

CITY OF SURREY

BY-LAW NO. 16936

(Amended by Bylaw No. [18012](#))

A by-law to establish a Bridgeview/South Westminster Economic  
Investment Zone and Revitalization Tax Exemption Program  
.....

- (a) WHEREAS a City Council may, pursuant to Section 226 of the *Community Charter*, establish a revitalization tax exemption program by by-law;
- (b) AND WHEREAS certain areas of the City require economic revitalization;
- (c) AND WHEREAS Council recognizes the importance of accelerating new business and industrial investment, construction, and permanent new employment;
- (d) AND WHEREAS Council wishes to establish a revitalization tax exemption program in the Bridgeview/South Westminster Economic Investment Zone for the purpose of accelerating new business and industrial investment, construction, and permanent new employment;
- (e) AND WHEREAS the reduction of Municipal Property Taxes for a three (3) year period for new construction commencing by the end of 2010 and having a value in excess of five million dollars (\$5,000,000.00) in the Bridgeview/South Westminster Economic Investment Zone is part of a strategy to stimulate the economy in Surrey;
- (f) AND WHEREAS Council has considered the Economic Investment Zone in conjunction with the objectives and policies set out in the City's five-year financial plan;
- (g) AND WHEREAS the *Community Charter* provides that a revitalization tax exemption program by-law may only be adopted after notice of the proposed by-law has been given in accordance with Section 227 of the *Community Charter* and Council has given this notice;

NOW therefore the Council of the City of Surrey, in open meeting assembled, ENACTS AS FOLLOWS:

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**1. Title**

- 1.1 This By-law be cited for all purposes as "Surrey Bridgeview/South Westminster Economic Investment Zone and Revitalization Tax Exemption Program By-law, 2009, No. 16936".

**2. Definitions**

- 2.1 In this By-law:

"Agreement"

means a revitalization tax exemption agreement between the Owner of a Parcel and the City pursuant to this By-law and Section 226(7) of the *Community Charter* in the form attached to and forming part of this By-law as Schedule "B";

"Application Form"

means the application form prescribed by the General Manager, Finance and Technology;

"Building By-law"

means Surrey Building By-law, 1987, No. 9011, as may be amended from time to time;

"Building Inspector"

has the same meaning as "Building Inspector" in the Building By-law;

"Building Permit Value"

has the same meaning as "Building Value" as defined under the Building By-law and as calculated by the Building Inspector;

"City"

means the City of Surrey;

"*Community Charter*"

means S.B.C. 2003, c. 26, as may be amended from time to time (the "*Community Charter*")

"Council"

means the council of the City of Surrey;

"Economic Investment Zone "

means the area designated as the Bridgeview/South Westminster Economic Investment Zone in Schedule "A" attached to and forming part of this By-law;

"Final Approval"

means the final approval granted by the Building Inspector for the Project in accordance with the Building By-law;

"General Manager, Finance and Technology"

means the Officer position of the City financial administration officer or his or her designate who is the municipal officer for the purpose of Section 226(13) of the *Community Charter*;

"General Manager, Planning and Development"

means the Officer position of the Planning and Development Department or his or her designate;

"Improvements"

means improvements as defined in the *Assessment Act*, R.S.B.C. 1996, c. 20, as may be amended from time to time;

"Land or Lands"

means land or lands as defined in the *Community Charter*;

"Municipal Property Tax"

means only property value taxes Council has imposed pursuant to Section 197(1)(a) of the *Community Charter*, and does not include any other property taxes;

"Officer"

means the persons defined as officers in the Surrey Officer and Indemnification By-law, 2006, No. 15912, as amended, or his or her authorized representative;

"Owner"

means an owner as defined in the *Community Charter* and who is also an owner of a Parcel;

"Parcel"

means any Land:

- (a) of which fifty-one percent (51%) or more of the land area is within the Economic Investment Zone and upon which an Owner proposes or constructs a Project; and

- (b) that is within Class 4, 5 or 6 of the *Assessment Act – Prescribed Classes of Property Regulation*, B.C. Reg. 438/81;

"Project"

means the construction of a new commercial or industrial Improvement on a Parcel where the new Improvement has a Building Permit Value of at least five million dollars (\$5,000,000.00);

"Tax Exemption"

means a revitalization tax exemption pursuant to a Tax Exemption Certificate; and

"Tax Exemption Certificate"

means a revitalization tax exemption certificate issued by the General Manager, Finance and Technology pursuant to this By-law and pursuant to the provisions of Section 226(8) of the *Community Charter*, in the form attached to and forming part of this By-law as Schedule "C".

