

BROWNFIELD COMMUNITY IMPROVEMENT PLAN

TAX ASSISTANCE AND REHABILITATION GRANT PROGRAM



PLANNING & DEVELOPMENT

BUSINESS DEVELOPMENT

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APPLICATION GUIDE





BROWNFIELD COMMUNITY IMPROVEMENT PLAN APPLICATION PACKAGE

TAX ASSISTANCE AND REHABILITATION GRANT

- ❖ General Program Guide
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April 2017

This incentive program document is also on the City's Website at www.niagarafalls.ca under Community Improvement Plans.

General Program Guide

1 Program Description

The intent of the Brownfields *Tax Assistance Program* is to provide a financial incentive in the form of a freeze of municipal (City and Region) property taxes for up to 5 years during and after the remediation and redevelopment of a brownfield property to help offset the costs of environmental remediation.

The intent of the Brownfields *Rehabilitation Grant Program* is to provide a financial incentive in the form of an annual grant for up to 10 years after the Tax Assistance Program ends to help offset the costs of environmental remediation, rehabilitation, adaptive re-use and redevelopment of a brownfield property.

2 What types of properties are eligible for the Tax Assistance Program and the Rehabilitation Grant Program?

The purpose of both programs is to encourage the environmental remediation, rehabilitation, adaptive re-use and redevelopment of brownfield properties. Therefore, only projects on brownfield properties that result in an increase in property assessment and property taxes will be eligible for funding under either of the programs.

3 Who can apply?

Only owners of properties within the area designated as Urban Area in the City of Niagara Falls Official Plan may apply. The attached application form can be used to apply for both the Tax Assistance Program and the Rehabilitation Grant Program.

4 What costs are eligible for tax assistance under the Tax Assistance Program?

"Eligible costs" for the Tax Assistance Program are the costs of any action taken to reduce the concentration of contaminants on, in, or under the property to permit a record of site condition (RSC) to be filed in the Environmental Site Registry under Section 168.4 of the Environmental Protection Act. This includes the costs of:

- a) Phase II ESAs, Remedial Work Plans, and Risk Assessment/Risk Management Plans not covered by the Environmental Study Grant Program;
- b) environmental remediation, including the costs of preparing a record of site condition (RSC);
- c) placing clean fill and grading;
- d) installing environmental and/or engineering controls/works as specified in the Remedial Work Plan and/or Risk Assessment/Risk Management Plan;
- e) monitoring, maintaining and operating environmental and engineering controls/works, as specified in the Remedial Work Plan and/or Risk Assessment/Risk Management Plan; and,
- f) environmental insurance premiums.

5 How does the Tax Assistance Program work?

Under the Tax Assistance Program, municipal (City and Region) property taxes will be frozen for up to five (5) years after the start of environmental remediation/risk management works on an eligible property, or up to the time when the total amount of municipal property tax assistance provided equals the total eligible program costs as noted in **4** above, whichever comes first. The total amount of tax assistance provided equals the difference between property taxes at their frozen level and property taxes that would have been collected had the taxes on the property not been frozen. In no case will the total amount of tax assistance provided for an eligible property exceed the total eligible program costs as noted in **4** above.

6 What costs are eligible for a grant under the Rehabilitation Grant Program?

If the property requires environmental remediation, "eligible costs" for the Rehabilitation Grant Program include the costs of:

- a) Phase II ESAs, Remedial Work Plans, and Risk Assessment/Risk Management Plans not covered by the Environmental Study Grant Program or the Tax Assistance Program;
- b) environmental remediation, including the costs of preparing a RSC, not covered by the Tax Assistance Program;
- c) placing clean fill and grading not covered by the Tax Assistance Program;
- d) installing environmental and/or engineering controls/works, as specified in the Remedial Work Plan and/or Risk Assessment/Risk Management Plan, not covered by the Tax Assistance Program;
- e) monitoring, maintaining and operating environmental and engineering controls/works, as specified in the Remedial Work Plan and/or Risk Assessment/Risk Management Plan, not covered by the Tax Assistance Program;
- f) environmental insurance premiums not covered by the Tax Assistance Program;
- g) demolishing buildings;
- h) building rehabilitation and retrofitting works;
- i) upgrading on-site infrastructure, including on-site water services, sanitary sewers and stormwater management facilities;
- j) constructing/upgrading off-site infrastructure, including roads, water services, sanitary sewers, stormwater management facilities, electrical and gas utilities, where this is required to permit remediation, rehabilitation and/or adaptive reuse of the property that is subject of the application.

