

# The Corporation of the Town of Bradford West Gwillimbury

## By-law 2020-75

A By-law to establish a Heritage Property Tax Rebate Program to provide tax rebates in respect of eligible heritage property under the *Municipal Act*, S.O. 2001, Chapter 25, Section 365.2, as amended.

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WHEREAS Section 365.2 of the *Municipal Act*, S.O. 2001, c.25, provides that a local municipality may establish a program to provide tax rebates in respect of eligible heritage property;

AND WHEREAS it is desirable to conserve the Town of Bradford West Gwillimbury's heritage resources for the benefit of the community and posterity in a manner which respects their architectural, historical, and contextual significance and ensures their future viability as functional components of the Town of Bradford West Gwillimbury;

AND WHEREAS it is desirable to use property tax rebate as a tool to encourage owners of heritage property to invest in the proper conservation and restoration of identified heritage attributes of their property to ensure the public benefit of the Town of Bradford West Gwillimbury's built heritage for present and future generations;

AND WHEREAS a request has been received to establish a Heritage Tax Rebate Program in the Town of Bradford West Gwillimbury for properties designated under the Ontario Heritage Act; R.S.O. 1990, c. 0.18, as amended;

AND WHEREAS the Town of Bradford West Gwillimbury Heritage Committee has recommended that a Heritage Property Tax Rebate Program be established and Council is in agreement with this recommendation through passing of Motion COW 2019-105 which was ratified by Council on December 17, 2019;

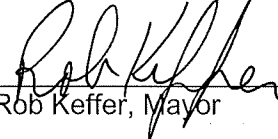
NOW THEREFORE the Council of The Corporation of the Town of Bradford West Gwillimbury enacts as follows:

1. THAT the Heritage Property Tax Rebate Program Guidelines, attached as Schedule "A", be adopted.
2. THAT the Town of Bradford West Gwillimbury Heritage Property Tax Rebate Program shall be administered in accordance with the provisions of the 'Heritage Tax Rebate Program Guidelines', attached as Schedule "A".
3. THAT within thirty (30) days of the passing of this By-law, notice shall be provided to the Minister of Finance, the County of Simcoe, the Ministry of Culture and owners of designated properties within the Town of Bradford West Gwillimbury.

4. THAT the Town shall notify The Corporation of the County of Simcoe of the passing, and provide a copy, of this By-law, the amount of Heritage Property Tax Refund, First Effective Taxation Year and request inclusion in Schedule "A" of Simcoe County By-law No. 6475.
5. THAT this by-law shall come into force and effect on the day it is passed.

Enacted this 15<sup>th</sup> day of September, 2020.

  
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Rebecca Murphy, Clerk

  
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Rob Keffer, Mayor

## SCHEDULE "A"

### HERITAGE PROPERTY TAX REBATE PROGRAM GUIDELINES

#### 1. PROGRAM GOAL

The purpose of this program is to assist in offsetting some of the costs associated with the conservation and maintenance efforts of eligible heritage properties. The goal is to encourage the conservation and restoration of identified heritage attributes of eligible properties for present and future generations

#### 2. DEFINITIONS

**2.1** *Committee* means Heritage Committee for the Town of Bradford West Gwillimbury and any person(s) or entity designated to act on its behalf.

**2.2** *Council* means the Council of the Corporation of the Town of Bradford West Gwillimbury.

**2.3** *Eligible Heritage Property* means a property or portion of a property:

**2.3.1** that is located within the Town;

**2.3.2** that is designated under Part IV of the Ontario Heritage Act or is part of a heritage conservation district under Part V of the Ontario Heritage Act;

**2.3.3** that is subject to an Heritage Easement Agreement with the Town under Section 37 of the Ontario Heritage Act or an easement agreement with the Ontario Heritage Foundation, under Section 22 of the Ontario Heritage Act, or an agreement with the Town respecting the preservation and maintenance of the property;

**2.3.4** that complies with any additional eligibility criteria set out in this By-law;

**2.3.5** *Heritage Tax Rebate* means an amount of property taxes that may be rebated in respect of an Eligible Heritage Property. The amount of the rebate, unless otherwise specified, shall be 40% of the taxes for municipal purposes levied on the Eligible Heritage Property;

