

The Corporation of the City of Burlington

City of Burlington By-law 37-2021

To amend By-law 61-2016, being a by-law to provide tax reductions or refunds in respect of eligible heritage property, to add eligibility for commercial properties designated under Part IV or Part V of the Ontario Heritage Act.

File: 501-01-07 (PL-26-21)

Whereas Section 365.2 of the *Municipal Act*, 2001, S.O. 2001, c. 25 as amended, provides that a local municipality may establish a program to provide tax reductions or refunds in respect of eligible heritage property; and

Whereas the Council of the Corporation of the City of Burlington at its meeting on October 15, 2012, approved a tax rebate program to assist owners of properties designated under Part IV of the *Ontario Heritage Act*, R.S.O. 1990, c. O. 18, as amended, with the maintenance of their properties; and

Whereas the Council of the Corporation of the City of Burlington enacted and passed By-law 77-2014, on the 18<sup>th</sup> day of December 2014, being a by-law to provide for tax rebates in respect of eligible heritage property; and

Whereas the Council of the Corporation of the City of Burlington enacted and passed By-law 90-2015, on the 23<sup>rd</sup> day of November 2015, being a by-law to amend By-law 77-2014, being a by-law to provide for tax rebates in respect of eligible heritage property; and

Whereas the Council of the Corporation of the City of Burlington enacted and passed By-law 61-2016, on the 28<sup>th</sup> day of November 2016, being a by-law to repeal and replace By-law 77-2014 and By-law 90-2015, enacted and passed the 18<sup>th</sup> day of December 2014; and

Whereas the Council of the Corporation of the City of Burlington deems it necessary to amend By-law 61-2016, enacted and passed on the 28<sup>th</sup> day of November; and

Now therefore the Council of The Corporation of the City of Burlington hereby enacts as follows:

1. Section 1 d), Definitions, of By-law 61-2016 is amended as follows:

a) By adding the words in bold type so that it reads:

“Eligible Heritage Property” means a residential **or commercial** property or portion of a residential **or commercial** property:

- i. that is located in the City of Burlington; and
- ii. that is designated under Part IV of the *Ontario Heritage Act* R.S.O. 1990, c. 0.18, as amended or is part of a heritage conservation district under Part V of the *Ontario Heritage Act*; and
- iii. that is subject to either an easement agreement with the City under section 37 of the *Ontario Heritage Act*, a heritage easement agreement with the Ontario Heritage Trust under section 22 of the *Ontario Heritage Act*, or a heritage conservation agreement with the City;

2. Section 1 f), Definitions, of By-law 61-2016 is amended as follows:

b) By adding the words in bold type so that it reads:

“Heritage Property Tax Rebate Program” means the financial assistance program by this By-law to assist an Owner of a residential **or commercial** Eligible Heritage Property to maintain and conserve their property.

3. Section 9, Amount of Tax Rebate, of By-law 61-2016 is amended by deleting section 9 in its entirety and replacing it with the following new section 9:

A Heritage Property Tax Rebate granted by the City for an Eligible Heritage Property shall be based on the assessed property value as determined by MPAC. The amount of a Heritage Property Tax Rebate shall be equivalent to the value of:

**For Residential Properties**

- forty percent (40%) of the taxes levied for City and school purposes for the 2018 tax year and each year after.

**For Commercial Properties**

- twenty percent (20%) of the taxes levied for City and school purposes for the 2021 tax year and each year after.

The rebate amount for both residential and commercial properties is based on the taxes levied that are attributable only to:

- a. the building or structure, or portion of the building or structure, that is the Eligible Heritage Property, and
- b. the land used in connection with the Eligible Heritage Property.

**Notice to Minister of Finance**

4. The Clerk of the City of Burlington shall deliver a copy of this By-law to the Minister of Finance within thirty (30) days of the date of passing.

**Enactment**

5. This By-law comes into force on the day it is passed.
6. Other than that which is outlined above, all other regulations and requirements outlined in By-law 61-2016 remain in effect.

Enacted and passed this 18<sup>th</sup> day of May, 2021.

Mayor Marianne Meed Ward \_\_\_\_\_

City Clerk Kevin Arjoon \_\_\_\_\_