If the property does not require environmental remediation, "eligible costs" for the Rehabilitation Grant Program include items 6g) - 6j) above.

7 How does the Rehabilitation Grant Program work?

Once the Tax Assistance Program ends, the City of Niagara Falls will begin collecting the increased municipal and education property taxes that result from the rehabilitation/redevelopment project. The City will then reimburse the property owner in the form of an annual grant equivalent to 80% of the increase in municipal property taxes for up to 10 years as shown in the table below, or up to the time when total grant payments equal the total eligible program costs as noted in **6**) above, whichever comes first. In no case will the total

Tax Assistance and Rehabilitation Grant General Program Guide

amount of grants provided for an eligible property exceed the total eligible program costs as noted in 6) above.

LOCATION	PROPERTY REQUIRES ENVIRONMENTAL REMEDIATION	PROPERTY DOES NOT REQUIRE ENVIRONMENTAL REMEDIATION
Area 1 - Pilot Project Area	Duration = up to 10 years Eligible costs = items 6 a) - 6 j) above	Duration = up to 5 years Eligible costs = items 6 g) - 6 j) above
Area 2 - General Areas for Community Improvement	Duration = up to 7 years Eligible costs = items 6 a) - 6 j) above	Duration = up to 5 years Eligible costs = items 6 g) - 6 j) above
Area 3 - Rest of Urban Area	Duration = up to 7 years	Eligible costs = items 6 a) - 6 j) above No grant available

In no case will the total amount of the tax assistance provided under the Tax Assistance Program, the total amount of grants provided under the Rehabilitation Grant Program, and the total amount of other grants provided by the City under other programs exceed the total cost of rehabilitating the land and buildings.

8 What conditions must be met to be eligible for the Tax Assistance Program and the Rehabilitation Grant Program?

- Applications must be made in writing prior to commencement of any environmental remediation, risk management or site rehabilitation works (see attached for Application Form);
- Applications must be accompanied by:
 - a) all available environmental studies conducted on the property;
 - b) a detailed work plan and cost estimate prepared by a qualified person (as defined by the Environmental Protection Act and Ontario Regulation 153/04) for all eligible environmental works to be conducted on the property (if not included in the environmental studies);
 - c) a detailed cost estimate prepared by a bona fide contractor for all eligible rehabilitation/redevelopment works to be conducted on the property;
 - d) a set of detailed architectural/design and/or construction drawings.
- The City may require submission of a business plan, with said business plan to the City's satisfaction;
- The property shall be rehabilitated such that the amount of work undertaken is sufficient to at a minimum result in an increase in the assessed value of the property by the Municipal Property Assessment Corporation (MPAC) and an increase in property taxes;
- All property owners participating in this program will be required to enter into a Tax Assistance/Rehabilitation Grant Program Agreement with the City which will specify the terms and conditions of the tax assistance and/or the grant. Actual costs for any or all items eligible for funding may be subject to audit by the City, at the expense of the property owner;

