

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

**APPROVAL DATE:** March 23, 2026

**CAO Signature:** 

WHEREAS it is desirable to permit the phasing-in, over a period of up to 5 years from May 1, 2026, forward, of an increase to the taxable assessed value of commercial properties located in the Town of Amherst Commercial Development District and further to provide a partial rebate of taxes paid by the owner during the phasing-in period;

AND WHEREAS Chapter 13 of the Acts of 2016 amended the Municipal Government Act (Chapter 18 of the Acts of 1998) to create Sections 71C and 71D, which allows the Town with the approval of the Minister of Municipal Affairs to pass this Bylaw;

The Council of the Town of Amherst, under the authority of the Municipal Government Act, pursuant to Section 71C and subject to approval of the Minister in Section 71D, enacts the following Bylaw:

#### **SHORT TITLE**

1. This Bylaw shall be known as Bylaw No. P-9, and may be cited as the "Commercial Development Support Bylaw". (also known as the CDS Bylaw)

#### **APPLICATION**

2. This Bylaw shall apply to a property which meets the definition of an eligible property as defined in subsection 71C(1) of the *Municipal Government Act*, if that property is located within the **Commercial Development District (CDD)** as prescribed in the *Town of Amherst Municipal Planning Strategy* and as depicted in the Industrial, Comprehensive Development District, Mixed Use, Business Park, and all Commercial Zones on the Land Use Zoning Map, attached as Schedule A of this Bylaw.

#### **DEVELOPMENT SUPPORT PROGRAM**

3. The **Development Support Program** is established to provide assistance to owners of eligible property by providing the possibility of an annual partial rebate on taxes paid by the owner if the owner has undertaken development of their property in the CDD. The rebates are designed to stimulate building construction and the expansion of the economy of the Town.
4. The Development Support Program may provide a participating owner with a partial rebate on taxes paid on an eligible property by utilizing all or a portion of the "Rebate Eligible Assessment."
5. Prior to receiving a Development Support, an owner of an eligible property must enter into Phased In Assessment Agreement with the Town.

#### **DEVELOPMENT**

6. An eligible property must undergo development before the owner of the property can participate in the Development Support Program.

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

**DEFINITIONS**

- 7. **Development** means any new building, expansion of an existing building, or any renovation that requires a Building Permit and has a minimum project cost of \$25,000.
- 8. **Rebate Eligible Assessment** means the amount calculated using the following formula:  

$$\text{Rebate Eligible Assessment} = \text{Actual Taxable Assessed Value} - \text{Base Year Taxable Assessed Value}$$
- 9. **Base Year Taxable Assessed Value** means the Taxable Assessed Value applicable for the taxation year in which a Phased In Assessment Agreement is signed for the eligible property upon which development is to be constructed. The Base Year Taxable Assessed Value means the Taxable Assessed Value shall be fixed in this manner for the purpose of determining the Rebate Eligible Assessment for the development of the eligible property subject to any adjustment arising from assessment appeals or changes to the Taxable Assessed Value made by the Property Valuation Service Corporation (PVSC) through requests for reconsideration, and shall remain unchanged for the duration of the term of the Development Support Program for the eligible property.
- 10. **Actual Taxable Assessed Value** means the Taxable Assessed Value is established by the PVSC in the year following the completion of the Development. For further clarity, the Actual Taxable Assessed Value will not change for the purposes of the Development Support over the course of the program.

**PHASED IN ASSESSMENT AGREEMENT**

- 11. (1) As a condition of the Development Support Program, an owner of an eligible property must enter into an agreement with the Town (hereinafter referred to as the **“Phased In Assessment Agreement”**). The Phased In Assessment Agreement signed by the parties will be substantially the same as the form agreement attached as Schedule B to this Bylaw and forming part of the Bylaw.
- (2) A Phase In Assessment Agreement establishes the eligibility criteria for the Development Support Program and the limits on the program as established in this Bylaw. In the event of a conflict between a Phased In Assessment Agreement and the Bylaw, the provisions of this Bylaw shall prevail.

**REBATE CALCULATION**

- 12. An annual Assessment Rebate amount shall be calculated as the following percentage of the equivalent of the Rebate Eligible Assessment:

Year	Rebate (as % of the rebate eligible assessment)	Maximum Annual Rebate Amount Paid
1	90	\$100,000
2	70	\$100,000
3	50	\$100,000
4	20	\$100,000
5	10	\$100,000

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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## **REBATE LIMITS**

13. The total of Assessment Rebates provided over the term of participation in the program must not result in calculation of the total increase in taxes payable during the phase-in period being less than fifty percent of the total increase in taxes that would be payable during the same period in the absence of the application of the program formula.