**3. Establishment of Economic Investment Zones and Tax Exemption Program**

3.1 There is hereby established a revitalization tax exemption program for the Economic Investment Zone under Section 226 of the *Community Charter* for the issuance of Tax Exemption Certificates for the Parcels.

3.2 The terms and conditions upon which a Tax Exemption Certificate may be issued are as set out in this By-law, the Agreement and the Tax Exemption Certificate.

**4. Tax Exemption**

4.1 The Tax Exemption under this By-law is equal to one-hundred percent (100%) of the Municipal Property Tax payable on the increase in the assessed value of Land and Improvements on the Parcel between:

- (a) the year before the Project began; and
- (b) the year in which the Tax Exemption Certificate is issued.

4.2 A Tax Exemption shall apply to a Parcel only after the following conditions are met:

- (a) the Owner has satisfied all the provisions of this By-law;
- (b) the Owner has entered into a valid Agreement with the City;
- (c) the Owner has satisfied all terms and conditions as set out in the Agreement; and
- (d) a Tax Exemption Certificate has been issued for the Parcel.

## **5. Project Qualifications**

5.1 In order for a Project to be considered by Council for an Agreement, Project construction must commence on or before December 31, 2010.

## **6. Tax Exemption Certificates**

6.1 The maximum term of a Tax Exemption pursuant to this By-law and the applicable Agreement is three (3) years.

6.2 After December 31, 2012, no Tax Exemption Certificates will be issued pursuant to this By-law.

6.3 Prior to the issuance of a Tax Exemption Certificate by the General Manager, Finance and Technology, the Owner must fulfill the requirements, terms and conditions of this By-law and the Agreement.

6.4 After all the provisions, terms and conditions in this By-law and the Agreement are met, and after Council authorizes the issuance of the Tax Exemption Certificate, the General Manager, Finance and Technology, shall issue a Tax Exemption Certificate for the Parcel.

6.5 The Tax Exemption Certificate must, in accordance with the conditions established in this By-law and the Agreement set out in Schedule "C", specify the following:

- (a) the civic address of the Parcel;
- (b) the legal description of the Parcel;
- (c) the date of issuance of the Tax Exemption Certificate;
- (d) the term of the Tax Exemption;
- (e) the amount of the Tax Exemption or the formula for determining the exemption;
- (f) the conditions on which the Tax Exemption is provided; and
- (g) that a recapture amount is payable if the Tax Exemption Certificate is cancelled and how that amount is to be determined.

6.6 A Tax Exemption Certificate does not apply to taxation in a calendar year unless the Tax Exemption Certificate is issued on or before October 31 in the preceding year.

6.7 A Tax Exemption Certificate is subject to the following conditions:

- (a) the Project must receive Final Approval on or before December 31, 2012;

- (b) the Owner must not sell, assign, or otherwise transfer all or a portion of its equitable legal interest in the Parcel unless the transferee takes an assignment of this Agreement and agrees to be bound by it; and
- (c) the property taxes in respect of the Parcel must not go into arrears or become delinquent.

## **7. Application Requirements**

- 7.1 An Owner who wishes to apply for a Tax Exemption must submit, to the City Clerk, a completed Application Form in writing.
- 7.2 The following must be submitted with the Application Form to the City Clerk:
  - (a) a certificate that all taxes assessed and rates, charges, and fees imposed on the Parcel have been paid and, where taxes, rates or assessments are payable by installments, that all installments owing at the date of application have been paid;
  - (b) a copy of the current property assessment notice for the Parcel as issued by the British Columbia Assessment Authority;
  - (c) a description of the Project;
  - (d) a certificate from the Owner's design professional in a form satisfactory to the Building Inspector certifying that the construction value of the Project will exceed five million dollars (\$5,000,000.00); and
  - (e) an application fee in the amount of five-hundred dollars (\$500.00).
- 7.3 All Application Forms and other information required in Sections 7.1 and 7.2 of this By-law must be submitted to the City Clerk on or before December 22, 2010, and must be received by the City prior to issuance of the building permit for the Project.