- All Tax Assistance/Rehabilitation Grant Agreements must be approved by City Council;
- If any of the eligible works under either the Tax Assistance or Rehabilitation Grant Programs are not completed or not completed as approved, if a building(s) erected on a property participating in either the Tax Assistance or the Rehabilitation Grant Program is demolished before the Tax Assistance or the Rehabilitation Grant period expires, or if the property owner fails to meet any of the program requirements and/or terms and conditions of the Tax Assistance/Rehabilitation Grant Agreement, the tax assistance and/or grant may be delayed, reduced, cancelled or repayment of the tax assistance and/or grant may be required by the City;
- The property owner must file a record of site condition (RSC) in the Environmental Site Registry under Section 168.4 of the Environmental Protection Act and provide the City with a copy of this RSC, a Declaration signed by the qualified person, and proof that the RSC has been acknowledged by the Ministry of Environment (MOE);
- Property taxes must be in good standing at the time of application and throughout the entire length of the tax assistance and grant period.
- The improvements made to buildings and/or land shall be made pursuant to a building permit, and constructed in accordance with the Ontario Building Code and all applicable zoning requirements and approvals; and,
- Where other sources of government and/or non-profit organization funding (Federal, Provincial, Municipal, Federation of Canadian Municipalities, etc...) are anticipated or have been secured, these must be declared as part of the attached application. Accordingly, the tax assistance and/or the grant amount may be reduced on a pro-rated basis.

9 Can the tax assistance and the grant be retained by the property owner if the property is sold after the property is remediated and rehabilitated?

The tax assistance cannot be assigned by the property owner and it terminates at the point of sale of the property. The grant can be assigned by the property owner to the new property owner at the time of the sale or the grant can be retained by the property owner, subject to approval of the City.

10 Is there a fee to apply?

No.

11 How do I apply?

- a) Arrange a pre-application meeting with staff in order to determine program eligibility, proposed scope of work, project timing, etc...
- b) Complete and submit an application form. Ensure that all required signatures have been provided and that the application is accompanied by all required documentation as shown in the required documents list.

12 What happens next?

- Applications and supporting documentation are reviewed by staff to determine eligibility and costs eligible for tax assistance and/or the rehabilitation grant.
- Staff may request clarification or additional supporting documentation.
- Staff will perform an initial site visit(s) and inspection(s) of the property (if necessary).
- An estimate of the post-project assessed value is calculated based on information provided by the applicant.
- The estimated post-project assessed value is used to calculate the estimated:
 - a) post-project municipal (City and Region) property taxes;
 - b) duration of the tax assistance period for municipal property taxes;
 - c) total amount of municipal property tax assistance to be provided;
 - d) annual grant;
 - e) duration of the grant period; and,
 - f) total amount of grant payments.
- Where City staff will be recommending approval of an application to Council, the following documents will be prepared by Municipal staff:
 - a) a Recommendation Report;
 - b) a Tax Assistance/Rehabilitation Grant Agreement;
 - c) a Draft By-law authorizing municipal property tax assistance under Section 365.1 of the Municipal Act; and,
- Documents a) - c) are subject to the Freedom of Information and Protection of Privacy Act.
- Documents a) - c) are forwarded to Regional Council with a request for matching Regional tax assistance;
- The Tax Assistance/Rehabilitation Grant Agreement will be forwarded to you for your signature;
- The Recommendation Report, Tax Assistance/Rehabilitation Grant Agreement, and the By-law are then forwarded to City Council for approval. You will be notified of Council's decision in writing;

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- If Council approves the application, the Agreement will be signed by City officials and a copy will be provided to you;
- Environmental remediation/risk management and property rehabilitation works may now commence;
- Municipal (City and Region) property taxes will be frozen for a period of time as specified in the By-law;
- You must file a record of site condition (RSC) in the Environmental Site Registry under Section 168.4 of the Environmental Protection Act and provide the City with a copy of this RSC and a Declaration signed by the qualified person. You must also provide proof to the Municipality that the RSC has been acknowledged by the Ministry of Environment;
- When the tax assistance period ends, the Rehabilitation Grant period will begin. At this time, the City will begin collecting the increased municipal and education property taxes that result from the rehabilitation/redevelopment project. Each year, once the property owner has paid property taxes in full for that year, the City will issue a grant payment to you or your assignee in the form of a cheque equivalent to 80% of the increase in municipal property taxes. These grant payments will be issued to you or your assignee for up to 10 years depending on location of the property, or up to the time when total grant payments equal total eligible program costs, whichever comes first.

For further information on this program, please contact the Planning, Building and Development Services Department at 905-356-7521 ext. 4238.