The maximum annual rebate paid will be \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

## **ADJUSTMENTS**

14. In the event there are any subsequent changes to the total taxes payable in any year due to reductions resulting from assessment appeals, and where such tax changes occur after rebate amounts have been paid, future year rebate entitlements may be reduced accordingly. Any overpayment of rebate amounts arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town.

## **DURATION**

15. Assessment Rebates will only become payable to the owner after the eligible property is first reassessed by PVSC to fully reflect the development that the owner is receiving the rebate for.
16. All rebates will cease if during the program term the building is demolished except to expand an eligible use. Rebate amounts that would have been payable in the year in which the demolition occurs will be adjusted on a pro-rated bases to reflect the date of the demolition.

## **STAGED DEVELOPMENT**

17. In the case of a staged development, where one portion of a property is developed in advance of others, each portion of the property will be treated as a separate property. The first rebate payment of the component of the Development Support Program will be based on the Rebate Eligible Assessment arising from the increased assessment on the first portion of the development. As other portions of the property are developed, and which result in further assessment increases, the property owner may apply to further participate in the Development Support Program based on the additional Rebate Eligible Assessment, subject to the continued availability of the Development Support Program and the owner's ability to meet the eligibility requirements and rebate entitlements in place at that time.

## **CONDOMINIUMS**

18. If a development of an eligible property is condominiumized, each condominium unit will be treated as a stand-alone development and must be able to meet all eligibility requirements of the Development Support Program, independent of other condominium units.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

---

## **REPEAL**

19. (1) In the event that this Bylaw, or any portion thereof, is repealed, any owner who has been accepted to participate in the Development Support Program prior to the date of repeal will benefit from the program, as applicable, in accordance with this Bylaw, despite its whole or partial repeal.

## **OTHER CONDITIONS**

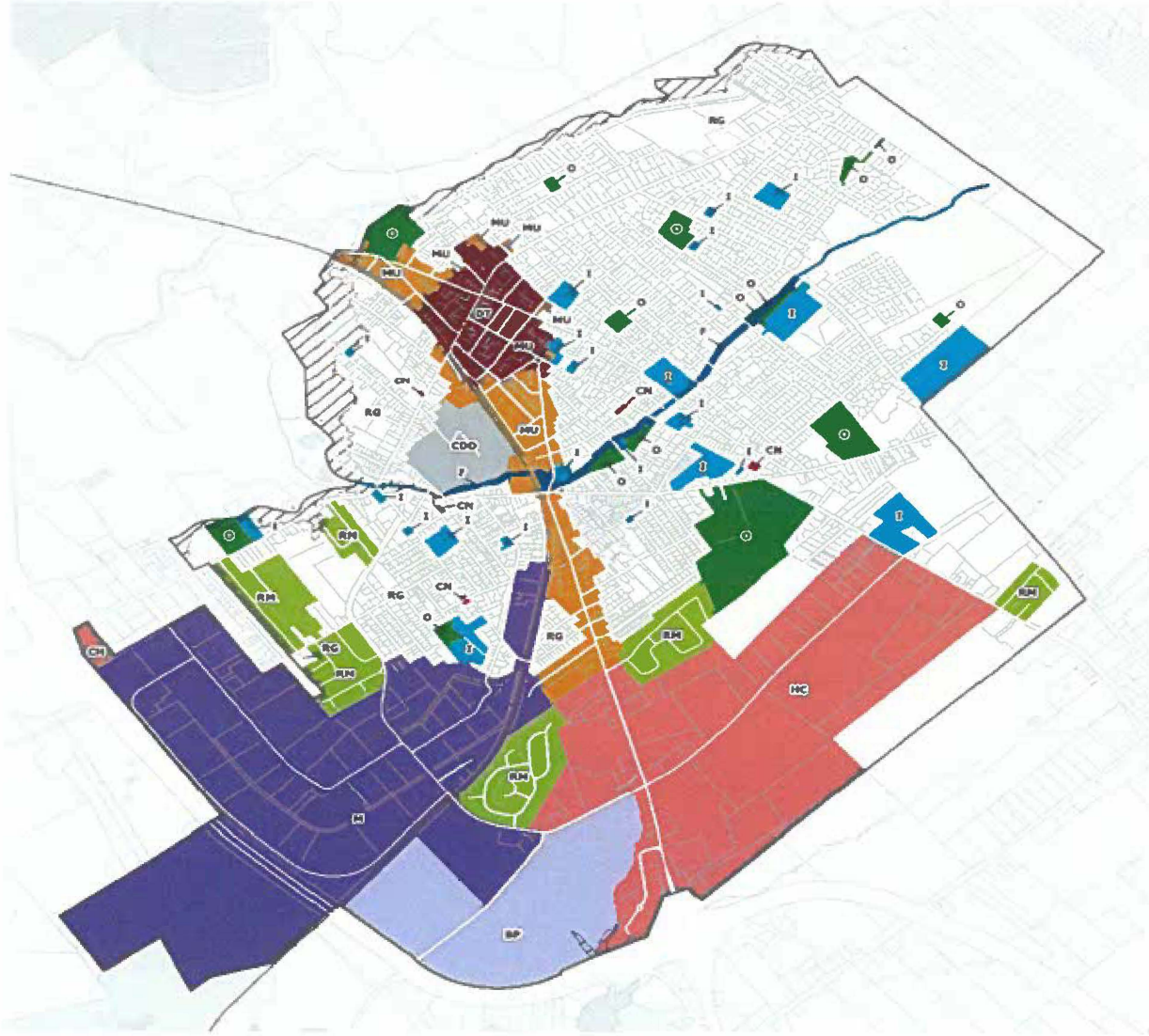
20. An owner's application to the Development Support Program must be made prior to the issuance of a Building Permit for the Development of the property.
21. All proposed development must conform to all Provincial laws, Town Bylaws, policies, and processes and all improvements must be made pursuant to an approved Building Permit and applicable zoning requirements and Development approvals.
22. The applicant must be the owner of the eligible property or have the owner's written authorization to apply for the Development Support Program.
23. The owner of an eligible property must not be in arrears of property taxes or other fees and charges on the date that the Phased In Assessment Agreement is signed.

