



## CITY OF PORT ALBERNI UPTOWN REVITALIZATION TAX EXEMPTION PROGRAMS

The City of Port Alberni has adopted two revitalization programs to encourage building beautification and property upgrades to revitalize the Uptown. The Uptown is the commercial area south of Redford Street and west of Sixth Avenue. The specific areas subject to the two programs are outlined on the application forms attached. Also provided are answers to common questions and an explanation of the application process. A brief description of the two programs is as follows:

### **Comprehensive Uptown Revitalization**

- The program would apply to an increase in property value resulting from a renovation or new improvement on property. This “new” value would not be subject to municipal taxes for the period.
- The maximum period for the exemption would be 10 years, all exemptions would end in the year 2018, the property owner would have until the year 2012 to qualify, the longer they wait the shorter the term.
- Property owners undertake an improvement having a minimum value of \$50,000.

### **Save Our City Uptown Revitalization**

- This program was developed with the ADSS students - Save our City Committee. To qualify buildings are painted, awnings installed and a maintenance program followed.
- A design panel oversees paint colours and awning design.  
(colours are *Benjamin Moore* 2065-10 Admiral Blue, 2144-10 Guacamole and *CIL* 50YR 18/650 Chinatown Orange, 23YRr08/237 Burnt Umber, 25YY 57/441 Glorious or the equivalent colour of another manufacturer)
- This revitalization tax exemption is for a term of 3 years. Qualifying properties receive a \$15,000 exemption for municipal taxes on their property value, which is estimated to provide \$200 per year tax savings.

The programs are somewhat complex, following the legal requirements of the Community Charter, the provincial legislation which the City must follow. The Charter does not enable the City to adjust tax rates directly so the programs rely on changes to assessed values. A tax exemption enables the City to exempt a portion of the assessed value of specific property which in turn will lower the taxes paid.

Assessment values usually change as a result of real estate market forces. If a property is upgraded, the value will likely increase. The increase in assessed value due to an improvement will not necessarily be the same as the cost of the improvement. To have an effect the improvement must change the market value of the property. The Comprehensive Revitalization program protects the property owner from these increases in property value and the resulting municipal tax increase.

Improving your property is only one way that may effect your property assessment, demand for property may result in values increasing and this increase in value is not exempt from taxation by the City's program.



**CITY OF PORT ALBERNI  
UPTOWN REVITALIZATION  
TAX EXEMPTION PROGRAMS**

**QUESTIONS AND ANSWERS**

**I plan to upgrade all the furnishings in my building will this expense qualify?**

The upgrades must be to the improvements of the property, not objects that can be removed like, desks, tables and chairs.

**If I spend \$100,000 on upgrades will I receive a \$100,000 exemption?**

Not necessarily, the exemption you receive will be equal to the increase in the market value of the property as determined by BC Assessment Authority.

**I started improving my building already, do these expenses qualify?**

In order to qualify you must propose a minimum of \$50,000 in improvements at the time of application. Improvements commenced previous to your application but after the determination of your 2008 property value will not be included in the \$50,000 calculation but will be part of the exempt value if you are able to qualify.

**Why doesn't the city just reduce my taxes rather than this convoluted process?**

The City must follow the provincial legislation that governs it – the Community Charter. The City must apply the same tax rate to all commercial properties and does not have the discretion to provide a reduction directly to a property owners taxes.

**Can I receive the benefit of both exemption programs?**

Yes, it is possible for a property to qualify for both programs.

**Am I required to paint my building with the colours selected by the Design Panel?**

Only if you want to qualify for the Save Our City revitalization program must property owners use the selected colours (they are *Benjamin Moore* 2065-10 Admiral Blue, 2144-10 Guacamole and *CIL* 50YR 18/650 Chinatown Orange, 23YRr08/237 Burnt Umber, 25YY 57/441 Glorious or the equivalent colour of another manufacturer)

**Will this be an incentive to tear down an old building and start again?**

Yes, but the property owner will want to plan the timing just right. Once a building is torn down the property will have no building value, with a successful application for exemption the new building will be exempt for the remainder of the period.

**What if I sell my property does the new owner qualify for the exemption?**

Yes, but the current owner must apply to the City for the exemption to be assigned to the new owner.

