

City of Martensville
Economic Development Business Incentive Bylaw
Bylaw No. 1-2026

A Bylaw of the City of Martensville to provide for tax exemptions to promote Commercial or Industrial Economic Development.

For the purposes of this Bylaw, Commercial or Industrial Economic Development means the development or redevelopment of land, buildings, or structures primarily intended for the provision of goods or services, business activities, or employment-generating uses, including but not limited to retail, office, personal and professional services, restaurants, accommodations, manufacturing, processing, assembling, fabricating, warehousing, distribution, research and development, repair, and similar uses, together with associated offices and accessory uses, where such activities constitute the predominant use of the site and are not primarily residential in nature.

1. Purpose

This Bylaw is intended to provide a framework for Council to encourage and foster Commercial or Industrial Economic Development in Martensville through the use of property tax exemption agreements. These incentives are intended to assist with the development of new or expanding commercial projects, which may face:

- a) Uncertain business market conditions
- b) High property servicing and building construction costs
- c) General start-up costs and outlay for business start-ups

The City of Martensville supports a Business Incentive Bylaw to achieve the community objectives:

- a) Encourage capital investment into the community that supports commercial or industrial projects and development.
- b) Increase employment opportunities within the City of Martensville
- c) Encourage development and expansion of existing businesses and properties
- d) Encourage new business start-ups and relocations into Martensville
- e) Expand the City's commercial and industrial tax base

- f) Improve Martensville’s competitive position for business development and demonstrate a positive commitment to business and industry.

2. Eligible Projects

- a) Businesses or projects that facilitate Commercial or Industrial Economic Development directly within the City of Martensville
- b) Business ventures located in designated, zoned Commercial or Industrial zones as outlined and described in the City of Martensville Zoning Bylaw.
- c) Projects aligned with municipal priorities that create economic or social benefits.

3. Selection Criteria

Administration and Council will consider the following selection criteria when reviewing an application under the Economic Development Business Incentive Bylaw

- a) Direct capital investment into the venture
- b) Increased future property tax revenue from any improvements based on new construction
- c) Potential direct and indirect job creation within the community as a result of the development
- d) The increased business services or products available within the community
- e) Aesthetic improvements to land or property as a result of development.
- f) The overall impact the business development will have on the City
- g) Additional factors that may be specific to the development that will bring positive benefits to the community.

4. Exemption Amounts and Application of the Exemptions

Investment Amount	Exemption Term
\$500,000 to \$750,000	One Year
\$750,000 to \$1,000,000	Two Years
\$1,000,000 to \$2,000,000	Three Years
\$2,000,000 to \$3,000,000	Four years
More than \$3,000,000	Five Years

Applications of Exemptions:

- a) The exemption does not apply to the assessment of the land; base taxes and assessment remain applicable on the land and any pre-existing assessable improvements or buildings.
- b) The exemptions are applied once the new build or expansion is assessable and remain in effect, providing the development proceeds within reasonable timeframes and for its intended use as described in the developer/builder's application.
- c) The exemption is not assignable or transferable to other parties without the City of Martensville's expressed written consent.
- d) Council reserves the right to approve each incentive package individually and to customize incentives for any specific project.
- e) The City agrees that the exemption from levied taxes provided to the Developer by this Agreement, shall include education property taxes pursuant to The Cities Act, Section 263 (5), (6), (7) and (8).
- f) The applicant/developer agrees that the exemption from levied taxes, including educational property taxation, shall at all times be subject to the City having the statute authority to provide the exemption from levied taxes, without the City having to:
 - make up the educational tax revenue, or
 - obtain the consent of the school board, the Ministry of Education or Province of Saskatchewan for the exemption.
- g) Applications that are received and approved will typically have their incentive/exemption applied in the subsequent year when the improvements of the development have become assessed.

5. Application and Evaluation Process:

a) Application:

An individual or business requesting an economic development incentive must complete the application form attached as **Appendix AA**, providing detailed information about the proposed venture.

b) Submission and Review:

The completed application must be submitted to the Community Economic Development Manager for an initial review. Based on this review, a report with a recommendation will be prepared and presented to Martensville City Council.

c) Administrative Approvals:

Projects with an investment value between \$500,000 and \$1,000,000 may be reviewed and approved by the Community Economic Development Manager, with the endorsement of the City Manager. Projects over \$1,000,000 will be presented and considered by Martensville City Council at a scheduled Committee of the Whole or Council meeting.

d) Municipal Discretion:

Council may, at its discretion, grant tax exemptions where it deems them to be in public interest and supportive of the municipal strategic plan and the community's economic development goals and priorities. Council reserves the right to evaluate each exemption package individually and tailor it to the specific needs of the project.

d) Public Disclosure:

By applying, the applicant acknowledges that the information provided may be discussed in a public meeting of Council. **Applicants are advised not to include any confidential or proprietary information in their submission.**

6. Eligible Project Costs

The following project costs will be considered as part of the application and overall development expenses. Applicants must provide a detailed list of vendor quotes and estimates to support their application and demonstrate the level of project investment. Costs that are not supported by verifiable quotes or estimates will not be considered. Quotes and estimates will be used solely for internal purposes and will not be included with the report to Council for application consideration.