## **PAYMENT**

24. Rebates may be provided once annually, in the last quarter of the year, provided that:
- There are no outstanding taxes, water rates, or other sums owed to the Town with respect to the property;
  - There are no outstanding work orders or orders or requests to comply from any municipal or provincial entity; and
  - All other eligibility criteria and conditions are met.
25. Assessment Rebates will not be applied as tax credits against property tax accounts.
26. In case of an assessment appeal, the Town reserves the right to withhold any further Assessment Rebates pending final decision of the appeal.

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

**SCHEDULE "A"**



**MAP**  
**Amherst Zoning**

SCHEDULE: \_\_\_\_\_  
 LAST UPDATED: 2025 11 24

DATA SOURCE: Prov. of NS

NORTH - SCALE  
 0 25 50 100 m

PROJ.: NAD83 CSRS UTM 20 N

LEGEND	
	CDD Comprehensive Development District
	DT Downtown Commercial
	F Flood Plain
	RG General Residential
	CH Highway Commercial
	M Industrial
	BP Business Park
	I Institutional
	MU Mixed Use
	RM Mini Home Residential
	CN Neighbourhood Commercial
	O Open Space
	Floodway Fringe Overlay



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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

---

## 2. DEFINITIONS:

Save and except as may be otherwise defined in this Agreement, the definitions of terms used in this Agreement shall be the same as the definitions for those terms as set out in the CDS Bylaw, No. P-9, and Section 71C of the Municipal Government Act, C18 of the Acts of 1998.

*Please note: the terms Actual Taxable Assessed Value, Base Year Taxable Assessed Value, Development, Rebate Eligible Assessment are defined in the CDS Bylaw.*

The following terms shall have the meaning set out below:

- 2.1 **Agreement** means this Phased-In Assessment Agreement which is entered into between the parties pursuant to sections 71C and 71D of the *Municipal Government Act*, and the CDS Bylaw No. P-9 enacted by the Council of the Town of Amherst and as amended from time to time.
- 2.2 **Applicant** means the owner of the property or a person having the owner's authorization to apply for the Development Support Program.
- 2.3 **CAO** means the Chief Administrative Officer of the Town. The CAO is the approving authority for purposes of this Agreement where authority is not required to come from Council.
- 2.4 **Treasurer** means the Director of Finance of the Town.
- 2.5 **Development Support Program** means program established by CDS Bylaw for a maximum period of 5 years for agreements from May 1, 2026, forward.
- 2.6 **Assessment Rebate** means annual rebate amount calculated each year as set out in section 12 of the CDS Bylaw.
- 2.7 **Eligible Costs** means:
  - Construction/retrofit/expansion costs as shown by the main Building Permit for the development;
  - The cost of associated studies and surveys;
  - The cost of development of plans and specifications; and
  - The cost of implementation and administration of the project including staff and professional service costs for architectural, engineering, legal, financial and planning services.

Eligible costs do not include any costs or portion thereof covered by any form of financial assistance from a Provincial or Federal government or a board or agency of such government.

- 2.8 **Eligible Use** means permitted commercial or industrial uses as set out in the Town of Amherst Municipal Planning Strategy and Land Use Bylaw.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

---

- 2.9 **Owner** means the registered owner(s) of the Property at the date this Agreement is signed.
- 2.10 **Property** means the Property described in section 1 and Schedule "A" of this Agreement.
- 2.11 **Recipient** means the Applicant, authorized to receive a Assessment Rebate.
- 2.12 **Town Solicitor** means the lawyer appointed by the Town for the purpose of registering this Agreement in the Registry of Deeds or under the Land Registration System, whichever is applicable.

