



Policy Title Infill Lot Policy		Adopted By Council	Policy Number 4225	
Origin/Authority Administration Committee	Jurisdiction City of Humboldt		Effective Date January 1, 2009	Page 1(5)
Reviewed By Council				

Preamble:

This initiative of Council is to promote economic development and stimulate residential development in specific areas in the City of Humboldt.

The incentive being offered is a two-year abatement of taxation for new housing.

Definitions:

1. **Infill Lot:** is a single vacant lot located in a predominately built-up area that has been serviced with water and sewer and is bounded on two or more sides by existing development. In addition, any lot which contains an existing house which will be removed and replaced with a house shall also be considered an infill lot.
2. **New House Construction:** is any house construction, for which a building permit has been issued by the City of Humboldt after December 31, 2008.

Policy:

- Authority for this policy is under Sections 262 and 263 of *The Cities Act*.
- To be eligible for this exemption, the building permit must be issued by the City of Humboldt after December 31, 2008.
- The issuance of the building permit and if necessary a demolition permit must follow the criteria as set by the City of Humboldt and satisfy all requirements as they may be from time to time.
- The tax exemption will only be granted on new house construction, the land itself is still subject to taxation.
- To be eligible for this exemption, the applicant must own an infill lot south of 6th Avenue in a Residential zoned District.

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Exemption:

- 100% exemption for two years.

Procedure:

1. Applicants must complete a City of Humboldt ***“Application for Tax Exemption Incentive”*** in the prescribed form.
2. Upon receipt of application and approval by the City of Humboldt the applicant shall sign a ***“Tax Assessment Exemption Agreement”***.
3. The tax assessment exemption starts from the date the assessment change is applied to the property.
4. Full compliance with all City of Humboldt developmental, building and demolition permit policies shall be required. Failure to submit required documents by the property owner or his/her officer shall result in the forfeit of all rights to the tax exemptions provided in this policy.

Application for Tax Exemption Incentive

The infill Lot Policy is designed to encourage development on specific properties in the City by giving property tax assessment exemptions on the improvement portion of the applicable property assessment on new development.

Conditions of Eligibility for the Tax Assessment Exemption

1. Development whose building permit was issued after December 31, 2008 are eligible for the property tax assessment exemption.
2. Land assessment remains taxable.
3. A new owner of a property that has a tax assessment exemption agreement in place shall be eligible to continue the tax assessment exemption as long as the agreement is still current. (i.e. the tax assessment exemption is within the eligible time period.)
4. There are no outstanding taxes owing on the property or utility charges owing by the occupant.
5. The exemption applies to infill lots located south of 6th Avenue in a Residential zoned District.

Full Name of Applicant: _____

Civic Address: _____ Mailing Address: _____

Phone: (Res.) _____ (Bus.) _____

Legal Description of Property: Lot(s): _____ Block: _____ Plan: _____

Date of Issue of Building Permit: _____ Date of Occupancy: _____

Was a building demolished before the new development was constructed? Yes _____ No

Date of Demolition: _____

I / We, the undersigned, understand the conditions of eligibility outlined above and would like to apply for a conditional tax assessment exemption under the infill lot policy.

Applicant

Date

For Office Use Only:	
Approved: ()	Denied: ()
Date: _____	City Representative: _____

TAX ASSESSMENT EXEMPTION AGREEMENT
HUMBOLDT BUILDS PROGRAM

Between:

The CITY OF HUMBOLDT
Hereinafter called " the City "

and

Owners

Hereinafter called " the Owners "

WHEREAS the City has developed an Infill Lot Policy that provides for property tax assessment exemptions on certain properties in the City under certain conditions.

AND WHEREAS the Owners have met the requirements to obtain a property tax assessment exemption on all or a portion of the improvements on their property.

NOW THEREFORE the City and owner covenant and agree:

1.0 The property eligible for the property assessment tax exemption is

Lot:
Block:
Plan:

hereinafter called " the Lands "

2.0 Pursuant to the City's "Infill Lot Policy" and pursuant to Section 262 (4) 263 (5) of The Cities Act and subject to the terms of this agreement the City grants an exemption from assessment in the amount of _____, for a period of two (2) years commencing on _____ and concluding on _____.

3.0 The exemption from assessment granted pursuant to this agreement does not include land assessment, local improvement levies, utility charges, development fees or other such charges or fees properly imposed by the City or any other taxing authority.

4.0 The scope of the tax assessment exemption, including the calculation of any percentage or proportion and the determination of any cost, shall be conclusively determined by the City Assessor.

5.0 The Owner shall promptly provide the City with any information or documents requested by the City Assessor to complete and check the assessment of the lands and improvements thereon.

6.0 This agreement may be assigned to a new owner-occupant of the Lands who satisfies the criteria established for the tax assessment exemption, provided that the Owners provide written notice to the City within thirty (30) days of the transfer of the title of the lands.

7.0 The tax assessment exemption shall continue only so long as:

- a) The improvements on the Lands conform to all civic and provincial laws governing the construction and use of the improvements, including any zoning bylaws and The Uniform Building and Accessibility Standards Act.
- b) There are no tax arrears on the Lands.
- c) There are no outstanding utility charges owing on the property.

IN WITNESS whereof, the parties hereto have executed this agreement on the date first written above.

CITY OF HUMBOLDT

Mayor

City Clerk

Witness

Co-owner

Witness

Co-owner