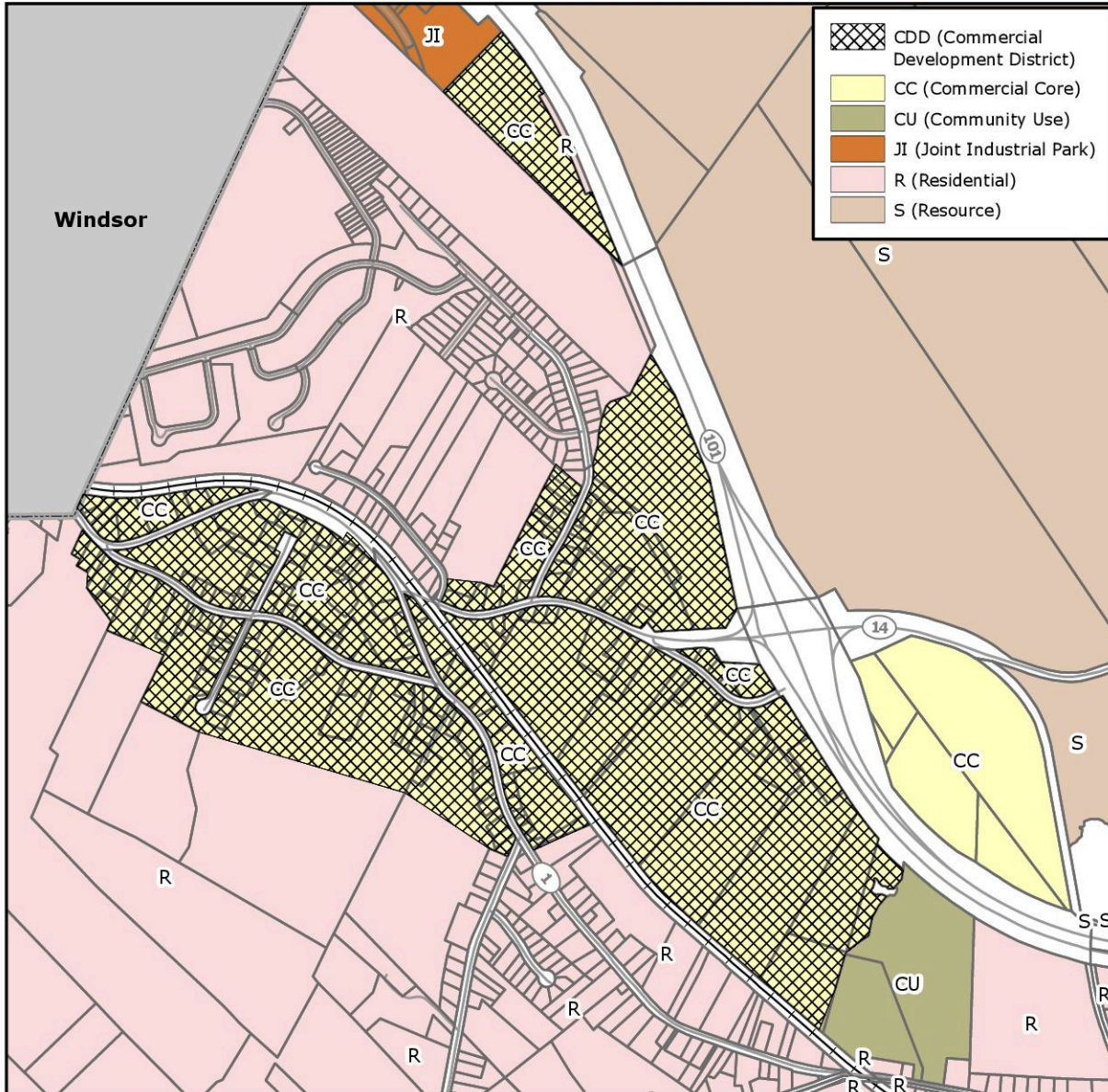
-  Parcels
-  Road
-  Railway

APPENDIX "B"

West Hants Commercial Development Designation – Three Mile Plains



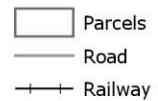
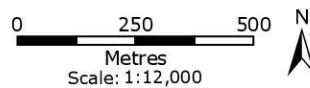
West Hants GFLUM Commercial Development District Designation - Three Mile Plains



Base data derived from the Nova Scotia Property Records Database (NSPRD) and the Nova Scotia, Geomatics Centre (NSGC), Copyright Her Majesty The Queen in Right of the Province of Nova Scotia.

