#### ATTACHMENT A

### **Revitalization Tax Exemption Agreement**

THIS AGREEMENT dated for reference the 27<sup>th</sup> day of September, 2022 is

### BETWEEN:

Telus Communications Inc., Inc. No. BC1101218 7<sup>th</sup> Floor, 685 Centre Street SW Calgary, AB T2G 1S5

(the "Owner")

AND:

CITY OF NANAIMO 455 Wallace Street Nanaimo, BC V9R 5J6

(the "City")

### **GIVEN THAT:**

- A. The Owner is the registered owner in fee simple of lands in the City of Nanaimo at 235 Wallace Street legally described as Lot 1, Section 1, Nanaimo District, Plan EPP114195 (the "Parcel");
- B. Council has established a revitalization tax exemption program and has included within the City of Nanaimo "REVITALIZATION TAX EXEMPTION BYLAW 2018 NO. 7261":
- C. The Parcel is situated within the Revitalization Area, as defined in the Bylaw; and
- D. The Owner proposes to construct new improvements or alter or renovate existing improvements on the Parcel as described in Appendix "A" attached to and forming part of this agreement (the "Project") 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;

THIS AGREEMENT is evidence that in consideration of the promises exchanged below, the Owner and the City covenant and agree each with the other as follows:

- 1. In this Agreement, the following words have the following meanings:
  - (a) "Assessed Value" means the BC Assessment Authority land and improvements assessed value of the parcel subject to this Agreement for the purposes of calculating property taxes;
  - (b) "Baseline Assessment" means the BC Assessment Authority's last published land and improvements assessed value immediately before the commencement of the Project;
  - (c) "Bylaw" means City of Nanaimo "REVITALIZATION TAX EXEMPTION BYLAW 2018 NO. 7261" as amended from time to time including any amendments thereto;

- (d) "Renovation" means capital improvements of an existing building;
- (e) "Tax Exemption" means a revitalization tax exemption determined in accordance with the Bylaw; and
- (f) "Tax Exemption Certificate" means a revitalization tax exemption certificate issued by the City of Nanaimo pursuant to the Bylaw and the *Community Charter*.
- 2. The Project the Owner will use its best efforts to ensure that the Project is constructed, maintained, operated and used in a fashion that will be consistent with and will foster the objectives of the revitalization tax exemption program, as outlined in the Bylaw. Without limiting the generality of the foregoing, the Owner covenants to use its best efforts to ensure that the Project will:
  - (a) be built in accordance with the submitted plans as approved by Development Permit (DP001214) for 400 Fitzwilliam Street (parent property) authorized by City Council of the City of Nanaimo on August 30, 2021.
- 3. Operation and Maintenance of the Project throughout the term of this Agreement, the Owner shall operate, repair and maintain the Project and will keep the Project in a state of good repair as a prudent owner would do.
- 4. Revitalization Tax Exemption subject to fulfillment of the conditions set out in this Agreement and the Bylaw, the City shall issue a Tax Exemption Certificate to the British Columbia Assessment Authority entitling the Owner to a Tax Exemption in respect of the property taxes due (not including local service taxes) in relation to the Parcel and the improvements thereon for the calendar year(s) set out in this Agreement. The Tax Exemption Certificate shall be substantially in the form of Appendix "B", which is attached to and forms part of this Agreement.
- 5. Conditions the Owner must fulfill the following conditions before the City will issue a Tax Exemption Certificate to the Owner in respect of the Project:
  - (a) the Owner must obtain a building permit from the City for the Project on or before June 30 2023;
  - (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 hereto as Appendix "C";
  - (c) the Project must be officially opened and available for use as a one hundred and ninety-five-unit residential development (the "Exempt Use") and for no other use, by no later than June 30, 2026; and
- 6. Calculation of Revitalization Tax Exemption the amount of the Tax Exemption in each year shall be calculated in accordance with the Bylaw.

