

VILLAGE OF ELBOW
COMMERCIAL/INDUSTRIAL
STOREFRONT ENHANCEMENT TAX INCENTIVE POLICY

<i>Section</i> General Government	<i>Classification</i> Policy #900-11
<i>Subject</i> Commercial Storefront Enhancement Incentive Policy	<i>Pages</i> #
<i>Authority</i> Council	<i>Effective Date</i> Oct.9, 2025
<i>Approved (date)</i> October 9, 2025	<i>Motion No.</i> #274-2025

This policy will guide the Village of Elbow in making decisions regarding lot consolidation requests. It aims to ensure accuracy, transparency, and consistency in processing consolidation applications.

1. Purpose

The purpose of this policy is to encourage improvements of storefronts within established properties within the Village of Elbow commercial-zoned areas throughout the use of property tax exemptions and defined development incentives.

2. Definition

a) **Improvement:** According to *The Municipalities Act* means, subject to the regulations:

(i) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure;

(ii) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure.

3. Eligibility

In order to be eligible for this incentive, the property (including land and improvement if any) shall be located in a commercial or industrial zone or mixed use commercial/industrial zone and shall consist of the following eligible expenses:

1. Rehabilitation, renovation or change of exterior of buildings including one or more of the following, expenses must be related to these features only (with the exception of doors and windows which is specified in the regulations):
 - a. Lighting
 - b. Exterior Walls
 - c. Storefronts
 - d. Entryways
 - e. Exterior architectural and/or artistic features

- f. Landscaping
- g. Façade cleaning and painting
- h. Signage (provided it is in compliance with Village Bylaws)

4. Policy General Regulations

1. No loading of incentives – one property cannot benefit from more than one development incentive at any given time
2. There must be at least 3 full calendar years between any one property being the recipient of any new development incentive
3. All property owners in receipt of development incentives must be in good standing with regards to all accounts with the Village of Elbow (all properties with taxes levied, all utility accounts and all general accounts payable) at every May 1st of the calendar year of which the development incentive is applied
4. A maximum of 5 matching grants per year will be allocated by the Village of Elbow to different business owners for storefront enhancements as follows:
 - a. Reimbursement, upon submission of receipts of 100% of receipted expenses for expenses eligible for enhancement up to a maximum grant of \$2,500; and
 - b. Copies of receipts must be submitted on or before December 1st of the calendar year and all at once, otherwise the grant is forfeited for that calendar year; and
 - c. Reimbursements will be processed in a timely manner by the Village of Elbow; and
 - d. A maximum of 1 matching storefront enhancement grant per property will be granted every 15 years.
 - e. Applications will be processed at the next regular council meeting and will not be accepted prior to January 1st of each calendar year. CAO will approve the applications on a first qualified application, first approved basis based on this policy.
5. Properties may be eligible for abatements to the Education Property Tax as well up to a maximum of 5 years as per Section 295 of *The Municipalities Act* and Sections 21 & 22 of *The Education Property Tax Act*.
6. Village Council reserves the right to make exceptions to this policy by Council resolution on a case-by-case basis.
7. This policy will come into effect January 1, 2026.