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

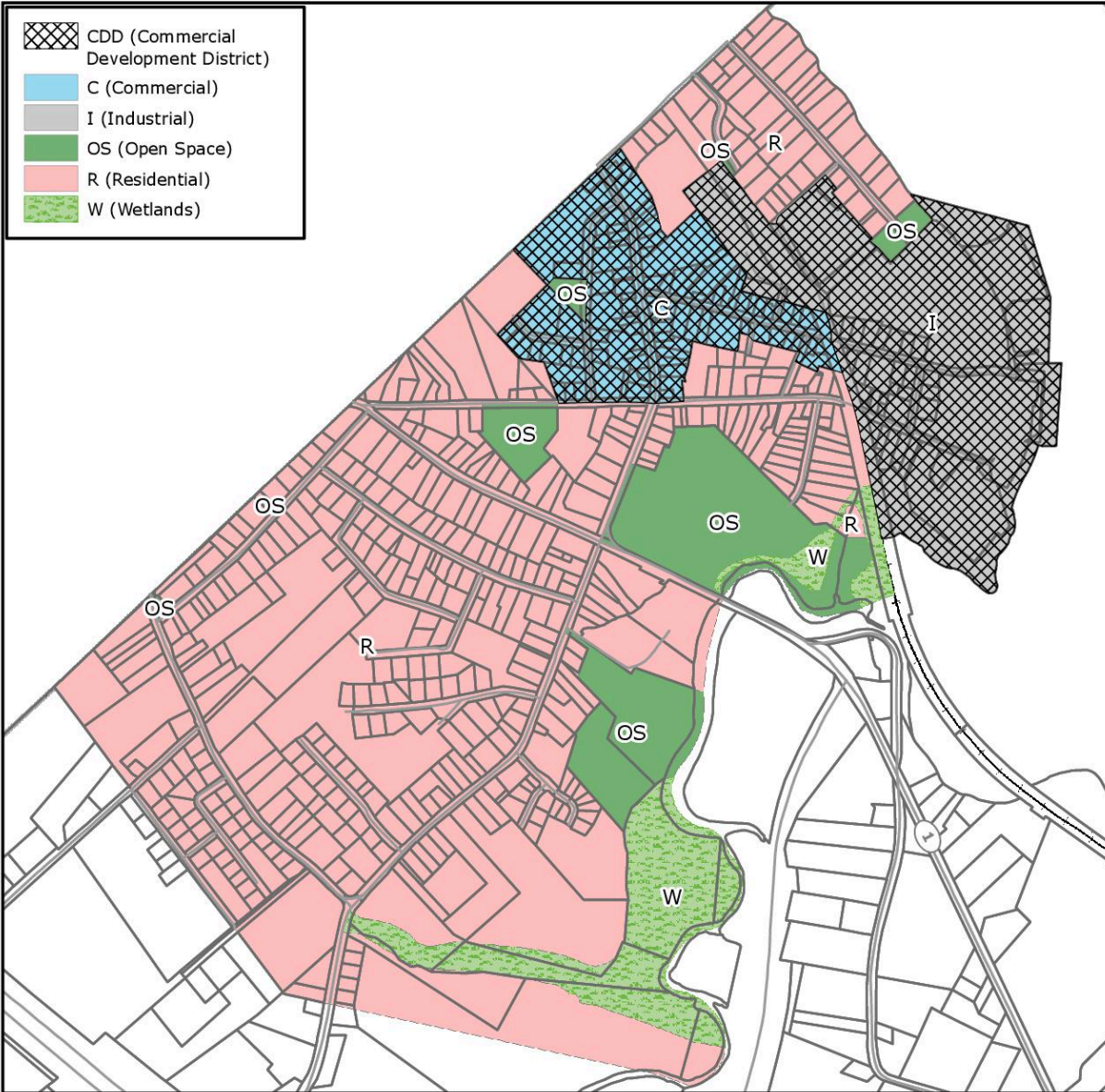


APPENDIX "C"