**2.3.6** *Heritage Easement Agreement* means an agreement between the Town and the Owner and authorized under this By-law, which sets out the easement, mutual covenants and restrictions with respect to but not limited to the preservation of the heritage features and value

of the heritage property, in accordance with the *Ontario Heritage Act*. This Agreement shall be registered in the Land Registry Office and shall be enforced by the Town or its assigns against the Owner and subsequent owners of the property;

**2.3.7** *Owner* means the registered owner of the property as reflected on a current transfer/deed of the lands or on the Town's assessment roll;

**2.3.8** *Program* means the Heritage Tax Rebate Program as established by this By-law; and

**2.3.9** *Town* means The Corporation of the Town of Bradford West Gwillimbury.

### **3.0 GENERAL**

**3.1** The program is subject to any regulations that the Minister of Finance may make governing by-laws on tax rebates or reductions for heritage properties.

**3.2** The program may be eliminated by Council through repeal of this By-law at any time and without prior notice whatsoever to any persons.

**3.3** Funding for the program is subject to annual municipal budget review and approval process.

**3.4** This by-law does not oblige the Town or Council to provide funding for this program.

**3.5** No priority will be given to persons who have previously obtained a Heritage Tax Rebate.

**3.6** Funding will be provided based on order of date of deemed complete applications until annual budget is fully utilized.

**3.7** All designated property tax classes within the Town of Bradford West Gwillimbury shall be eligible for application under the program subject to terms and conditions contained within the program guidelines.

**3.8** The Town reserves the right to review and revise the program on an annual basis through amendment to Schedule A.

### **4.0 PROGRAM ELIGIBILITY CRITERIA**

**4.1** The following must be complied with to be eligible for the Program:

- 4.1.1 The property must be an *Eligible Heritage Property* as defined;
- 4.1.2 the *Owner* must enter into an Heritage Easement Agreement with the *Town* respecting the preservation and maintenance of a built heritage resource (s)/attributes on the property;
- 4.1.3 The *Owner* must provide an insurance certificate from an insurance company/agent/broker that states that the *Owner* has a valid insurance policy which insures the building against normal perils that are coverable by all risk property insurance in an amount equal to the replacement cost of a similar scaled new building with an exterior design complementary to the existing structure;
- 4.1.4 The subject property must be subject to property taxation;
- 4.1.5 The subject property must be habitable and should be occupied;
- 4.1.6 The subject property must not be the subject of any Town by-law contraventions, work orders or other outstanding municipal requirements, as of the date of the application is received by the Town. There must also be no outstanding municipal fines, arrears of taxes, fees or penalties assessed against the property. In the event that an owner pays any and all outstanding tax liabilities in respect of an eligible heritage property, the owner may apply for a Heritage Tax Rebate within the timeframes outlined and shall, if eligible, qualify for a full Heritage Tax Rebate for that year; and
- 4.1.7 the *Owner* must submit a 'Heritage Property Tax Rebate Program: Entrance and Renewal' application deemed complete by staff within prescribed timeframes.

## 5.0 APPLICATION DETAILS

- 5.1 An application must be made by the registered *Owner* of the *Eligible Heritage Property* for every year that the *Owner* wishes a property to be considered for a Heritage Tax Rebate.
- 5.2 Applications must be submitted on the prescribed form.
- 5.3 Applications shall be submitted no earlier than January 1<sup>st</sup> and no later than January 31<sup>st</sup> in the year following the year for which the *Owner* is seeking to obtain the Tax Rebate. Applications received outside of this time frame, whether earlier or later, will not be accepted.

- 5.4** In the first year of the Program the application fee is \$250.00 for entrance into the Program. For each subsequent year in the Program the Owner is required to pay a Renewal Fee of \$50.00.
- 5.5** For applications to be deemed complete they must:
- 5.5.1** Display compliance with all eligibility criteria;
  - 5.5.2** Pay the applicable New Application or Renewal Fee;
  - 5.5.3** Provide property and Owner contact information;
  - 5.5.4** Identify if residential buildings are habitable and occupied;
  - 5.5.5** Identify if there are any outstanding municipal fines, arrears of taxes, fees or penalties assessed against the property and any Town by-law contraventions, work orders or other outstanding municipal requirements, as of the date of the application is received by the Town;
  - 5.5.6** Provide a copy of the required Insurance Certificate;
  - 5.5.7** Provide a Summary of Completed, Ongoing and Future Works;
  - 5.5.8** Provide evidence that the Owner has shown 'good faith' and 'continuous effort' that they are reinvesting in the property to ensure attributes identified in the designation by-law and the level of maintenance identified in the Heritage Easement Agreement are complied with. As such, to qualify and/or remain eligible for the rebate the applicant must specify any maintenance and conservation works completed in the year tax the rebate is being sought and comment on any anticipated, on-going, and multi-year expenditures;
  - 5.5.9** Dated photos of any work/maintenance on relevant 'identified' heritage attributes;
  - 5.5.10** A copy of the Heritage Easement Agreement in the first year and subsequent years if revised;
  - 5.5.11** Any additional plans, studies, specifications, etc. as required by Town staff for review purposes; and
  - 5.5.12** Provide sign off that the provided information is true, consent for inspection, consent with the Municipal Freedom of Information and Protection of Privacy Act, and compliance with the applicable designation by-law and Heritage Easement Agreement.