- 7. Term of Tax Exemption provided the requirements of this Agreement, and of the City of Nanaimo Revitalization Tax Exemption Bylaw 2018 No. 7261, are met the Tax Exemption shall be for the taxation years 2026 to 2035, inclusive. [10 year maximum]
- 8. Compliance with Laws the Owner shall construct the Project and, at all times during the term of the Tax Exemption or any renewal term, use and occupy the Parcel forming part of the Project in compliance with all statutes, laws, regulations, bylaws and orders of any authority having jurisdiction and, without limiting the generality of the foregoing, all federal, provincial, or municipal laws or statutes or bylaws, including all the rules regulations policies guidelines criteria or the like made under or pursuant to any such laws.
- 9. Subdivision under Strata Property Act if the Owner deposits a strata plan in the Land Title Office under the *Strata Property* Act that includes an improvement on the Parcel included in the Project, then the Tax Exemption shall be prorated among the strata lots in accordance with the unit entitlement of each strata lot for:
  - (a) the current and each subsequent tax year during the currency of this agreement if the strata plan is accepted for registration at the Land Title Office before March 31, 2026.

provided that any strata subdivision must comply with the terms of any Housing Agreement in relation to the Parcel or the Project which limits ability to subdivide the Parcel or a building on the Parcel under the *Strata Property Act*.

- 10. Representations and Warranties The Owner represents and warrants to the City that the Owner is the Owner of the Parcel for the purpose of property assessment and taxation.
- 11. Cancellation the City 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 upon delivery of a notice of cancellation to the Owner if at any time any of the conditions in the Tax Exemption Certificate are not met.
- 12. If such cancellation occurs, the Owner of the Parcel for which the Tax Exemption Certificate was issued will pay to the City a recapture amount in accordance with the Bylaw, which amount will bear interest in accordance with the Bylaw.
- 13. No Refund for greater certainty, under no circumstances will the Owner be entitled under the City's revitalization tax exemption program to any cash credit, any carry forward tax exemption credit or any refund for any property taxes paid.
- 14. Notices any notice or other writing required or permitted to be given hereunder or for the purposes hereof to any party shall be sufficiently given if delivered by hand or posted on the Parcel, or if sent by prepaid registered mail (Express Post) or if transmitted by facsimile to such party:

(a) in the case of a notice to the City, at:

THE CITY OF NANAIMO 455 Wallace Street, Nanaimo, BC V9R 5J6

(b) in the case of a notice to the Owner, at:

TELUS COMMUNICATIONS INC. 7<sup>TH</sup> Floor, 685 Centre Street SW Calgary, AB T2G 1S5

or at such other address as the party to whom such notice or other writing is to be given shall have last notified the party giving the same.

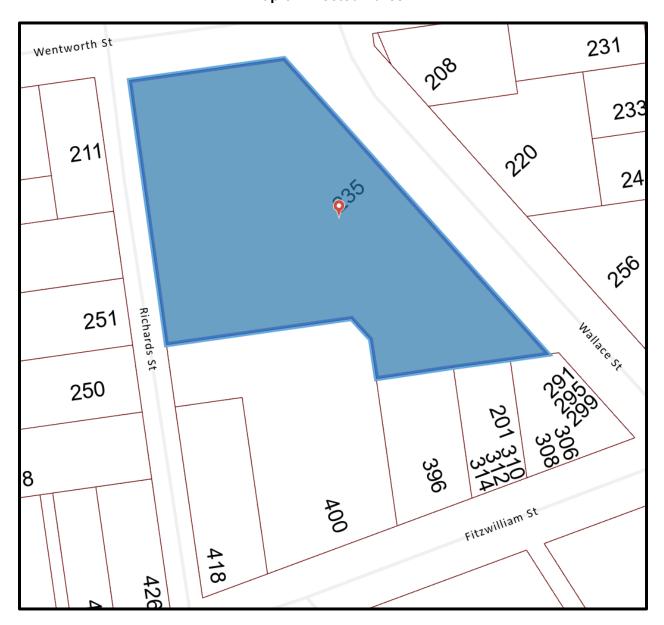
- 15. No Assignment the Owner shall not assign its interest in this Agreement except to a subsequent owner in fee simple of the Parcel.
- 16. Severance if any portion of this Agreement is held invalid by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of this Agreement.
- 17. Interpretation 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 thereto so require.
- 18. Further Assurances the parties hereto shall execute and do all such further deeds, acts, things and assurances that may be reasonably required to carry out the intent of this Agreement.
- 19. Waiver waiver by the City of a default by the Owner shall be in writing and shall not be deemed to be a waiver of any subsequent or other default.
- 20. Powers Preserved this Agreement does not:
  - (a) affect or limit the discretion, rights or powers of the City under any enactment or at common law, including in relation to the use or subdivision of the Parcel;
  - (b) affect or limit any enactment relating to the use or subdivision of the Parcel; or
  - (c) relieve the Owner from complying with any enactment, including in relation to the use or subdivision of the Parcel, and without limitation shall not confer directly or indirectly any exemption or right of set-off from development cost charges, connection charges, application fees, user fees or other rates, levies or charges payable under any bylaw of the City.
- 21. Reference every reference to each party is deemed to include the heirs, executors, administrators, personal representatives, successors, assigns, servants, employees, agents, contractors, officers, licensees and invitees of such party, wherever the context so requires or allows.

