

TOWN OF DELISLE
BYLAW NO. 9-2026
A BYLAW TO INTRODUCE BUSINESS TAX ABATEMENT INCENTIVES

The Council of the Town of Delisle in the Province of Saskatchewan enacts as follows:

WHEREAS:

The Council of the Town of Delisle deems it desirable to encourage economic development, investment, and job creation within the municipality;

AND WHEREAS Section 244 of *The Municipalities Act* provides authority for Council to grant tax exemptions or abatements;

AND WHEREAS Council wishes to adopt a structured incentive program to promote new construction, expansions, and improvements to commercial and industrial properties;

NOW THEREFORE, the Council of the Town of Delisle enacts as follows:

1. SHORT TITLE

This Bylaw may be cited as the "Business Tax Abatement Incentive Bylaw."

2. PURPOSE

The purpose of this Bylaw is to:

- Encourage commercial and industrial investment within the Town
 - Promote new construction and property improvements
 - Support economic growth and job creation
 - Expand the long-term municipal tax base
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3. DEFINITIONS

In this Bylaw:

- **"Abatement"** means the cancellation or reduction of municipal property taxes on eligible property.
 - **"Base Assessment"** means the assessed value of the property prior to construction, additions, or improvements.
 - **"Council"** means the Council of the Town of Delisle.
 - **"Eligible Property"** means commercial or industrial property approved under this Bylaw.
 - **"Improvement"** includes new construction, additions, or significant renovations that increase assessed value.
 - **"Incremental Assessment"** means the increase in assessed value resulting from improvements.
 - **"Investment Amount"** means the total verified capital cost of eligible improvements.
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4. PROGRAM ESTABLISHMENT

A Business Tax Abatement Incentive Program is hereby established for eligible commercial and industrial developments within the Town of Delisle.

5. ELIGIBILITY

To qualify for the program:

1. The development must involve:
 - New construction, or
 - Expansion, addition, or significant improvement to an existing building
 2. The minimum eligible investment shall be \$500,000.
 3. The property must be classified as:
 - Commercial, or
 - Industrial
 4. The applicant must submit a complete application attached as "Schedule A" and receive written approval from the Town prior to commencement (or as otherwise approved by Administration).
 5. The development must comply with:
 - Zoning Bylaw
 - Building permits and approvals
 - All applicable municipal, provincial, and federal regulations
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6. TAX ABATEMENT STRUCTURE

Approved developments shall receive a 100% tax abatement on the incremental assessment based on the following schedule:

Investment Amount	Abatement Term
\$500,000	1 year
\$750,000	2 years
\$1,000,000	3 years
\$2,000,000	4 years
\$3,000,000 +	5 years

This reflects the investment-based model recommended for the Town to attract development and scale incentives proportionately.

7. APPLICATION OF ABATEMENT

1. Tax abatement applies only to the incremental assessment resulting from improvements.
2. The base assessment shall continue to be taxed at the full municipal tax rate.
3. Abatement shall commence in the first taxation year following:
 - o Completion of construction, and
 - o Reassessment of the property

8. APPLICATION PROCESS

1. Applicants must submit:
 - o A completed application form
 - o Project description and timelines
 - o Estimated capital investment
 - o Any additional information required by Administration
2. Administration shall:
 - o Review applications
 - o Verify eligibility
 - o Provide recommendations to Council
3. Final approval authority:
 - o Council



9. CONDITIONS AND COMPLIANCE

1. The Town may require:
 - Proof of investment costs and proof of payment confirming that capital expenditures have been paid in full
 - Confirmation of occupancy
 - Evidence of project completion
2. The Town may conduct:
 - Annual reviews or audits of approved projects
3. If the applicant:
 - Fails to complete the project
 - Misrepresents information
 - Becomes non-compliant with municipal requirements

Council may:

- Cancel the abatement
 - Require repayment of taxes previously abated
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10. TERMINATION OF ABATEMENT

The tax abatement shall cease:

- At the end of the approved term
 - If the property use changes to a non-eligible class
 - If ownership or conditions violate program requirements (subject to Administration review)
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11. ADMINISTRATION

The Chief Administrative Officer (CAO) or designate is authorized to:

- Administer this Bylaw
 - Approve eligible applications as directed by the Council
 - Develop application forms and procedures
 - Execute agreements with applicants
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12. EFFECTIVE DATE

This Bylaw shall come into force on the date of its final passing.