## **8. Cancellation**

- 8.1 A Tax Exemption Certificate may be cancelled by Council:
  - (a) on the request of the Owner; or
  - (b) if any of the conditions specified in the Tax Exemption Certificate are not met.
- 8.2 A Tax Exemption Certificate cancellation does not apply to taxation in a calendar year unless the Tax Exemption Certificate is cancelled on or before October 31 in the preceding year.
- 8.3 Subject to Sections 8.2 and 8.3, if for any reason whatsoever the Tax Exemption Certificate is cancelled, the Owner of the Parcel for which the Tax Exemption Certificate was issued will remit to the City an amount equal to the value of the exemption received after the date of the cancellation of the Tax Exemption Certificate.

- 8.4 Despite Sections 8.2 and 8.3, if the Project does not receive Final Approval on or before December 31, 2012, the Owner of the Parcel will remit to the City an amount equal to the total value of the Tax Exemption received under the Tax Exemption Certificate.
- 8.5 The General Manager, Finance and Technology, shall notify the Owner as soon as practicable after a Tax Exemption Certificate is cancelled.

**9. Exemption Agreement**

- 9.1 Council shall not enter into an Agreement with an Owner unless all requirements of the Application Form and Sections 7.1 to 7.3 of this By-law are met.
- 9.2 An Agreement may include any terms and conditions deemed necessary by the General Manager, Finance and Technology, in his or her sole discretion, acting reasonably.

**10. Authority of Council**

- 10.1 Council may consider entering into an Agreement with an Owner after the Owner has met the requirements of the Application Form and of Sections 7.1 to 7.3.

READ A FIRST, SECOND AND THIRD TIME on the 4<sup>th</sup> day of May, 2009.

NOTICE OF INTENTION ADVERTISED on the 15<sup>th</sup> and 22<sup>nd</sup> day of May, 2009 in the NOW Community newspaper.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk, and sealed with the Corporate Seal on the 25th day of May, 2009.

\_\_\_\_\_ MAYOR

\_\_\_\_\_ CLERK



## SCHEDULE "B"

### REVITALIZATION TAX EXEMPTION AGREEMENT

THIS AGREEMENT dated the \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

BETWEEN

[Insert name and address of owner of land in respect of which the revitalization exemption will apply]

(the "Owner")

AND

CITY OF SURREY  
14245 – 56<sup>th</sup> Avenue  
Surrey, British Columbia V3X 3A2

(the "City")

GIVEN THAT:

- A. The Owner is the registered owner in fee simple of Land in the City of Surrey at [civic address] legally described as [*legal description*];
- B. Council has established an economic revitalization tax exemption program for the purpose of encouraging revitalization in parts of Bridgeview/South Westminster, and has included within the "Surrey Bridgeview/South Westminster Economic Investment Zone and Revitalization Tax Exemption Program By-law, 2009, No. 16936" a designation of areas, which include the Land, as an Economic Investment Zone;
- C. The Owner proposes to construct new improvements on the Land and has applied to the City to take part in the revitalization tax exemption program in respect of the Project and the City has agreed to accept the Project under the program; and
- D. The Owner and the City wish to enter into this Agreement and register it against the title to the Land as a covenant under Section 219 of the *Land Title Act*, R.S.B.C., c. 250, as amended.

THIS AGREEMENT WITNESSES that in consideration of the mutual covenants and agreements contained in this Agreement and the payment by the Owner to the City of Surrey consideration in the amount of \$10.00 (Ten Dollars), the receipt and sufficiency of which are acknowledged by the City, the City and Owner covenant and agree with each other as follows:

## DEFINITIONS

1. In this Agreement the following words have the following meanings:

"Agreement" means this Agreement, including the standard charge terms contained in this Agreement, together with the General Instrument defined in this Agreement;

"Building Permit Value" has the same meaning as "Building Value" as defined under Surrey Building By-law, 1987, No. 9011, as may be amended from time to time (the "Building By-law");

"By-law" means the "Surrey Bridgeview/South Westminster Economic Investment Zone and Revitalization Tax Exemption Program By-law, 2009, No. 16936", as amended;