22. Enurement – this agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns.

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

Executed by the CITY OF NANAIMO by its authorized signatories:
Mayor
Corporate Officer
Executed by TELUS COMMUNICATIONS INC. by its authorized signatories:
Olut
Name : Manasweeta Bhatia Title : Director, Real Estate Development
Name:

# APPENDIX "A" to Revitalization Tax Exemption Agreement Map of Affected Parcel



### **APPENDIX "B" to Revitalization Tax Exemption Agreement**

### **Revitalization Tax Exemption Certificate**

In accordance with the City of Nanaimo "REVITALIZATION TAX EXEMPTION BYLAW 2018 NO. 7261" (the "Bylaw"), and in accordance with a Revitalization Tax Exemption Agreement dated for reference the 27th day of September, 2022 (the "Agreement") entered into between the City of Nanaimo (the "City") and Telus Communications Inc. (the "Owner"), the registered owner of 235 Wallace Street Iegally described as Lot 1, Section 1, Nanaimo District, Plan EPP114195 (the "Parcel"):

This certificate certifies that the Parcel is subject to a revitalization tax exemption equal to the following assessment value of the Parcel: Class 06 Business/Other: \$3,796,000.00 multiplied by the municipal rate of tax in effect for Class 06 – Business/Other for each of the taxation years 2026 to 2035 inclusive.

The Tax Exemption is provided under the following conditions:

- 1. The Owner does not breach any term, condition or provision of, and performs all obligations set out in, the Agreement and the Bylaw;
- 2. The Owner has not sold all or any portion of his or her equitable or legal fee simple interest in the Parcel without the transferee taking an assignment of the Agreement, and agreeing to be bound by it;
- 3. The Owner, or a successor in title to the Owner, has not allowed the property taxes for the Parcel to go into arrears or to become delinquent;
- 4. The Exempt Use (as defined in the Agreement) of the Project is not discontinued;
- 5. The Agreement is not otherwise terminated.

If any of these conditions are not met then the Council of the City of Nanaimo may cancel this Revitalization Tax Exemption Certificate. If such cancellation occurs, the Owner of the Parcel, or a successor in title to the Owner as the case may be, shall remit to the City the recapture amount calculated in accordance with the Bylaw.

## APPENDIX "C" to Revitalization Tax Exemption Agreement Plans and Specifications for the Project DP001214

### SCHEDULE "C" Revitalization Area



#### **DEVELOPMENT PERMIT NO. DP001214**

### TELUS COMMUNICATIONS INC. Name of Owner(s) of Land (Permittee)

### 400 FITZWILLIAM STREET Civic Address

- This development permit is issued subject to compliance with all of the bylaws of the municipality applicable thereto, except as specifically varied or supplemented by this permit.
- This development permit applies to and only to those lands within the municipality described below, and any and all buildings, structures and other developments thereon:

Legal Description:

### LOT 1, SECTION 1, NANAIMO DISTRICT, PLAN 26286 PID No. 002-742-713

- The land described herein shall be developed strictly in accordance with the following terms and conditions and provisions of this permit and any plans and specifications hereto which shall form a part thereof.
  - Schedule A Location Plan
  - Schedule B Site and Parking Plans
  - Schedule C Building Elevations and Details
  - Schedule D Subdivision Plan
  - Schedule E Landscape Plan and Details
- If the landowner does not substantially start any construction with respect to which this permit was issued within two years after the date it was issued, the permit lapses.
- This permit is not a building permit nor does it constitute approval of any signage. Separate applications must be made for a building permit and sign permit.

### TERMS OF PERMIT

The "City of Nanaimo Zoning Bylaw 2011 No. 4500" is varied as follows:

1. Section 7.6.1 Size of Buildings – to increase the maximum allowable building height for proposed Building A from 14m to 17m and for proposed Building B from 14m to 19m.