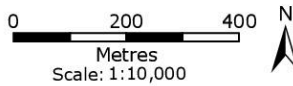
Hantsport Commercial Development District



Hantsport GFLUM Commercial Development District Designation - Hantsport



Base data derived from the Nova Scotia Property Records Database (NSPRD) and the Nova Scotia, Geomatics Centre (NSGC), Copyright Her Majesty The Queen in Right of the Province of Nova Scotia.
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.



Parcels
Road
Railway

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



BY-LAW

C-002

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:
(4) (5) = (2-1) (6) = (5 x 3) (7) = (6 x 4) (8)

Yrs	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	**Annual Rebate \$	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.



**TOWN OF WINDSOR
BYLAW # 44
COMMERCIAL DEVELOPMENT DISTRICT IMPROVEMENT PLAN**

AUTHORITY (attached as Appendix 'A')

Pursuant to Sections 71C and 71D of the *Municipal Government Act*, the Town of Windsor is permitted to phase-in, over a period of up to ten years, of an increase to the taxable assessed value of certain commercial properties located in the Town of Windsor Commercial Development District (CDD), and to provide rebate of taxes paid by the Owner during the phasing-in period.

TITLE

44.01 This By-law is entitled the "Commercial Development District Improvement Plan By-law".

DEFINITIONS

44.02 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" is the amount of the rebate in a year paid to an Owner of an Eligible Property that is subject to a Phased In Assessment Agreement pursuant to section 44.10 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, 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.

- d) "Commercial Development District" or "CDD" means the area of the Town of Windsor established by section 44.04 of this By-law.
- e) "Development" means investment that, in the opinion of the Town of Windsor, 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" is a program designed to stimulate building construction and the expansion of the economy of the Town of Windsor.
- g) "Eligible Property" means an eligible property as defined in section 71C(1)(d) of the *Municipal Government Act*.
- h) "Owner" means the person named on the assessment roll as responsible for the taxes for a property.
- i) "Phased In Assessment Agreement" is an agreement signed by the Town of Windsor and the Owner of an of an Eligible Property and is written in substantially the same form as the Agreement set out in Appendix "C" of this By-law.
- j) "Rebate Eligible Assessment" in a taxation year means the amount calculated using the following formula:

$$\text{Rebate Eligible Assessment} = \text{Actual Taxable Assessed Value} - \text{Base Year Taxable Assessed Value}.$$

APPLICATION

- 44.03 This By-law applies to Eligible Properties located in the CDD.
- 44.04 The CDD for Town of Windsor is depicted in the attached Appendix "B" and is hereby established in accordance with the Town of Windsor *Municipal Planning Strategy*.

DEVELOPMENT SUPPORT PROGRAM

- 44.05 A Development Support Program is established to aid Owners of Eligible Properties in the CDD by providing the possibility of an annual partial rebate on taxes paid by the Owner if the Owner has undertaken Development of their Eligible Property.
- 44.06 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 Town of Windsor as shown in Appendix "C" of this By-law.

ELIGIBILITY

- 44.07 An Eligible Property must undergo Development before the Owner of the property can participate in the Development Support Program.

PHASED IN ASSESSMENT AGREEMENT

- 44.08 The eligibility criteria for the Development Support Program and the limits on the program are as established in this By-Law. In the event of a conflict between a Phased In Assessment Agreement and this By-Law, the provisions of this By-Law shall prevail.

REBATE CALCULATION

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

<i>Year</i>	<i>Annual Rebate</i>
1	90% of Rebate Eligible Taxes
2	80% of Rebate Eligible Taxes
3	70% of Rebate Eligible Taxes
4	60% of Rebate Eligible Taxes
5	50% of Rebate Eligible Taxes
6	50% of Rebate Eligible Taxes
7	40% of Rebate Eligible Taxes
8	30% of Rebate Eligible Taxes
9	20% of Rebate Eligible Taxes
10	10% of Rebate Eligible Taxes

Where Rebate Eligible Taxes = Commercial tax rate for the Town of Windsor x the Rebate Eligible Assessment

REBATE LIMITS

- 44.10 The total of Annual Rebates provided to an Owner over the term of participation in the Development Support Program must not result in the calculation of the total increase in taxes payable during the phase-in period being less than fifty per cent of the total increase in taxes that would be payable during the same period in the absence of the application of the Development Support Program formula.