"Final Approval" means the final approval granted by the Building Inspector in accordance with the Building By-law;

"General Instrument" means the Form C under the Land Title (Transfer Forms) Regulation as amended, and all schedules and addenda to the Form C charging the Lands and citing the terms and conditions of this Agreement as the "standard charge terms" for the purposes of the Form C;

"Land or Lands" means the land or lands legally described in Item 2 of the General Instrument and any part into which the land or lands are subdivided;

"LTO" means the New Westminster/Vancouver Land Title Office or its successors;

"Municipal Property Tax" means only property value taxes Surrey City Council has imposed pursuant to Section 197(1)(a) of the *Community Charter*, S.B.C. 2003, c. 23, and does not include any other taxes;

"Owner" means any person who is a registered owner in fee simple of the Lands;

"Project" means construction on or to the Land for which the City has issued Building Permit No. \_\_\_\_\_, on \_\_\_\_\_, 20\_\_\_\_\_;

"Tax Exemption" means a revitalization tax exemption pursuant to a Tax Exemption Certificate; and

"Tax Exemption Certificate" means a revitalization tax exemption certificate issued by the General Manager, Finance and Technology pursuant to the By-law and pursuant to the provisions of Section 226(8) of the *Community Charter*, in the form prescribed by the By-law.

## REVITALIZATION TAX EXEMPTION

2. Subject to fulfilment of the conditions set out in this Agreement and in the By-law, the City shall issue a Tax Exemption Certificate entitling the Owner to a Tax Exemption in

respect of Municipal Property Tax for the calendar year(s) set out in this Agreement. The Tax Exemption Certificate shall be in the form prescribed by the By-law.

#### TERM

3. Provided the requirements of this Agreement and of the By-law are met, the Tax Exemption shall be for the taxation years \_\_\_\_\_ to \_\_\_\_\_, inclusive.
4. Throughout the term of this Agreement, the Owner shall operate, repair and maintain the Lands and Project and will keep the Lands and Project in a state of good repair as a prudent owner would.

#### CONDITIONS

5. The following conditions must be fulfilled before the City will issue a Tax Exemption Certificate to the Owner in respect of the Land:
  - (a) The Owner must commence construction of the Project on or before December 31, 2010;
  - (b) The Owner must complete or cause to be completed construction of the Project in a good and workmanlike fashion and in strict compliance with the building permit and the plans and specifications attached to and forming part of this Agreement as Appendix "\_\_\_\_" and the Project must be officially opened for use as [*describe permitted use*] \_\_\_\_\_ and for no other purpose;
  - (c) The completed Project must substantially satisfy the performance criteria set out in Appendix "\_\_\_\_" attached to and forming part of this Agreement, as determined by the City's General Manager, Planning & Development in his or her sole discretion, acting reasonably; and
  - (d) The Project must have a Building Permit Value in excess of five million dollars (\$5,000,000.00).
6. A Tax Exemption Certificate is subject to the following conditions:
  - (a) the Project must receive Final Approval on or before December 31, 2012;
  - (b) the Owner must not sell, assign, or otherwise transfer all or a portion of its equitable or legal interest in the Parcel unless the transferee takes an assignment of this Agreement and agrees to be bound by it; and
  - (c) the property taxes in respect of the Parcel must not go into arrears or become delinquent.
7. The Owner shall construct the Project and, at all times during the term of the Tax Exemption, use and occupy the Land and the Project in compliance with all statutes, law, regulations and orders of any authority having jurisdiction, and without limiting the generality of the foregoing, all federal, provincial, or municipal laws, statutes, by-laws

licences, permits or approvals, including all the rules regulations policies guidelines criteria or the like made under or pursuant to any such laws.

8. The Owner must pay to the City in relation to the Project the cost of all tie-ins of works and services associated with the alteration to improvements, to existing storm and sanitary sewers, water mains, water meters, driveways and other municipal services.
9. For greater certainty, under no circumstances will the Owner be entitled under this Agreement or the By-law to any cash credits, any carry forward tax exemption credit or any return for any taxes paid or Municipal Property Tax paid.

#### TAX EXEMPTION

10. The Tax Exemption under this By-law is equal to one-hundred percent (100%) of the Municipal Property Tax payable on the increase in the assessed value of Land and Improvements on the Parcel between:
  - (a) the year before the Project began; and
  - (b) the year in which the Tax Exemption Certificate is issued.