## **6.0 ASSESSMENT**

- 6.1** Rebates shall be based on the assessed value (as determined by the Municipal Property Assessment Corporation) of the entire property.
- 6.2** If the assessment of a property for a year changes as a result of proceedings under the *Assessment Act*, the Heritage Tax Refund shall be re-determined using the new assessment value and the tax roll for the year shall be amended to reflect the determined value.

## **7.0 NON-COMPLIANCE WITH HERITAGE DESIGNATION BY-LAW AND HERITAGE EASEMENT AGREEMENT**

- 7.1** No rebate will be given under this By-law where the Town determines that the Heritage Easement Agreement and/or Designation By-law is not complied with.
- 7.2** If the owner of an Eligible Heritage Property demolishes any structures and/or heritage attributes without approval or breaches the terms of the Heritage Easement Agreement, the Town may require the Owner to repay part or all of any Heritage Tax Rebate provided to the Owner for one or more years under this by-law.
- 7.3** The Town may require the Owner to pay interest on the amount of any repayment required under this by-law, at a rate not exceeding the lowest prime rate reported to the Bank of Canada by any of the Banks listed in Schedule I of the Bank Act (Canada), S.C. 1991, c. 46 calculated from the date or dates the heritage tax refund was provided.
- 7.4** Any amount repaid to the Town by the Owner pursuant to this by-law shall be shared by the Town, and the school boards that share in the revenue from taxes on the property, in the same proportion that they share in the cost of the Heritage Tax Rebate on the property.

## **8.0 LIMITATIONS**

- 8.1** Property taxes are comprised of three components:
  - 8.1.1** Municipal Tax (Bradford West Gwillimbury);
  - 8.1.2** County tax (County of Simcoe); and
  - 8.1.3** Provincial Education Tax.
- 8.2** The amount of the annual tax refund shall be 40% of the Town (municipal tax) component (including the Capital and Police levy), 40% of the County

component, and 40% of the provincial education component of the taxes paid on the eligible property.

- 8.3** The maximum annual rebate for a property's municipal component is \$5,000. Any requested rebate that exceeds this value must be approved by Council.
- 8.4** The refund will be in the form of either:
- 8.4.1** A credit to the owner's property tax account; or
- 8.4.2** The owner will be issued a refund cheque.
- 8.5** If the property subject to the Heritage Tax Rebate is sold while receiving the Heritage Tax Rebate, the new Owner must re-submit an application to be eligible for the Program.
- 8.6** An Owner of an Eligible Heritage Property may retain the benefit of any tax refund obtained under this section, despite the provisions of any lease or other agreement relating to the property

## **9.0 ADMINISTRATION**

- 9.1** The Heritage Tax Rebate Program shall be administered by the Office of Community Planning.
- 9.2** The Heritage Tax Rebate will be distributed by the Finance Department upon approval of the Manager of the Office of Community Planning or their delegate. If there is a disagreement regarding an application or an application is denied in whole or in part, the Owner and/or Staff can submit the application to the Towns' Heritage Committee and Council for consideration.
- 9.3** Upon submitting a New Application or Renewal Application, the Owner must consent to the Town conducting the necessary inspections to ensure that the relevant Heritage Easement Agreement is being complied with. The Owner of the property will be provided with a written summary of all inspections.
- 9.4** The Office of Community Planning Staff, at their sole discretion shall:
- 9.4.1** Determine whether more information or material is required from the Owner before accepting an Application;
- 9.4.2** Determine whether an Application is deemed complete; and



- 9.4.3** Use judgement and discretion to determine whether a property has met all criteria to be eligible for a rebate including passing any necessary inspections.