### **3. PARTICIPATION IN ASSESSMENT REBATES PROGRAM**

- 3.1 The Applicant's participation in the Development Support Program is conditional on the Applicant ensuring that at all times the following conditions are met:
  - (a) The objectives and participation requirements of this Agreement and the CDS Bylaw, attached as Schedule "C" to this Agreement, are met from year to year;
  - (b) All applicable Provincial and Town requirements, policies and procedures are met;
  - (c) The Applicant is in compliance with all of the terms and conditions of this Agreement and is in conformance with all Building Permits and other regulatory approvals pertaining to the Property; and
  - (d) The property has undergone development.

### **4. ASSESSMENT REBATE FUNDING CALCULATION**

- 4.1 An Assessment Rebate is calculated by the Treasurer as a percentage of the Rebate Eligible Assessment as shown in Schedule "F" of this Agreement.
- 4.2 Prior to the commencement of the Development Support Program, the Treasurer shall determine the Base Year Taxable Assessed Value used to calculate the annual Rebate Eligible Tax Assessment and the corresponding annual Assessment Rebate payable to the Applicant. Following this determination, Schedule "F" will be amended annually to show the Actual Taxable Assessed Value, the Rebate Eligible Taxes, and the annual Assessment Rebate amount payable as determined by the Treasurer. The maximum annual rebate paid will be \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.
- 4.3 The Applicant shall have an opportunity to review the TREASURER's calculation of the Base Year Taxable Assessed Value prior to the finalization of Schedule "F"; however, the TREASURER's determination as to the calculation of the Base Year Taxable Assessed Value, and the amount of the Assessment Rebate, shall be final.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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- 4.4 In calculating the annual Assessment Rebate payable for the development, the Rebate Eligible Assessment shall be calculated annually from the first year that the subject Assessment Rebate is payable, or the first year that the Owner elects to make the Annual Taxable Assessed Value election in accordance with this Agreement and CDS Bylaw.
- 4.5 The Assessment Rebate will be reduced by the Treasurer for the year in which an Assessment Rebate is paid, to reflect the amount of any rebate(s) of municipal taxes paid to the Owner, including but not limited to, rebates to reflect charitable status tax rebates related to the development. Any such reductions shall be in an amount reflecting the product of the municipal portion of taxes rebated and the Assessment Rebate percentage level applicable to that year.
- 4.6 The total of Assessment Rebates paid over a five year maximum term of the program must not exceed fifty percent (50%) of the total increase in taxes that would be payable during the same period in the absence of the application of the formula.

#### **REBATE ELIGIBLE ASSESSMENT**

- 4.7 Subject to sections 4.9 and 4.10 of this Agreement, the Base Year Taxable Assessed Value shall remain fixed for the duration of the Development Support Program.
- 4.8 The Rebate Eligible Assessment will be amended by the Treasurer, as necessary, to reflect changes to the total Municipal Property Taxes payable in any year, as a result of successful assessment appeals, requests for reconsideration, equity changes, gross errors or other changes to Actual Taxable Assessed Value that have the effect of changing the amount used to calculate the Actual Taxable Assessed Value.
- 4.9 Where the Rebate Eligible Assessment is amended in accordance with section 4.8, future Assessment Rebates shall be adjusted accordingly for the duration of the Development Support Program period. Such adjustments may reflect any overpayment of Assessment Rebate arising from successful assessment appeals that occur subsequent to the commencement of payment of Assessment Rebates.
- 4.10 If at any time the Owner appeals any assessment relating to the development that, in the opinion of the CAO, may impact the calculation of the Rebate Eligible Assessment, the Town shall withhold any or all of the Assessment Rebate that would otherwise be paid for the development, based on a reasonable estimate of the reduction in assessment being sought, pending final disposition of the appeal. If as a result of the decision of the appeal body, the Actual Taxable Assessed Value is reduced below the amount determined in calculating the Rebate Eligible Assessment, then the reduced Rebate Eligible Assessment shall be the basis for determining the Assessment Rebate payable under this Agreement.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

---

- 4.11 Where section 4.9 and 4.10 apply, any overpayment of an Assessment Rebate arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town which the Owner shall pay forthwith together with the same interest charged for overdue accounts by the Town.
- 4.12 If at any point after the development is complete, additional work is proposed on the Property that is not part of the original Program application, but may serve to further increase the current year tax assessed value, such additional work shall not be included in the calculation of the Assessment Rebate in this Agreement, but may be the subject of a further Development Support Program application, subject to the continued availability of the Development Support Program and the eligibility requirements and rebate entitlements in effect at that time.