Required Documents

REQUIRED DOCUMENT	ENVIRONMENTAL STUDY GRANT	TAX ASSISTANCE PROGRAM	REHABILITATION GRANT PROGRAM
Application applied for	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate - Incorporation documents		<input type="checkbox"/>	<input type="checkbox"/>
Financial - Details of primary construction lending		<input type="checkbox"/>	<input type="checkbox"/>
Details of any secondary financing		<input type="checkbox"/>	<input type="checkbox"/>
Estimated Assessed Value upon completion		<input type="checkbox"/>	<input type="checkbox"/>
Construction cost per ft ² and total project construction cost		<input type="checkbox"/>	<input type="checkbox"/>
Project rental rates and/or sale prices per unit and per ft ²		<input type="checkbox"/>	<input type="checkbox"/>
Environmental - All available environment studies		<input type="checkbox"/>	<input type="checkbox"/>
Phase I ESA	<input type="checkbox"/>		<input type="checkbox"/>
Phase II ESA		<input type="checkbox"/>	<input type="checkbox"/>
Remedial Work Plan		<input type="checkbox"/>	<input type="checkbox"/>
Risk Assessment/Risk Management Plan		<input type="checkbox"/>	<input type="checkbox"/>
Work Plan(s) for environmental study/studies		<input type="checkbox"/>	<input type="checkbox"/>
Phase II ESA	<input type="checkbox"/>		<input type="checkbox"/>
Remedial Work Plan		<input type="checkbox"/>	<input type="checkbox"/>
Risk Assessment/Risk Management Plan		<input type="checkbox"/>	<input type="checkbox"/>
Detailed Work Plan and cost estimate for all eligible environmental works (if not included in the environmental studies)		<input type="checkbox"/>	<input type="checkbox"/>
Property/Personal - Proof of ownership		<input type="checkbox"/>	<input type="checkbox"/>
Site plan or survey		<input type="checkbox"/>	<input type="checkbox"/>
Detailed cost estimate for all eligible property / building development /redevelopment / rehabilitation works		<input type="checkbox"/>	<input type="checkbox"/>
A set of detailed architectural/design drawings and/or construction drawings		<input type="checkbox"/>	<input type="checkbox"/>

Application No. _____
(Office Use Only)

Application Form

1 General Information and Instructions

1. An application for this program must be submitted to the City prior to the start of any environmental study to which the grant will apply.
2. Before filling out this application form, please read the attached Program Guide and arrange for a pre-application meeting with staff. The Program Guide describes the purpose, basic terms and conditions of the Tax Assistance Program and the Rehabilitation Grant Program.
3. If an agent is acting for the property owner, please ensure that the required authorization is completed and signed by the owner as provided in Section C below.
4. If you find insufficient space on this form to respond to questions, please provide additional information on a separate page and attach to your completed application form.
5. Please attach to the application:
 - a. all environmental studies including the costs for each environmental study;
 - b. detailed work plan and cost estimate prepared by a qualified person (as defined by the Environmental Protection Act and Ontario Regulation 153/04) for all eligible environmental remediation and risk assessment/risk management works (if not included in the environmental studies);
 - c. a cost estimate prepared by a bona fide contractor for eligible rehabilitation/redevelopment costs; and,
 - d. a set of detailed architectural/design and/or construction drawings.
6. Please ensure that the application form is complete and that all required signatures have been supplied.
7. Please print (black or blue ink) or type the information requested on the application form.
8. You may deliver your application in person or send it by mail to:

City of Niagara Falls
Planning and Development Division
City of Niagara Falls
4310 Queen Street
P.O. Box 1023
Niagara Falls, ON L2E 6X5

If you have any questions about this program, please contact the Planning, Building and Development Department at 905-356-7521, ext. 4238.