#### CANCELLATION

11. The Council may in its sole discretion cancel the Tax Exemption Certificate at any time:
  - (a) on the written request of the Owner; or
  - (b) effective immediately if at any time any of the conditions in the Tax Exemption Certificate are not met.
12. A Tax Exemption Certificate cancellation does not apply to taxation in a calendar year unless the Tax Exemption Certificate is issued or cancelled, as applicable, on or before October 31 in the preceding year.
13. Subject to Section 12, if for any reason whatsoever the Tax Exemption Certificate is cancelled, the Owner of the Parcel for which the Tax Exemption Certificate was issued will remit to the City an amount equal to the value of the Tax Exemption received after the date of the cancellation of the Tax Exemption Certificate.
14. Despite Sections 12 and 13, if the Project does not receive Final Approval on or before December 31, 2012, the Owner of the Parcel will remit to the City an amount equal to the total value of the Tax Exemption received under the Tax Exemption Certificate.

#### CITY'S RIGHTS AND POWERS

15. Nothing contained or implied in this Agreement prejudices or affects the City's rights and powers in the exercise of its functions or its rights and powers under any public and private statutes, by-laws, orders, or regulations to the extent the same are applicable to

the Land, all of which may be fully and effectively exercised in relation to the Land if this Agreement had not been executed and delivered by the Owner.

#### GENERAL PROVISIONS

16. It is mutually understood, agreed, and declared by and between the parties that the City has made no representations, covenants, warranties, guarantees, promises, or agreements (oral or otherwise), express or implied, with the Owner other than those expressly contained in this Agreement.
17. The Owner covenants and agrees to use best efforts to do or cause to be done, at the expense of the Owner, all acts reasonably necessary to grant priority to this Agreement as a covenant over all charges and encumbrances which may have been registered against the title to the Lands in the LTO, save and except those specifically approved in writing by the City or in favour of the City.
18. The covenants set forth in this Agreement shall charge the Lands pursuant to Section 219 of the *Land Title Act* and shall be covenants the burden of which shall run with the Lands and bind the Lands and every part or parts thereof, and every part to which the Lands may be divided or subdivided, whether by subdivision plan, strata plan, or otherwise.
19. It is further expressly agreed that the benefit of all covenants made by the Owner herein shall accrue solely to the City and this Agreement may only be modified by agreement of the City with the Owner, or discharged by the City pursuant to the provisions of Section 219 of the *Land Title Act* and this Agreement. All of the costs of the preparation, execution, and registration of any amendments or discharges shall be borne by the Owner.
20. This Agreement shall ensure to the benefit of and is binding on the parties and their respective heirs, executors, administrators, successors and assigns.
21. The Owner shall, on the request of the City, execute and deliver or cause to be executed and delivered, all such further transfers, agreements, documents, instruments, easements, statutory rights of way, deeds and assurances, and do and perform or cause to be done and performed, all such acts and things as may be, in the opinion of the City necessary to give full effect to the intent of this Agreement.
22. Time is of the essence of this Agreement.
23. This Agreement constitutes the entire agreement between the Owner and the City with regard to the subject matter hereof and supersedes all prior agreements, understandings, negotiations, and discussions, whether oral or written of the City with the Owner.
24. Any notice or other communication required or contemplated to be given or made by any provision of this Agreement shall be given or made in writing and either delivered personally (and if so, shall be deemed to be received when delivered) or mailed by prepaid registered mail in any Canada Post office (and if so, shall be deemed to be delivered on the sixth business day following such mailing except that, in the event of interruption of mail service notice shall be deemed to be delivered only when actually

received by the party to whom it is addressed), so long as the notice is addressed as follows:

to the Owner at:

[insert name]

[insert address]

and:

to the City at:

CITY OF SURREY  
14245 – 56<sup>th</sup> Avenue  
Surrey, BC V3X 3A2

Attention: City Clerk

or to such other address to which a party hereto from time to time notifies the other parties in writing.