## **5. FUNDING PAYMENT**

- 5.1 Subject to Section 6 of this Agreement, Assessment Rebate payments to a maximum of five (5) annual payments (for agreements from May 1, 2026, forward) will commence being paid the first taxation year in which the Rebate Eligible Assessment is capable of being determined.
- 5.2 Assessment Rebates cannot be applied as tax credits against the Property Tax Account.

## **6. CONDITIONS OF PAYMENT**

- 6.1 The CAO shall determine whether the Applicant has satisfied the participation requirements of this Agreement and the Schedules attached hereto.
- 6.2 An Assessment Rebate will only become payable after the property is first reassessed by the PVSC to fully reflect the development for which the Applicant might receive a rebate.
- 6.3 A rebate can only be paid once annually, in the last quarter of the year, provided that:
- (a) There are no outstanding taxes, water rates or other sums owed to the Town with respect to the property;
  - (b) There are no outstanding work orders and/or orders or requests to comply from any municipal or provincial entity; and
  - (c) All other required criteria and conditions are met.

## **7. OWNERS OBLIGATIONS**

### **Compliance with Rebate Application**

- 7.1 The Applicant shall undertake the development in accordance with the Development Support Program.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

---

### **Compliance with Town Directives**

- 7.2 The Applicant shall strictly comply with and observe all material requirements, stipulations, guidelines and directives related to the Development Support Program as required by the Town, and shall undertake all necessary courses of action to ensure compliance.
- 7.3 The Applicant agrees that the development shall be completed in compliance with all required Building Permits, and constructed in accordance with the Nova Scotia Building Code Act and all applicable Land Use Bylaw requirements, Municipal requirements and other approvals required at law.

### **Demolition/Conversion**

- 7.4 The Applicant covenants to the Town that the development will not be demolished, in whole or in part or converted to an ineligible use, in whole or in part, prior to the advance of all of the payments over the term of this Agreement unless such demolition is required to enable property enhancement approved by the Town under the terms of this Agreement.
- 7.5 The Applicant shall ensure that the Property is maintained in its redeveloped condition in accordance with this Agreement.
- 7.6 The Applicant further covenants that if at any time during the Development Support Program the building which underwent development is demolished, in whole or in part, or converted to an ineligible use, in whole or in part, the CAO in his or her sole discretion will cease to advance future Assessment Rebates or reduce the amount of future Assessment Rebates on a pro-rated basis to reflect the date of the demolition or conversion.

### **Payment of Costs**

- 7.7 The Applicant acknowledges that without limiting the generality of the other provisions of this Agreement:
- a) The onus and responsibility is upon the Applicant at all times to assume all costs of development and to apply for and obtain, at the Applicant's expense, all approvals and permits required from the Town and all other agencies including but not limited to all Municipal Planning Strategy Amendments, Land Use Bylaw Amendments, minor variances, site plan approval and building permits in accordance with all applicable legislation; and
  - b) The Owner remains responsible at all times for the payment in full of all amounts in respect of property taxes, water and any other charges that may be levied by the Town relating to the Property as and when they fall due.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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### **Development Permits**

- 7.8 Applications for Development Support Program must be made prior to the issuance of the first Building Permit for the development.

## **8. ASSIGNMENT**

- 8.1 The Applicant covenants to the Town that if the Owner intends to sell, transfer or assign the Property or if for any reason the Property ceases to be registered in the Owner's name prior to the advance of all of the Assessment Rebate payments, the Applicant will immediately notify the CAO in writing of such change or proposed change of ownership.

- 8.2 The payment of Assessment Rebates shall cease upon the sale, transfer or assignment of the Property, unless, prior to the completion of such sale, transfer or assignment, the Owner and the new owner enter into an agreement with the Town, in a form and content satisfactory to the CAO and the Town Solicitor, in which it is agreed that either:

- a) the new owner shall have the right to participate in the Development Support Program; or
- b) the Applicant shall continue to receive the Assessment Rebates

**Provided that:**

- c) the new owner shall assume the Applicant's obligations under this Agreement from and after the date of completion of such sale, transfer or assignment;

**and**

- d) the new owner shall require that any subsequent owner(s) of the Property shall assume the Applicant's obligations under this Agreement.

- 8.3 It is the responsibility of the Applicant or Owner to provide in writing to the CAO change in Recipient. It is at the discretion of the CAO to determine if an adjustment to the Assessment Rebate identification of a new Recipient by the Applicant.

## **9. TOWN RIGHTS**

### **No Representation**

- 9.1 Nothing in this Agreement shall be construed to be a representation by the Town regarding compliance of the Property with any applicable legislation, regulations, policies, standards, permits, approvals or Bylaws.