**Do you have questions to be answered?  
Please call the City Clerk (Russell Dyson 250 720-2810)**



**CITY OF PORT ALBERNI  
UPTOWN REVITALIZATION  
TAX EXEMPTION PROGRAMS**

**Comprehensive Uptown Revitalization**

**STEPS**

1. Prepare plans for your improvements; base these decisions on what is best for your business in the interest of your investment in property. Seek professional advice from a contractor or engineer as appropriate and budget accordingly. Develop a detailed list of the improvements you propose and have your professional provide accurate cost estimates.
2. Consult with the City's building inspector regarding building permit requirements and make application where required.
3. Consult with the City's Director of Finance to clarify your plans will qualify for the revitalization program and clarify the qualifications, procedures and deadlines for application.
4. Submit your application for revitalization tax exemption with the appropriate form and provide complete information as requested. Please note much of the information will be a duplicate of your building permit application if one is required.
5. The Director of Finance will review your application with the Building Inspector and notify you of any deficiencies. Qualified applicants will be provided a Revitalization Tax Exemption Agreement for signature. Review the terms and conditions thoroughly before signing.
6. Complete the improvements and notify the City, the deadline for completion of the work is September 30 in the year previous to the application of the exemption.
7. Once the completed work is confirmed by the City a Revitalization Tax exemption Certificate will be issued and submitted to the BC Assessment Authority to be reflected in the next year's tax assessment.
8. Ensure that you follow the terms and conditions of the contract throughout the term of the revitalization exemption, failure to follow the terms and conditions could result in the exemption being terminated.



City of Port Alberni

**Comprehensive Uptown Revitalization  
Tax Exemption Bylaw 2008, Bylaw No. 4691  
APPLICATION FOR EXEMPTION**

**Property Location:** *(Civic Address)* \_\_\_\_\_

*(Legal Address)* \_\_\_\_\_

**Owner's Name and Address:** \_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ Email: \_\_\_\_\_

Description of Improvements to be made to Property *(attach separate pages if needed)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Approximate Cost of Construction: \_\_\_\_\_

*(Attach a certificate from your design professional certifying construction value)*

Estimated Date of Completion: \_\_\_\_\_

Drawings and/or Photos are attached showing Nature and Scope of Project: Yes \_\_\_\_\_  
No \_\_\_\_\_

A Tax Certificate is attached showing there are no Taxes, Charges or Fees

Outstanding on the Parcel: Yes \_\_\_\_\_ No \_\_\_\_\_

Description of Use of Property: *(both existing and proposed)*

\_\_\_\_\_  
\_\_\_\_\_

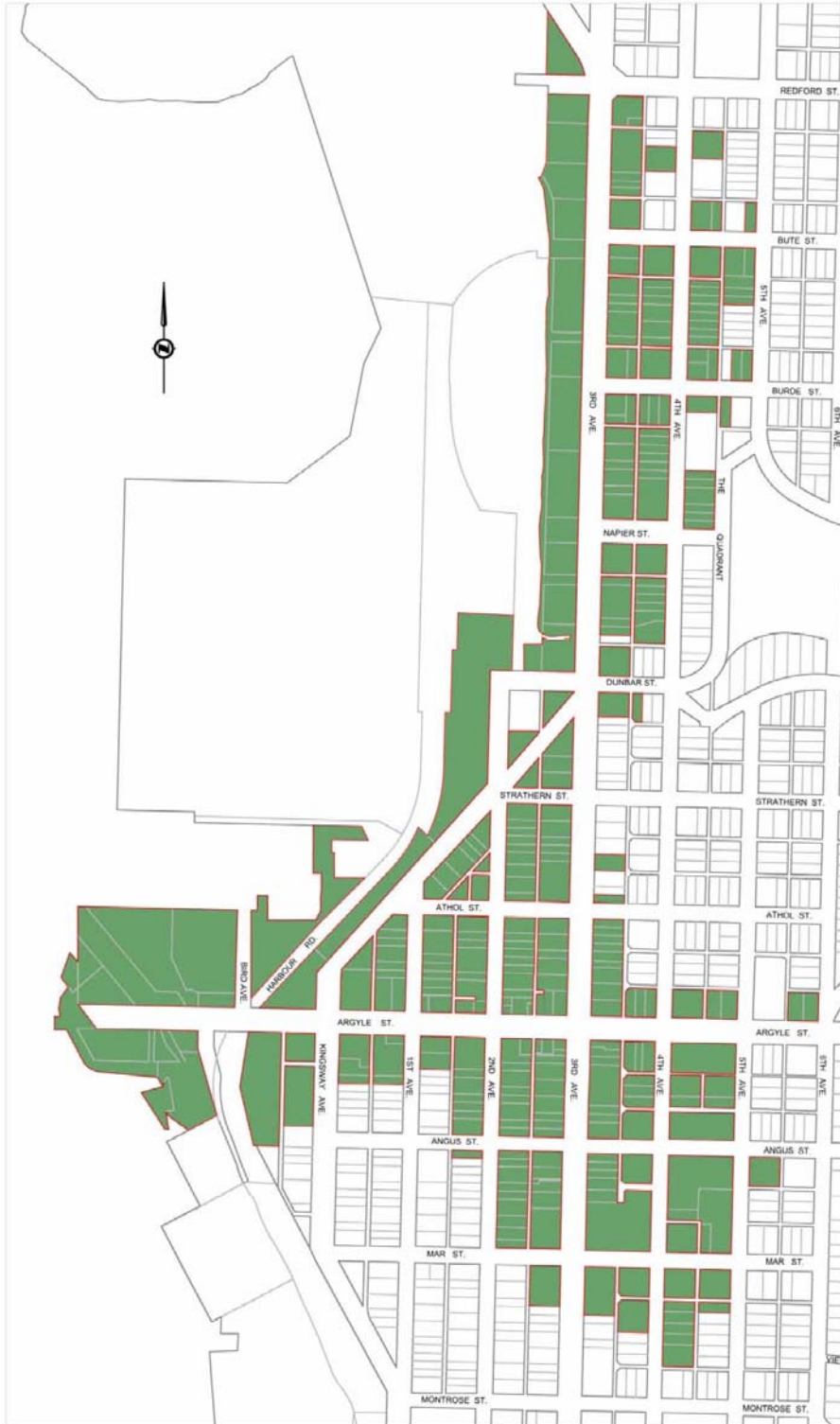
Owner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*(Once completed, submit this form and all attachments to the Director of Finance's Office at  
4850 Argyle St. Port Alberni B.C., V9Y 1V8 Telephone (250) 720-2821 Fax (250) 723-1003)*