25. No amendment or waiver of any portion of this Agreement shall be valid unless in writing and executed by the parties to this Agreement.
26. Waiver of any default by a party shall not be deemed to be a waiver of any subsequent default by that party.
27. This Agreement is not intended to create a partnership, joint venture, or agency between the Owner and the City.
28. This Agreement shall be construed according to the laws of the Province of British Columbia.
29. A reference in this Agreement to the City or the Owner includes their permitted assigns, heirs, successors, officers, employees, and agents.
30. This Agreement is effective from and after the reference date in this Agreement, but only if this Agreement has been executed and delivered by the Owner and executed by the City.
31. Unless otherwise expressly provided in this Agreement, whenever the City is permitted to make or give any decision, direction, determination, or consent, the City may act in its sole discretion, but will act reasonably.
32. Unless otherwise expressly provided in this Agreement, the expense of performing the obligations and covenants of the Owner contained in the Agreement, and of all matters incidental to the Agreement, is solely that of the Owner.
33. The Owner represents and warrants to the City that:

- (a) all necessary corporate actions and proceedings have been taken by the Owner to authorize its entry into and performance of this Agreement;
  - (b) upon execution and delivery on behalf of the Owner, this Agreement constitutes a valid and binding contractual obligation of the Owner;
  - (c) neither the execution and delivery, nor the performance of this Agreement shall breach any other Agreement or obligation, or cause the Owner to be in default of any other Agreement or obligation, respecting the Lands; and
  - (d) the Owner has the corporate capacity and authority to enter into and perform this Agreement.
34. If any portion of this Agreement is held invalid by a court of competent jurisdiction, the invalid portion shall be severed and the decision that is invalid shall not affect the validity of the remainder of the Agreement.
35. If there is any conflict between the terms and conditions of this Agreement and the provisions of the By-law, the By-law shall take precedence to the extent of the conflict.
36. Wherever the singular or masculine is used in this Agreement, the same shall be construed as meaning the plural, the feminine or body corporate where the context or the parties there to require.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the day and year first above written.

Executed by the CITY OF SURREY by  
its authorized signatories:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

Executed by \_\_\_\_\_  
by its authorized signatories:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

**SCHEDULE "C"**

**CITY OF SURREY  
ECONOMIC INVESTMENT ZONE  
TAX EXEMPTION CERTIFICATE**

Date of Issuance: \_\_\_\_\_, 20\_\_\_\_

Date of Expiry: December 31, 20\_\_

P.I.D. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Folio #: \_\_\_\_\_

Address: \_\_\_\_\_ (the "Parcel")

**Amount**

The Tax Exemption under this Tax Exemption Certificate is equal to one-hundred percent (100%) of the Municipal Property Tax payable on the increase in the assessed value of Land and Improvements on the Parcel between:

- (a) the year before the Project began; and
- (b) the year in which the Tax Exemption Certificate is issued.

**Term**

This Tax Exemption Certificate shall be in effect for three (3) years from the date of issuance.

**Conditions**

This Tax Exemption Certificate is issued on the following conditions:

- (a) the Project must receive Final Approval on or before December 31, 2012;
- (b) the Owner must not sell, assign, or otherwise transfer all or a portion of its equitable or legal interest in the Parcel unless the transferee takes an assignment of this Agreement and agrees to be bound by it;
- (c) the property taxes in respect of the Parcel must not go into arrears or become delinquent; and
- (d) all requirements, terms and conditions of the By-law, the Agreement and this Tax Exemption Certificate have been met by the Owner.

**Cancellation**

A cancellation of this Tax Exemption Certificate does not apply to taxation in a calendar year unless it is cancelled on or before October 31 in the preceding year.

If the terms and conditions of this Tax Exemption Certificate are not met, the City may cancel the Tax Exemption Certificate and the Owner will remit to the City an amount equal to the value of the Tax Exemption received after the date of cancellation of this Tax Exemption Certificate. However, if the Project on the Parcel does not receive Final Approval on or before December 31, 2012, the Owner of the Parcel will remit to the City an amount equal to the total value of the Tax Exemption received under the Tax Exemption Certificate.

**Definitions**

All words and phrases in this Tax Exemption Certificate shall have the same meaning as in Surrey Bridgeview/South Westminster Economic Investment Zone and Revitalization Tax Exemption Program By-law, 2009, No. 16936.

Issued By: \_\_\_\_\_  
General Manager, Finance and Technology for the City of Surrey