- a) **Land Purchase.** The actual land purchase cost will be considered when the construction of the venture begins within one calendar year of the applicant's purchase and construction is completed within two years.

- b) **Site preparation and Servicing.** All site servicing work, including (where applicable):
- land surveys
 - fill materials and grading
 - work, materials, and service connections associated with utilities including electricity, natural gas, telephone, water and sewer
 - construction of access streets, driveways, and parking lots, including base materials and paving

c) **Building Construction.** Costs associated with the construction of the buildings that house and support business activities. These may include:

- foundations
- framing and building erection costs
- mechanical and electrical systems, including plumbing, heating, electrical, HVAC, and fire suppression systems
- window and doors packages
- exterior components, including roofing, soffits, fascia, eavestroughs, and siding
- interior finishes, including drywall, paint, flooring and fixtures

7. Ineligible Costs and Exclusions

- a) GST, PST or other sales taxes are not considered eligible project costs
- b) Exclusions: The City of Martensville will not consider providing an Economic Development Business Incentive in the following scenarios

i) **Retroactive Applications.** Applications will not be approved on a retroactive basis. An application is considered retroactive when the applicant has paid for and received their building permits for their project.

ii) **Existing Businesses-** Exemptions under this bylaw will not be provided to new owners of an existing business. This does not include an expansion project that brings added building footprint and assessable improvements.

iii) **Home Based Businesses-** Home-based businesses will not be considered under the bylaw.

iv) **Property Tax Arrears** – Applicants applying for the Economic Development Business Incentive must ensure that the subject property is free and clear of any

outstanding municipal property tax arrears. Properties with unpaid or outstanding property taxes shall be deemed ineligible for the incentive until all arrears have been paid in full and the account is brought current.

8. Agreement

An Economic Development Business Incentive will be finalized through a formal agreement between the applicant and the City. To receive the incentive, the applicant must comply with all terms and conditions outlined in the agreement. Business Economic Development Incentives will not be enacted without the receipt of a fully executed agreement between the developer/business and the City of Martinsville.

Tax exemptions will only be applied once the project or improvements are completed within a reasonable timeframe, as outlined in the application, and the development continues to serve its intended use.

Applicants may be required to verify the final costs of the project once completed. The term or value of the exemption may be adjusted to reflect the actual level of investment.

Economic Development Tax Exemptions may be rescinded or deferred if:

- The development is not completed within reasonable timeframes, as outlined in the application.
- The development deviates from its intended use as outlined in the application.
- The information provided in the application is found to be inaccurate or misleading.

9. Authorization

The Mayor and City Manager are authorized to execute agreements for the purpose of exempting properties under the Economic Development Business Incentive Bylaw from taxation for the approved term.

10. Repeal or Deferral

An Economic Development Business Incentive may be repealed or deferred at any time with 30 days' notice at the discretion of the City Council. Circumstances that may warrant repeal or deferral include, but are not limited to:

- Failure by the applicant to complete the project or improvements as specified in the application, or expiration of the associated building or development permit
- Failure to undertake the intended business activity or provide the services as outlined in the application.
- Submission of false or misleading information in the application.
- Non-compliance with any terms specified in the application or the executed agreement.

11. Effective Date and Bylaw Review

This Bylaw shall come into force and take effect on the date of final passage thereof.

This Bylaw shall be reviewed after one year of being passed.