ADJUSTMENTS

- 44.11 In the event there are any subsequent changes in the total taxes payable in any year due to reductions resulting from assessment appeals, and where such tax changes occur after Annual Rebates have been paid, future year entitlements may be reduced accordingly. Any overpayment of amounts arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town of Windsor.

DURATION

- 44.12 Annual Rebates will only become payable to the Owner after the Eligible Property is first reassessed by the Property Valuation Services Corporation (PVSC) to fully reflect the Development for which the Owner is receiving the rebate.
- 44.13 All support under the Development Support Program will cease if, during the term of the Phased In Assessment Agreement, a building on the subject 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

- 44.14 In the case of a staged Development, where one portion of an Eligible Property is developed in advance of others, each portion of the Eligible Property will be treated as a separate Eligible Property. The first Annual Rebate payment of the component of the Development Support Program will be based on the Rebate Eligible Assessment arising from the increased assessment on the first portion of the Development. As other portions of the Eligible Property are developed, which result in further assessment increases, the Owner of the Eligible Property may apply to further participate in the Development Support Program based on the additional Rebate Eligible Assessment, 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 place at that time.

CONDOMINIUMS

- 44.15 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 other condominium units.

REPEAL

- 44.16 (1) If 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.
- (2) In the event of a repeal in (1), for the Owner of an Eligible Property in the CDD who has been accepted into the Development Support Program as of the date of the repeal, this By-law will continue to be considered to be in force and effect only for the limited purpose of providing for the continuation of the Development Support Program for that Owner until the ten-year maximum term is completed or the Owner's participation in the Development Support Program is discontinued.

OTHER CONDITIONS

- 44.17 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 and applicable zoning requirements and development approvals.
- 44.18 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.
- 44.19 The Owner of an Eligible Property in the CDD must not be in arrears of property taxes or other fees and charges on the date that the Phased In Assessment Agreement is signed.

PAYMENT

- 44.20 The Town of Windsor will pay Annual Rebates once annually, in the last quarter of the year, provided that:
- a) there are no outstanding taxes, water rates, or other sums owed to the Town of Windsor with respect to the subject property;
 - b) there are no outstanding work orders or orders or requests to comply from any municipal or provincial entity with respect to the subject property; and
 - c) all other eligibility criteria and conditions are met.
- 44.21 An Owner will not be entitled to an Annual Rebate if the property subject to a Phased In Assessment Agreement does not meet the conditions of section 20 at the time the Annual Rebate is due to be paid.
- 44.22 Annual Development Rebates will not be applied as tax credits against property tax accounts.
- 44.23 In case of an assessment appeal, the Town of Windsor reserves the right to withhold Annual Development Rebates pending final disposition of the appeal.

REQUIREMENT TO REVIEW BY-LAW

- 44.24 This By-law shall be reviewed by the Town of Windsor within four years of its coming into force and every four years thereafter in accordance with section 71(E) of the *Municipal Government Act*.

Clerk's Annotation (Office Use Only)

Date of First Reading: **September 25, 2018**

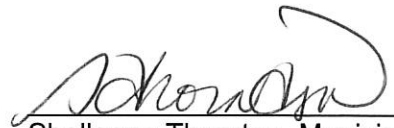
Dates of advertisement of Notice of Intent to Consider: **October 02, 2018 & October 05, 2018**

Date of Second Reading: **October 23, 2018**

*Date of advertisement of Passage of Bylaw: **October 30, 2018**

Date of mailing to the Minister a certified copy of Bylaw: **November 02, 2018**

I certify that this **Commercial Development District Improvement Plan Bylaw #44** was adopted by Council and published as indicated above.