### CONDITIONS OF PERMIT

- 1. The subject property is developed in substantial compliance with the Site and Parking Plans prepared by Omicron Architecture Engineering Construction Ltd., dated 2021-AUG-12, as shown on Schedule B.
- 2. The subject property is developed in substantial compliance with the Building Elevations and Details prepared by Omicron Architecture Engineering Construction Ltd., dated 2020-NOV-19, as shown on Schedule C.
- The subject property is developed in substantial compliance with the Landscape Plan and Details prepared by Connect Landscape Architecture, dated 2021-AUG-12, as shown on Schedule E.
- 4. The subject property is subdivided in substantial compliance with the Subdivision Plan prepared by Omicron Architecture Engineering Construction Ltd., dated, 2021-AUG-12, as shown on Schedule D, prior to building permit application.
- 5. A Statutory Right-of-Way for the public plaza facing Wallace Street (shown as "Public Terrace" on Schedule E, L1.0) is registered on title prior to building occupancy.

AUTHORIZING RESOLUTION PASSED BY COUNCIL THE **30TH** DAY OF **AUGUST**, **2021**.

Corporate Officer

Date

CH/In/jr

Prospero attachment: DP001214



### **DEVELOPMENT PERMIT NO. DP001214**

Subject Property

CIVIC: 400 FITZWILLIAM STREET

LEGAL: LOT 1, SECTION 1, NANAIMO DISTRICT, PLAN 26286

WENTWORTH ST

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Schedule B

Off-site frontage layout to be determined through detailed design review at Building Permit stage. NOTE:

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SITE PLAN KEYNOTES

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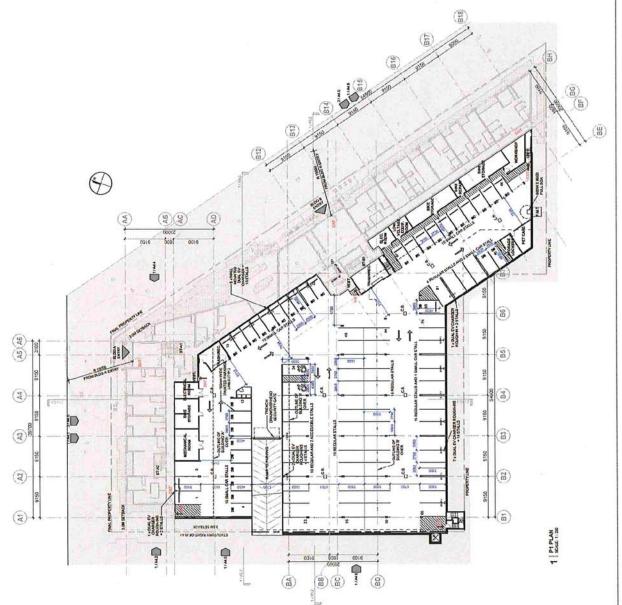
TELUS LIVING - NANAIMO

SITE PLAN

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TELUS LIVING - NANAIMO

P1 FLOOR PLAN

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Schedule C

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TELUS LIVING - NANAIMO

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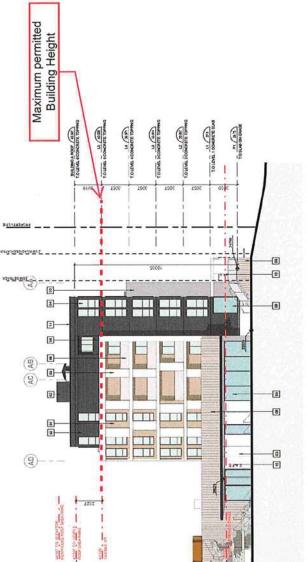
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ELEVATIONS BUILDING A



**ELEVATIONS LEGEND** 

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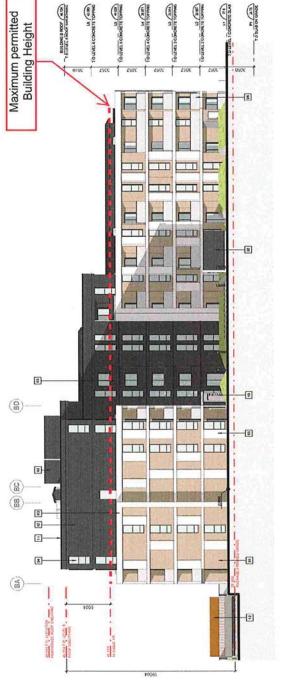
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TELUS LIVING - NANAIMO

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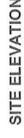
ELEVATIONS BUILDING B

