



City of
Campbell
River

AIRPORT REVITALIZATION
TAX EXEMPTION

BYLAW 3865, 2022

BYLAWS



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Cover photo by Toni Falk



The “QR code” to the left provides quick access to the Campbell River website <http://www.campbellriver.ca> using a mobile QR code reader app.



Bylaw Name

Bylaw No. 3865, 2022

ADOPTED _____ 2022

PURPOSE

This bylaw sets out to establish a revitalization tax exemption program for airport lands to incentivize revitalization and development on airport lands.

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The Council of the City of Campbell River enacts as follows:

PART 1: Title

1.1 This bylaw may be cited for all purposes as Airport Lands Revitalization Tax Exemption Bylaw No. 3865, 2022.

PART 2: Definitions

2.1 In this bylaw unless the context otherwise requires:

Building	means a building used for commercial, industrial, or mixed commercial/industrial purposes as defined in the City’s <i>Zoning Bylaw</i> ;
Airport Tax Exemption Certificate	means the certificate issued by the City’s Financial Officer upon execution of a revitalization tax exemption agreement;
Airport revitalization tax exemption program	means the airport revitalization tax exemption program established under this Bylaw;
Eligible improvements	means physical alterations/additions to an existing building/structure constructed on eligible land that results in an increase in the assessed property value as determined by the British Columbia Assessment Authority (BCAA);
Eligible land	means a parcel of land located within the area outlined and shaded in Schedule A;
Municipal property taxes	means the property taxes imposed on new buildings or eligible improvements on eligible land, and as prescribed in the Community Charter, this does not include taxes levied by the City on behalf of Schools, Library, MFA, Regional Districts, Hospital or BC Assessment Authority;
Owner	means: <ul style="list-style-type: none"> a) the owner, as registered on the Certificate of Title for eligible land as of the tax exemption application date; or b) a lessee of eligible land owned by the City, and who is liable to taxation as an occupier of that land pursuant to section 229 of the Community Charter;
Tax exemption	means the amount of the airport revitalization tax exemption for eligible improvements as established in this Bylaw; and
Revitalization tax exemption agreement	means an agreement between the Owner and the City.

PART 3: Airport Revitalization Tax Exemption Program

- 3.1 The program is established under this Bylaw to promote the revitalization of the Campbell River Airport through the construction of, or substantial improvements to, buildings used for commercial, industrial, or mixed commercial/industrial purposes.
- 3.2 The program is intended to accomplish the objective referred to in section 3 by providing an economic incentive in the form of a tax exemption to undertake construction of a new building or eligible improvements to an existing building.

PART 4: Airport Revitalization Tax Exemption Application Process

- 4.1 Council may, by resolution, authorize a municipal property tax exemption, pursuant to this bylaw, in the manner prescribed herein:
 - a) An Owner shall submit a completed application in a form provided by the City as amended from time to time (with all supporting documentation and \$150 application fee) to the City concurrently with a building permit application.
 - b) Where a building permit application is not required, prior to undertaking construction of any eligible improvement, an Owner shall submit a completed application in a form provided by the City as amended from time to time (with all supporting documentation including a complete architectural drawing set and \$150 application fee) to the City.
 - c) Upon issuance of an authorizing resolution by Council, the Owner and the City shall enter into a **revitalization tax agreement** in a form provided by the City as amended from time to time.
 - d) Upon execution of a **revitalization tax agreement between the Owner and the City**, a **tax exemption certificate** shall be issued that shall be applied to the subject property.

PART 5: Airport Improvement Area (Schedule A)

- 5.1 The amount and term of the tax exemption on new buildings or eligible improvements to an existing building is five years:

Year(s)	Amount of Municipal Property Tax Exempted	
1-5	100%	of the portion of the municipal property tax imposed on the eligible improvement that increases as a result of the British Columbia Assessment Authority increasing the assessed value of the eligible improvements more than the average increase in assessment within the airport lands for the subject class of improvements

PART 6: Severability

6.1 If any section, subsection, paragraph, clause, phrase or word within this bylaw is for any reason held to be invalid by the decision of a court or competent jurisdiction, such decision does not affect the validity of the remaining portions of this bylaw.