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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### **No Claim for Compensation or Reimbursement**

- 9.2 In the event that any of the conditions of this Agreement are not fulfilled and an Assessment Rebate is not advanced, or required to be repaid, or the Assessment Rebate payments cease, or are delayed, the Applicant or Owner agrees that notwithstanding any costs or expenses incurred by the Applicant or Owner, the Applicant or Owner shall not have any claim for compensation or reimbursement of these costs and expenses against the Town and that the Town is not liable to the Applicant or Owner for losses, damages, interest, or claims which the Applicant or Owner may bear as a result of the lapse of time (if any) where the Town is exercising its rights herein to either delay a payment pending the Applicant or Owner's compliance with this Agreement or to terminate this Agreement.

## **10. DEFAULT AND REMEDIES**

- 10.1 Subject to section 10.3, on the occurrence of a Default under this Agreement, the Town shall be entitled to all available remedies to terminate or enforce this Agreement, including but not limited to:
- a) immediate termination and cessation or delay of the release of an Assessment Rebate otherwise payable to the Applicant; and
  - b) requiring the Applicant or Owner to immediately repay to the Town all or a portion of any Assessment Rebates paid to the Applicant or Owner together with interest at the established Town rates.
- 10.2 A default under this Agreement ("**Default**") shall be deemed to occur upon the failure of the Applicant or Owner to perform any of the obligations of the Applicant or Owner contained in this Agreement or to comply with all of the terms and conditions contained in this Agreement, included but not limited to the following:
- a) failure by the Applicant or Owner to satisfy the minimum requirements as set out in this Agreement and the CDS Bylaw;
  - b) failure by the Applicant or Owner in any material respect, to perform any of the obligations contained in this Agreement;
  - c) failure by the Applicant or Owner to pay and keep in good standing all real property taxes with respect to the Property and all other charges against the Property in favour of the Town, including but not limited to development charges, special assessments, local improvement charges, sewer and water and utility rates.
  - d) the making of an assignment by the Applicant or owner for the benefit of creditors, or if the Applicant or Owner assigns in bankruptcy or takes advantage of any statute for relief in bankruptcy, moratorium, settlement with creditors, or similar relief of bankrupt or insolvent debtors; receipt of a receiving order against the Applicant or Owner, or if the Applicant or Owner is adjudged bankrupt or insolvent, or if a liquidator or receiver is appointed by reason of any actual or alleged mortgage or other obligation, or if the Property or the interest of the Applicant or Owner in the Property is taken or sold by any creditors or under any writ of execution or other like process.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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- e) failure by the Applicant or Owner to remain in contact with the Town such that the Town is unable to contact the Applicant or Owner for a period of time exceeding one (1) year.
  - f) Any representation or warranty made by the Applicant or Owner in this Agreement or the Development Support Program is incorrect in any material respect.
  - g) Willful defaults by the Applicant or Owner in the payment of moneys to any contractor, supplier or creditor, who has undertaken the works that are the subject of this Agreement.
- 10.3 If a Default occurs, the Town shall give written notice to the Applicant or Owner specifying the nature of the Default. The Applicant or Owner shall then have sixty (60) days, or such additional time as may be agreed to by the Town, acting reasonably, from the receipt of such notice of Default to rectify the Default, during which time all Assessment Rebate payments pay, in the CAO's sole discretion, be suspended, provided that if the Default is such that it cannot with due diligence be wholly rectified within sixty (60) days, or such additional period of time as may be agreed to by the CAO, and the Applicant or Owner has commenced and continues diligently working to correct the Default, the Applicant or Owner shall not be deemed to be in Default of this Agreement so long as it proceeds with due diligence to rectify the Default. If the Applicant or Owner fails to rectify the Default within the sixty (60) day time period or such additional time as may be agreed to by the CAO, and provided that the Applicant or Owner has not commenced and continued diligently working to correct the subject Default, the CAO shall have the option, in the CAO's sole discretion, to exercise the remedies under Subsection 10.1.
- 10.4 Wherever in this Agreement the Town requires repayment of all or part of any Assessment Rebate and the Applicant or Owner fails to repay as required the unpaid amounts shall be deemed to be a debt owing to the Town, and may be added to the tax roll for the property, together with interest at the Town rate.

## 11. INDEMNIFY

- 11.1 The Applicant or Owner shall indemnify, save, defend and keep harmless from time to time and at all times, the Town and its elected officials, officers, employees and agents from and against all claims, actions, causes of action, interest, demands, costs, charges, damages, expenses and loss made by any person arising directly or indirectly:
- a) in respect of any failure by the Applicant or Owner to fulfill its obligations under this Agreement; and
  - b) in respect of any loss, damage or injury (including death resulting from injury) to any person or property, however caused, directly or indirectly resulting or sustained by reason of an act or omission of the Applicant or Owner or any person for whom the Applicant or Owner is in law responsible in connection with any of the purposes set out in this Agreement or the failure by the Applicant or Owner to fulfill its obligations under this Agreement;

This indemnification shall, in respect of any matter arising prior to the termination of this Agreement, remain in force following termination or expiry of this Agreement.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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## 12. ADDITIONAL PROVISIONS

### Term

- 12.1 This Agreement shall remain in effect from the date of its execution by the Town to the earlier of:
- a) the Applicant informing the Town in writing prior to the first Assessment Rebate payment that it has decided not to accept any Assessment Rebates;
  - b) subject to the provisions of section 10 of this Agreement, the Town informing the Applicant or Owner in writing that due to the non-fulfillment of a required condition or due to Default, this Agreement is at an end;
  - c) the expiry of the Development Support Program period after 5 years for agreements from May 1, 2026, on; and
  - d) the Applicant informing the Town in writing at any point after receiving the first Assessment Rebate payment that it no longer wishes to receive Assessment Rebates.