TELUS LIVING - NANAIMO

TELUS









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1 ELEVATION - SITE - RICH

9 of 10



3 | ELEVATION - SITE - WENTWORTH ST

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TELUS LIVING - NANAIMO

SITE ELEVATIONS





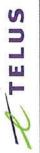






- 3 CORRUGATED METAL CLADDING, PREFINISHED
- 4 PERFORATED CORRUGATED METAL PANEL
  - 5 GLASS PANEL, CLEAR







MATERIAL PALETTE

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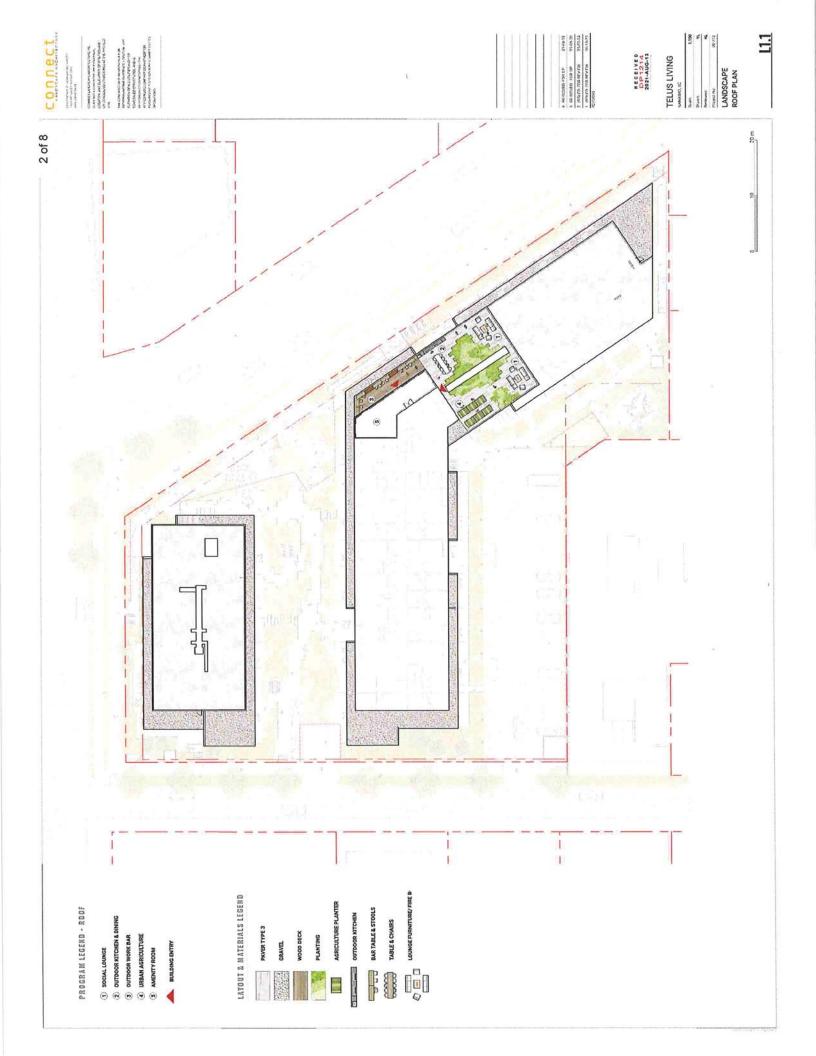


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PROPOSED LOT SUBDIVISION







3 of 8

LAYOUT & MATERIALS LEGEND

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PROGRAM LEGEND

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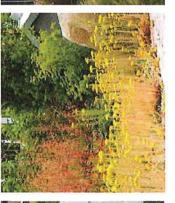
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CAREX TUNULOGIA	BERKELEY SEDGE	12 FOT	450MM C.C.
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ASTER SUBSPICATUS	DOUGLAS ASTER		DOMING.C.
BRODIAEA	QUSTER ULY		300MMC.C.
CAMASSIA	COMMON CAMAS		300MMC.C.
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RIVER BIRCH

PACIFIC MADRONE

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VINEMAPLE

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ACER CINNALA FLAME

PACIFIC CRAB APPLE

STRAWBERRY BUSH

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CORNUS SERICEA KELSMI

AMELIS VIRGINIANA

AHONIA NERVOSA

KELSYII DOCWOOD

MIX 2-4M HT. B&B, MULTI-STEM

MIX 3-4M, HT., B&B

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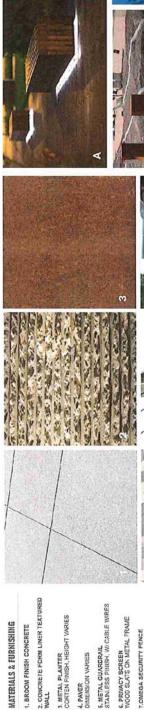
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TELUS LIVING

DP1214 2021-AUG-13

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MATERIALS & FURNISHING PALETTE TELUS LIVING