Tax Assistance and Rehabilitation Grant Application Form

Application No. _____
(Office Use Only)

(Please Print)

2 Owner Information

Name of Registered Property Owner _____
Mailing Address of Property Owner _____

Telephone Number _____
Fax Number _____
E-mail _____

Solicitor's Information

Name of Solicitor _____
Mailing Address of Solicitor _____

Telephone Number _____
Fax Number _____
E-mail _____

Agent Information (if any)

Name of Agent _____
Mailing Address of Agent _____

Telephone Number _____
Fax Number _____
E-mail _____

Agent Authorization

If the property owner or applicant is authorizing an agent to act on his/her behalf in making this application, please complete and sign this section. If an agent is authorized, all correspondence will be sent to the authorized agent. If no agent is authorized, all correspondence will be sent to the owner/applicant.

I, _____

am the owner of/applicant for the land that is subject of this application, and I hereby authorize my agent

to make this application and to act on my behalf in regard to this application.

Dated at the *(City/Town of...)* _____

this _____ *(day)* of _____ *(month)*, _____ *(year)*.

Name of Owner

Signature of Owner

3 Property Information

Municipal Address of Property or Properties for Which This Application is Being Submitted

Assessment Roll Number(s) _____

Legal Description of Property (Lot and Plan Numbers)

Existing Property Use

Total Size of Property (*ha/acres*) _____

Existing Buildings on Property? Yes (*if yes, specify building size below*) No

Building 1 (*m²/ft²*) _____

Building 2 (*m²/ft²*) _____

Building 3 (*m²/ft²*) _____

(Please list all additional buildings on a separate sheet)

Is this property in tax arrears? Yes No

If property in tax arrears, specify value of tax arrears \$ _____

Have tax arrears been cancelled (in whole or in part) on this property under any other Municipal program?
Yes No

Is property designated under the Ontario Heritage Act? Yes No

Has this property received grants/loans or other financial assistance from the City under any other municipal program? Yes No

If yes, please describe the type of financial assistance and total amount of financial assistance:

4 Environmental Information

This section is to be completed by a Qualified Person as defined by the Environmental Protection Act and Ontario Regulation 153/04)

Name of Qualified Person _____

Company _____

Mailing Address _____

Telephone Number _____

Fax Number _____

E-mail _____

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Please check and attach all available environmental studies conducted on the property:

Type of Study	A Date Study Completed	B Study Cost (excluding GST)	C Total Study Grants received from all sources (excluding GST)	D Net Study Cost (excluding GST)
<input type="checkbox"/> Phase I ESA				
<input type="checkbox"/> Phase II ESA				
<input type="checkbox"/> Remedial Work Plan				
<input type="checkbox"/> Risk Assessment / Risk Management Plan				
<input type="checkbox"/> Other (List)				
Total Costs				

Describe any known or suspected environmental contamination issues (soil, groundwater) affecting the site, including:

- a) type of contaminants;
- b) extent of contamination;
- c) causes of contamination (include brief site use history);
- d) underground storage tanks and current/previous contents;
- e) above-ground storage tanks, and current/previous contents; and,
- f) other details.

Describe the proposed remediation/risk management works to take place on the property described in Section D, including:

- a) approach (background, generic/generic stratified, risk assessment);
- b) remediation technologies to be employed;
- c) amount of hazardous and non-hazardous soils/waste (tonnes) to be removed from the site and disposed of at a licensed facility;
- d) risk management measures to be employed;
- e) estimated duration in months of the remediation; and/or,
- f) estimated duration of site monitoring.

Tax Assistance and Rehabilitation Grant Application Form

Provide an estimate of eligible environmental costs as shown below. (If these cost estimates are not included in the attached environmental studies, please attach a detailed work plan containing estimates for each of these costs as applicable).