### Time of the Essence

- 12.2 Time shall be of the essence with respect to all covenants, agreements and matters contained in this Agreement.

### Extension of Time

- 12.3 Where a time limit or deadline is provided for under this Agreement, the CAO, acting reasonably, may extend such time limit or deadline without an amendment to this Agreement.

### Schedules

- 12.4 The following Schedules are attached to and form part of this Agreement:
- Schedule "A" Legal Description of the Property
  - Schedule "B" Example of Assessment Rebate Calculation
  - Schedule "C" CDS Bylaw
  - Schedule "D" List of Development Plans & Drawings
  - Schedule "E" Assessment Rebate Calculation

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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### **Survival of Covenants**

- 12.5 Any terms or conditions of this Agreement that require performance by the Town or the Applicant or Owner after the expiration or other termination of this Agreement remain enforceable notwithstanding such expiration or other termination of this Agreement for any reason whatsoever.

### **Notice**

- 12.6 Any notice required to be given by either party to the other shall be given in writing and delivered in person or by facsimile transmission to:
- a) **In the case of the Town to:**  
Town of Amherst, Attention: CAO  
PO Box 516  
Amherst, Nova Scotia  
B4H 4A1
  - b) **in the case of the Applicant to:**
  - c) **in the case of the Owner to:**

Notice shall be deemed to have been received on the day of personal delivery or facsimile transmission if such a day is a business day and delivery is made prior to 4:00 p.m. and otherwise on the next business day. The parties agree to notify each other immediately, in writing, of any changes of address from those set out above.

### **Entire Agreement**

- 12.7 This Agreement and the Schedules attached to it constitute the entire Agreement between the parties and there are no agreements collateral to it other than as referred to herein and no representations or warranties, express or implied, written or verbal, statutory or otherwise, other than as expressly set forth or referred to in this Agreement.

### **Municipal Government Act**

- 12.8 Nothing in this Agreement limits or fetters the Town in exercising its statutory jurisdiction under the *Municipal Government Act*, or under any other legislative authority or Bylaw and in the event that the Town decides to grant or deny any request or oppose or appeal any decision made pursuant to any such legislation, such action by the Town is not in any manner affected or limited by reason of the Town entering into this Agreement.

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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### **Governing Law**

12.9 This Agreement will be exclusively governed, construed and enforced in accordance with the laws of the Province of Nova Scotia and the Owner agrees to attorn to the jurisdiction of the Province of Nova Scotia.

### **Waiver and Consent**

12.10 No consent or waiver, express or implied, by either party to or of any breach or Default by either party of any or all of its obligations under this Agreement or any amendment of this Agreement will:

- a) be valid unless it is in writing and stated to be a consent or waiver pursuant to this Agreement;
- b) be relied upon as a consent or waiver to or of any other breach or Default of the same or any other obligation;
- c) constitute a general waiver under this Agreement; or
- d) eliminate or modify the need for a specific consent or waiver pursuant to this section in any other instance.

### **Headings**

12.11 The division of this Agreement into articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. These articles, sections, subsections and schedule headings in this Agreement are not intended to be full or precise descriptions of the text to which they refer and should not be considered part of this Agreement.

### **Extended Meanings**

12.12 Words expressed in the singular include the plural and vice-versa and words in one gender include all genders.

### **Severability**

12.13 If any provision of this Agreement is invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of any other provision of this Agreement.

### **Further Assurances**

12.14 The parties agree that they shall each execute, deliver or cause to be made, done, executed and delivered all such further acts, deeds, assurances and things as may be required or as the other party may reasonably request in order to give full effect to this Agreement.

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**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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**Force Majeure**

12.15 If either party is prevented or delayed from performing any of the obligations on its part to be performed hereunder by reason of an Act of God, strike, labour dispute, lockout, threat of imminent strike, fire, flood, interruption or delay in transportation, war, acts of terrorism, insurrection or mob violence, requirement or regulation of government, or statute, unavoidable casualties, shortage of labour, equipment or material, plant breakdown or failure of operation, equipment or any disabling cause (other than lack of funds) without regard to the foregoing enumeration, beyond the control of the parties which cannot be overcome by the means normally employed in performance, then and in every such event, any such prevention or delay shall not be deemed a breach of this Agreement but performance of any of the said obligations or requirements shall be suspended during such period of disability and the period of all such delays resulting from any such causes shall be excluded in computing the time within which anything required or permitted by either party to be done is to be done hereunder, it being understood and agreed that the time within which anything is done, or made pursuant thereto shall be extended by the total period of all such delays.