MAYOR



CHIEF ADMINISTRATIVE OFFICER

TOWN OF DELISLE
SCHEDULE "A" – APPLICATION FORM
BUSINESS TAX ABATEMENT INCENTIVE PROGRAM

1. APPLICANT INFORMATION

Legal Name of Applicant / Company:

Operating (Trade) Name (if different):

Mailing Address:

City/Town: _____ Province: _____ Postal Code: _____

Primary Contact Name:

Title/Position:

Phone Number: _____

Email Address: _____

2. PROPERTY INFORMATION

Civic Address of Property:

Legal Land Description (if known):

Current Property Use:

☐ Commercial

☐ Industrial

Property Roll Number: _____

3. PROJECT DETAILS

Type of Development (check all that apply):

☐ New Construction

☐ Addition / Expansion

☐ Renovation / Improvement

Project Description (attach additional pages if required):



Start Date (estimated): _____

Completion Date (estimated): _____

4. INVESTMENT DETAILS

Total Estimated Capital Investment (\$):

Breakdown of Investment (if available):

- Construction Costs: \$ _____
- Equipment: \$ _____
- Other: \$ _____

Supporting documents attached (check all that apply):

- ☐ Construction estimates
- ☐ Contractor quotes
- ☐ Financing confirmation
- ☐ Business plan
- ☐ Other: _____

5. PROOF OF PAYMENT

The applicant acknowledges that:

- Final approval of tax abatement is conditional upon submission of proof that the investment has been completed and paid in full
- Acceptable proof may include:
 - Paid invoices
 - Contractor receipts
 - Financial statements or statutory declarations

☐ - I understand and agree

6. EMPLOYMENT IMPACT (OPTIONAL BUT RECOMMENDED)

Current Number of Employees (FTE): _____

Projected Number of Employees After Completion: _____

Estimated Jobs Created: _____

7. ABATEMENT REQUEST

Based on the program, I am applying under the following category:

- ☐ \$500,000 (1 year)
- ☐ \$750,000 (2 years)
- ☐ \$1,000,000 (3 years)
- ☐ \$2,000,000 (4 years)
- ☐ \$3,000,000+ (5 years)



8. DECLARATION AND ACKNOWLEDGEMENT

I/We hereby certify that:

- The information provided in this application is true and accurate
- The proposed project complies with all municipal bylaws and regulations
- I/We understand that:
 - Tax abatement applies only to the incremental increase in assessed value
 - The base assessment remains fully taxable
 - Approval is subject to review and may include conditions
- I/We agree to provide supporting documentation as requested by the Town
- I/We acknowledge that failure to meet program requirements may result in cancellation of the incentive

Authorized Signature: _____

Name (Print): _____

Date: _____

9. OFFICE USE ONLY

Application Received Date: _____

Application Complete: ☐ Yes ☐ No

Eligible Investment Verified: ☐ Yes ☐ No

Approved Investment Category: _____

Abatement Term: _____

Assessment Value (Pre-Development): \$ _____

Assessment Value (Post-Development): \$ _____

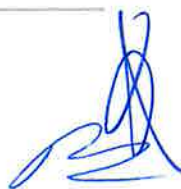
Approval Authority:

☐ Administration

☐ Council

Approval Date: _____

Comments / Conditions:



10. SUBMISSION INSTRUCTIONS

Completed applications must be submitted to:

Town of Delisle
delise@sasktel.net

A handwritten signature in blue ink, located in the bottom right corner of the page. The signature is stylized and appears to be a combination of letters and a flourish.