Eligible Expense	Actual/Estimated Cost
1. Phase II ESA, Remedial Work Plan and Risk Assessment/Risk Management Plan(s) not covered by city or other grants. <div style="text-align: right;"><i>Total of Column D</i></div>	
2. Environmental remediation	
3. Placing clean fill and grading	
4. Preparing and filing an RSC	
5. Installing environmental and/or engineering controls/works as specified in the Remedial Work Plan and/or Risk Assessment/Risk Management Plan.	
6. Monitoring, maintaining and operating environmental and/or engineering controls/works as specified in the Remedial Work Plan and/or Risk Assessment/Risk Management Plan	
7. Environmental Insurance Premiums	
8. Total Eligible Environmental Costs <div style="text-align: right;"><i>(sum costs items 1-7 above)</i></div>	

Declaration of Qualified Person

A Phase II Environmental Site Assessment (ESA) has been conducted on the property described in Section D of this application, and as of the date the Phase II ESA was completed, this property did not meet the standards that must be met under subparagraph 4i of Subsection 168.4 (1) of the Environmental Protection Act to permit a record of site condition to be filed under that subsection in the Environmental Site Registry.

Name of Qualified Person

Title

Signature of Qualified Person

Company Name

Provide a cost estimate prepared by a bona fide contractor for eligible rehabilitation costs as shown below.

- 1. Building Demolition _____
- 2. Building rehabilitation and retrofitting works _____
- 3. On-site infrastructure upgrading _____
(e.g., on-site water services, sanitary sewers and stormwater management facilities)
- 4. Off-site infrastructure upgrading _____
(e.g., off-site roads, water services, sanitary sewers, stormwater management facilities, electrical and gas utilities)
- 5. Total Eligible Rehabilitation Costs _____
(sum cost items 1-4 above)
- 6. Total Project Construction Costs _____

Construction Schedule

- Approximate Start Date of Demolition of Existing Buildings *(Month/Year)* _____
- Approximate End Date of Demolition of Existing Buildings *(Month/Year)* _____
- Approximate Start Date of Rehabilitation/Construction Works *(Month/Year)* _____
- Approximate End Date of Rehabilitation/Construction Works *(Month/Year)* _____

Other Sources of Funds

Have you applied for or will you be obtaining any other sources of government funding for the remediation and/or rehabilitation works listed above? (includes Federal, Provincial, Municipal, Federation of Canadian Municipalities, CMHC, etc...)

Yes No

If yes, please list other sources and amounts of government funding:

Program _____
\$ _____

Program _____
\$ _____

6 Sworn Declaration

I/WE HEREBY APPLY for tax assistance/a grant under this program.

I/WE HEREBY AGREE to abide by the terms and conditions of the tax assistance/grant program.

I/WE HEREBY CERTIFY that the information contained in this application is true, correct and complete in every respect and may be verified by the Municipality by such inquiry as it deems appropriate, including inspection of the property for which this application is being made.

I/WE HEREBY AGREE that if any statements or information in this application or submitted in support of this application are untrue, misleading or there is a material omission, the application may be rejected or not approved, or the tax assistance/grant may be delayed, reduced, cancelled or repayment of the tax assistance/grant may be required.

I/WE HEREBY AGREE to enter into and abide by an agreement with the City that specifies the terms and conditions of the tax assistance/grant.

I/WE HEREBY GRANT permission to the City or its agents to inspect the property to which this application applies.

I/WE HEREBY AGREE that the tax assistance/grant may be delayed, reduced, cancelled or repayment of the tax assistance/grant may be required if the eligible works are not completed or not completed as approved.

I/WE HEREBY AGREE that any eligible works carried out prior to written receipt from the City of tax assistance/grant approval are not eligible for the grant.

I/WE HEREBY AGREE that the program for which application has been made herein is subject to cancellation and/or change at any time by the City in its sole discretion, subject to the terms and conditions specified in the program.

I/WE HEREBY AGREE that all tax assistance/grants will be calculated and awarded in the sole discretion of the City. Notwithstanding any representation by or on behalf of the City, or any statement contained in the program, no right to any tax assistance/grant arises until it has been duly authorized, subject to the applicant meeting the terms and conditions of the program and the tax assistance/grant agreement. The City is not responsible for any costs incurred by the Owner/Applicant in any way relating to the program, including, without limitation, costs incurred in anticipation of tax assistance/grant.

Name of Owner or Applicant <i>(please print)</i>	Title
Signature of Owner or Applicant <i>(please print)</i>	Date
Name of Qualified Person <i>(please print)</i>	Title