**Successors and Assigns**

12.16 The terms and provisions of this Agreement shall ensure to the benefit of and be binding upon the parties and their respective successors and permitted assigns.

**IN WITNESS WHEREOF** the parties have executed this Agreement by their duly authorized representatives effective this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**TOWN OF AMHERST**

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**PROPERTY OWNER**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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**SCHEDULE A**  
**LEGAL DESCRIPTION OF OWNER'S LAND**

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

**SCHEDULE B**  
**EXAMPLE OF ASSESSMENT REBATE CALCULATION**

**A. Pre-Development Base Year Taxable Assessed Value:**

(1)	
Base Year	Base Year Taxable Assessed Value
2026	\$150,000

**B. Post-Development Actual Taxable Assessment Value:**

Years	Rebate Year	(2)	(3)
		Actual Taxable Assessed Value	Current Commercial Municipal General Tax Rate (excluding any area rates)
1	2027	\$350,000 *	4.059
2	2028	350,000	4.059
3	2029	350,000	4.059
4	2030	350,000	4.059
5	2031	350,000	4.059

\*The PVSC assessment in the year following the completion of the development. This amount will NOT change for purposes of the rebate calculation.

**C. Assessment Rebates:**

Years	(4)	(5)=(2-1)	(6) = (5 x 3)	(7) = (6 x 4)	(8) = (7/6)	Maximum Annual Rebate Amount \$100,000
	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount \$	Cumulative % Payable	
1	90	\$200,000	\$8,118	\$7,306	90.0%	
2	70	200,000	8,118	5,683	80.0%	
3	50	200,000	8,118	4,059	70.0%	
4	20	200,000	8,118	1,624	57.5%	
5	10	200,000	8,118	812	48.0%	
Totals (9) & (10):			\$40,590	\$19,483		
Re-calculate:			50%			
Total Allowable Rebate:			\$20,295	\$19,483		

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.
- The maximum annual rebate amount is \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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**SCHEDULE C**  
**CDS BYLAW – TOWN OF AMHERST**

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

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**SCHEDULE D**  
**LIST OF DEVELOPMENT PLANS & DRAWINGS**

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

**SCHEDULE E**

**ASSESSMENT REBATE CALCULATION**

Address:

Property Identification No:

**A. Pre-Development Base Year Taxable Assessed Value:**

(1)	
Base Year	Base Year Taxable Assessed Value
	\$

**B. Post-Development Actual Taxable Assessment Value:**

	(2)	(3)
Years	Rebate Year	Actual Taxable Assessed Value*
		Current Commercial Municipal General Tax Rate (excluding any area rates)
1		\$
2		\$
3		\$
4		\$
5		\$

\*The PVSC assessment in the year following the completion of the development. This amount will not change for purposes of the rebate calculation.

**C. Assessment Rebates:**

	(4)	(5)=(2-1)	(6) = (5 x 3)	(7) = (6 x 4)	(8)	
Years	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount \$	Cumulative % Payable	Maximum Annual Rebate Amount \$100,000
1	90	\$	\$	\$		
2	70	\$	\$	\$		
3	50	\$	\$	\$		
4	20	\$	\$	\$		
5	10	\$	\$	\$		
Totals (9) & (10):			\$	\$		
Re-calculate:			50%	\$		
Total Allowable Rebate:			\$	\$		

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.
- The maximum annual rebate amount is \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

**TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW**  
**SECTION: PLANNING AND DEVELOPMENT**  
**BYLAW NO: P-9**

For Administrative Use Only:

**ROLES AND RESPONSIBILITIES**

Commercial Development Support Program By-law P-9 Adoption	
<b>First reading:</b>	February 23, 2026
<b>Notice of Intent:</b>	March 5, 2026
<b>Second Reading:</b>	March 23, 2026
<b>Notice of Publication and Effective Date of Bylaw:</b>	March 25, 2026
<b>Notice to Service Nova Scotia &amp; Municipal Relations:</b>	March 25, 2026

**VERSION LOG**

Bylaw Owner	Amendment Description	Council Approval Date
Director of Planning & Economic Development / Director of Finance	Phase in the taxes for the new assessment over 5 years instead of 10(for agreements from May 1, 2026 forward), capping the rebate paid to a maximum of \$100,000 annually, updating the map in Schedule A – Land Use Zoning Map, and correct minor grammatical errors.	March 23, 2026