Read a first time this 27th day of January, 2026

Read a second time this 27th day of January, 2026

Read a third time and adopted this 27th day of January, 2026

(CITY SEAL)

Date

Mayor

City Manager

CITY OF MARTENSVILLE ECONOMIC DEVELOPMENT BUSINESS INCENTIVE
APPLICATION

BYLAW NO.1-2026

APPENDIX AA

Application for an Economic Development Business Incentive

Any business that wishes to access the Bylaw will be required to provide acknowledgement that they are in receipt of the Bylaw and complete the following Application. This will outline the nature of the project. **Applicants are reminded that this is strictly the application for the Economic Development Business Incentive and is subject to approval before any exemption is provided.**

Application Procedure:

1. Receive the application from the City of Martensville and provide signature that you are in receipt of the bylaw and application and provide the form back to City Hall to the attention of the Community Economic Development Manager.
2. Fill out the details on the application form. Please provide comprehensive information about the proposed development. Contractor quotes should accompany the application per the eligible costs section. Additional information that will help evaluate the application such as drawings, renderings, site plans and elevations, should also be provided.
3. When the application is complete, return the application form to the City of Martensville, to the attention of the Community Economic Development Manager. The application will be checked and a report with recommendations will be prepared for consideration by City Council.
4. City Council will consider the application and if approved the development will be included into the Business Incentive Bylaw.
5. Upon approval, an agreement between the Developer and the City of Martensville will be prepared and executed by both parties, putting in place the tax exemption for the development.

Eligibility: the application should be submitted, evaluated and approved (via motion) by the City of Martensville prior to building permits being finalized (paid for and/or picked up) Developers who wish to receive their building permits prior to finalizing their application for the Business Incentive will waive their eligibility for the incentive.

*****PLEASE PRINT*****

Business Name: _____

Business
Owner: _____

Mailing
Address: _____

Phone Number: _____ Fax Number: _____

E-mail Address: _____

Proposed Development Civic Address: _____

Legal Land Description: _____

Estimated Project (construction) Start Date _____

Estimated Completion Date _____

Project Summary and Intended Use

Please attach a business description of at least one page. Include details about the business activities associated with this development and how the project supports your overall business goals. Additionally, describe how the development will contribute to positive economic and community benefits and how the economic development business incentive will support your project. ***A sample project summary*** is provided for reference.

Project Drawings

Please include drawings to support your project application. This should include a site plan and elevation drawing.

Eligible Project Expenses

The following expenses are used to verify the total investment in the project, which determines the length of the incentive period. Applicants must provide contractor or vendor quotes to confirm these costs. Only actual project expenses will be considered.

LAND:

Land Purchase Value and Date of purchase. \$ _____, Date: _____

SITE PREPARATION and SERVICING

Site Preparation and Servicing Costs: List costs with attached supplier/contractor quotes.

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
	SUB- TOTAL \$ _____

IMPROVEMENTS:

Building: List construction costs associated with the build or expansion with attached supplier/contractor quotes.

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
	SUB TOTAL \$ _____

BUSINESS DEVELOPMENT COSTS GRAND TOTAL \$ _____

Declaration of Applicant

I, _____ of _____,
(Name of Applicant – Please Print) (Municipality)

In the Province of Saskatchewan, solemnly declare that all the above statements contained within the Application are true, and I make this solemn declaration conscientiously believing it to be true, knowing that it is the same force and effect as if made under oath, and by virtue of “The Canada Evidence Act”.

I certify that the above information is true and accurate to the best of my knowledge. I understand that knowingly providing false information will nullify and void any Economic Development Tax Incentive Agreement.

Date: _____ Print Applicant: _____

Signed by Applicant : _____

SAMPLE PROJECT SUMMARY AND INTENDED USE

ABC Company Ltd. is a locally owned and operated business committed to delivering high-quality services and long-term value to the communities we serve. With a dedicated team of professionals, our company focuses on providing innovative, reliable, and customer-centered solutions across our sector.

The proposed development represents an important step in advancing our core business activities. This project will enable us to:

1. **Expand Service Capacity:** Establish a modern facility that accommodates growth in staff, clients, and operations.
2. **Enhance Customer Access:** Provide a more convenient, professional, and accessible space to better serve our clients and partners.
3. **Support Workforce Development:** Create an environment that attracts and retains skilled employees while providing opportunities for training and advancement.

This development directly supports ABC Company Ltd.'s overall business goals by strengthening our ability to serve existing clients while positioning us for future growth. The facility will act as a central hub for operations, fostering efficiency, collaboration, and a professional setting to support our expanding team.

The project will also deliver positive economic and community benefits. Construction of the facility will generate employment and business opportunities for local trades and suppliers. Once operational, ABC Company Ltd. will provide permanent, high-quality jobs and increase demand for local services such as restaurants, retail, and accommodations. The presence of our business will contribute to community growth by attracting new residents and supporting local infrastructure.

Support through an economic development incentive will help offset the significant upfront costs of land, construction, and infrastructure, enabling ABC Company Ltd. to move forward with this project more quickly and with reduced financial risk.

Our goal is not only to expand our operations but also to contribute meaningfully to the vitality and prosperity of the community. We see this development as a cornerstone investment that will support economic activity, provide long-term stability, and enhance the quality of life for residents.