*Information collected on this form is routinely available to the public pursuant to Section 33 of the  
Freedom of Information and Protection of Privacy Act.*

# SUBJECT PROPERTIES

The Comprehensive Uptown Revitalization Exemption is available to the properties highlighted on the following map





**CITY OF PORT ALBERNI  
UPTOWN REVITALIZATION  
TAX EXEMPTION PROGRAMS**

**Save Our City Uptown Revitalization**

**STEPS**

1. Consult with the Uptown Merchants Association (Gary Robertson 724-2116) regarding choice of colours and awning design. Confirm with the City's Director of Finance (Ann Hopkins 720-2821) that your plans will qualify for the revitalization program and clarify the qualifications, procedures and deadlines for application.
2. Complete your application and submit to the Director of Finance.
3. Your application is reviewed by the design panel to confirm adherence to the theme. Qualified applicants will be provided a Revitalization Tax Exemption Agreement for signature. Review the terms and conditions thoroughly before signing.
4. Complete the improvements and notify the City, the deadline for completion of the work is September 30 in the year previous to the application of the exemption.
5. Once the completed work is confirmed by the City a Revitalization Tax exemption Certificate will be issued and submitted to the BC Assessment Authority to be reflected in the next year's tax assessment.
6. Ensure that you follow the terms and conditions of the contract throughout the term of the revitalization exemption, failure to follow the terms and conditions could result in the exemption being terminated.



City of Port Alberni

**Save Our City Uptown Revitalization  
Tax Exemption Bylaw 2008, Bylaw No. 4698  
APPLICATION FOR EXEMPTION**

**Property Location:** *(Civic Address)* \_\_\_\_\_

*(Legal Address)* \_\_\_\_\_

**Owner's Name and Address:** \_\_\_\_\_

\_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ Email: \_\_\_\_\_

Description of Improvements to be made to Property, including details of paint colours and awning construction *(attach separate pages if needed)*

\_\_\_\_\_

\_\_\_\_\_

Estimated Date of Completion: \_\_\_\_\_

Drawings and/or Photos are attached showing Nature and Scope of Project: Yes \_\_\_\_\_  
No \_\_\_\_\_

A Tax Certificate is attached showing there are no Taxes, Charges or Fees  
Outstanding on the Parcel: Yes \_\_\_\_\_ No \_\_\_\_\_

Description of Use of Property: *(both existing and proposed)*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Owner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*(Once completed, submit this form and all attachments to the Director of Finance's Office at  
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