Shelleena Thornton, Municipal Clerk
Town of Windsor

*Effective Date of the Bylaw unless otherwise specified in the text of the Bylaw

APPENDIX 'A'

Council Meetings and Proceedings Policy Editor's Annotations

ENABLING LEGISLATION

Municipal Government Act, R.S.N.S. 1998, c.18:

71C (1) In this Section,

- (a) "commercial development district" means a district, established by a by-law made pursuant to subsection (2), that comprises one or more eligible properties;
 - (b) "eligible commercial property" means a commercial property, except the forest property owned by a person who owns fifty thousand acres or more of forest property in the Province;
 - (c) "eligible contaminated property" means a property or part thereof that
 - (i) was an eligible commercial property,
 - (ii) is designated as a contaminated site pursuant to subsection 87(1) of the *Environment Act*, and
 - (iii) is the subject of an agreement entered into pursuant to clause 89(1)(b) of the *Environment Act*;
 - (d) "eligible property" means an eligible commercial property or eligible contaminated property.
- (2) Notwithstanding subsection 57(2) but subject to Section 71D, where a council considers it necessary or advisable, the council may, by by-law, provide for
- (a) the phasing-in of an increase in the taxable assessed value of an eligible property located in a commercial development district over a period not exceeding ten years; and
 - (b) the cancellation, reduction or refund of taxes paid as a result of the phasing-in of the increase.
- (3) Subject to subsection (4), a by-law made pursuant to subsection (2) must establish, in accordance with a municipal planning strategy, one or more commercial development districts.

- (4) A commercial development district may only be established in an area that is serviced by wastewater facilities and a water system.
- (5) Subject to subsection (6), a by-law made pursuant to subsection (2) may
 - (a) where the taxes paid in the current year in respect of an eligible property exceed the taxes payable in respect of the eligible property under the by-law, authorize the refund of the amount by which the taxes paid exceed the taxes payable under the by-law;
 - (b) prescribe a base year for the purpose of a formula authorized by clause (c); and
 - (c) prescribe a formula to be applied to any increase in the taxable assessed value in a year above the taxable assessed value in the base year for the purpose of calculating the taxes payable.
- (6) A formula prescribed by clause (5)(c) must not result in the calculation of the total increase in taxes payable during the phase-in period being less than fifty per cent of the total increase in taxes that would be payable during the same period in the absence of the application of the formula.
- (7) Notwithstanding subsection 57(2), where a by-law is made pursuant to subsection (2), the owner of an eligible property to which the by-law applies shall pay taxes with respect to the eligible property in accordance with the by-law instead of the taxes otherwise payable pursuant to this Act.
- (8) Taxes payable in respect of an eligible property under a bylaw made pursuant to subsection (2) are a first lien upon the eligible property.
- (9) Nothing in this Section authorizes the application of a commercial tax rate to an eligible property other than the commercial tax rate set by the council pursuant to subsection 73(1) for the area of the Town of Windsor determined to be an urban area receiving an urban level of services.

71D

- (1) Where a council makes a by-law pursuant to subsection 71C(2), the clerk shall submit a certified copy of the by-law to the Minister.
- (2) The Minister shall review the by-law and determine whether the by-law appears to affect a provincial interest or conflict with the law.
- (3) Where the Minister determines that the by-law appears to affect a provincial interest, the Minister shall
 - (a) approve the by-law;

- (b) approve the by-law with such amendments as the Minister considers necessary or advisable; or
 - (c) refuse to approve the by-law.
- (4) Where the Minister determines that the by-law appears to conflict with the law, the Minister shall
- (a) approve the by-law with such amendments as the Minister considers necessary or advisable to resolve the apparent conflict with the law; or
 - (b) refuse to approve the by-law.
- (5) The by-law is of no force and effect until the Minister
- (a) determines that the by-law does not appear to affect a provincial interest or conflict with the law; or
 - (b) approves the by-law, with or without amendments, and provides written notice to the clerk of the Minister's determination or approval.

71E A by-law made pursuant to subsection 71C(2) must be reviewed by the Town of Windsor within four years of its coming into force and every four years thereafter.

APPENDIX 'B'

MAP 3 – COMMERCIAL DEVELOPMENT DISTRICT