READ THE FIRST TIME this ____ day of _____ 2022

READ THE SECOND TIME this ____ day of _____ 2022

Public notice was advertised in two issues of the Campbell River Mirror

this ____ day of _____ 2022

this ____ day of _____ 2022

READ THE THIRD TIME this ____ day of _____ 2021

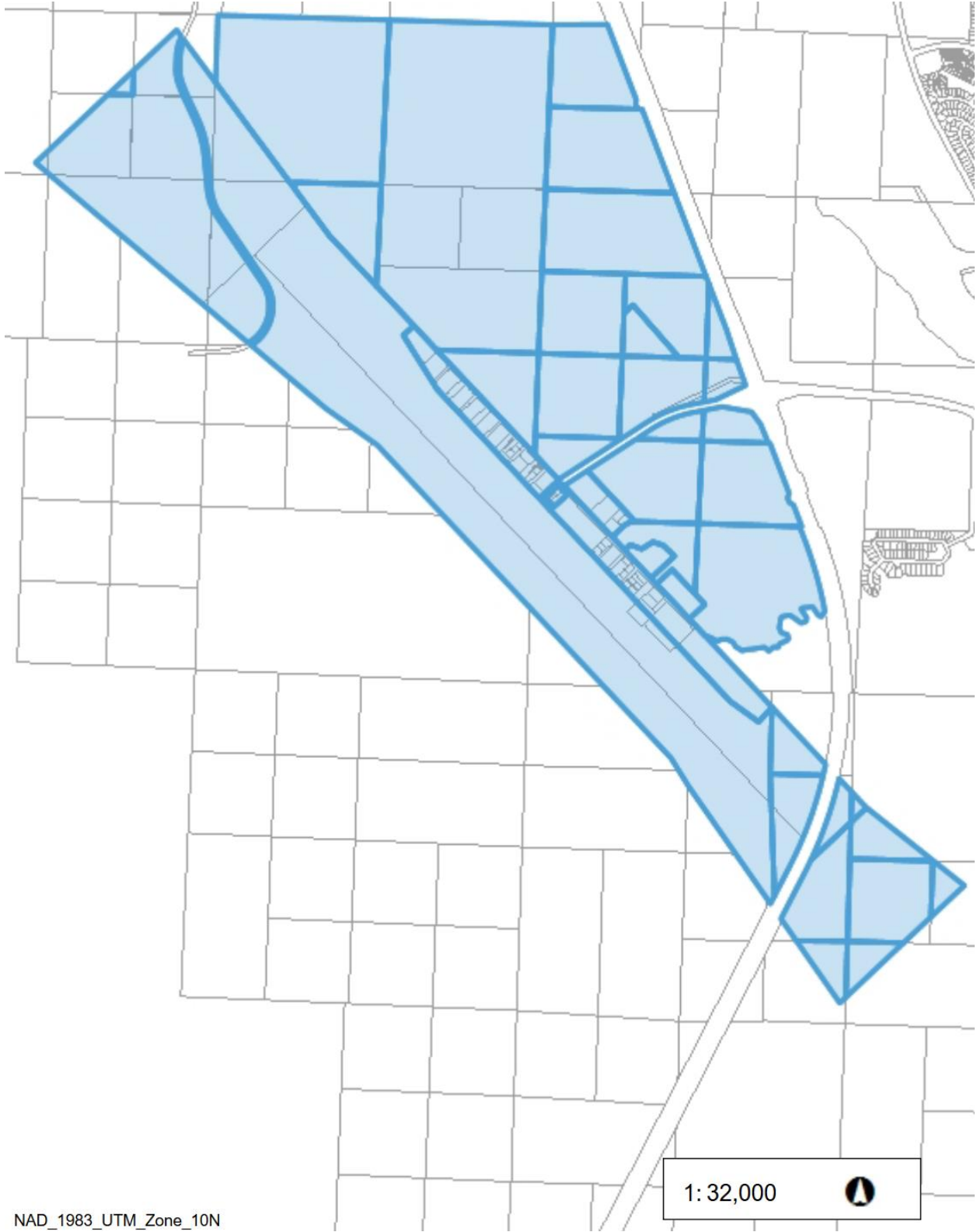
ADOPTED this ____ day of _____ 2021

Signed by the Mayor and Corporate Officer this ____ day of _____ 2021

Andy Adams, MAYOR

Elle Brovold, CORPORATE OFFICER

SCHEDULE "A"



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