

The Corporation of the City of Burlington By-law 61-2016

City of Burlington By-law 61-2016

A by-law to provide for tax rebates in respect of eligible heritage property
File: 501-01-7 (PB-96-14)

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 rebates 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 18th 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 23rd 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 deems it necessary to amend By-law 77-2014, enacted and passed on the 18th day of December 2014; and

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

Definitions

1. In this By-law:

- a) "City" means the Corporation of the City of Burlington;
- b) "Contravention" means an offence under a municipal By-law for which enforcement proceedings have been commenced and includes any non-compliance with an easement agreement and/or heritage conservation agreement;
- c) "Council" means the Council of The Corporation of the City of Burlington;
- d) "Eligible Heritage Property" means a residential property or portion of a

residential 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;
- e) “Heritage Property Tax Rebate” means a tax rebate granted pursuant to the Heritage Property Tax Rebate Program;
- f) “Heritage Property Tax Rebate Program” means the financial assistance program established by this By-law to assist an Owner of a residential Eligible Heritage Property to maintain and conserve their property;
- g) “MPAC” means the Municipal Property Assessment Corporation;
- h) “*Ontario Heritage Act*” means the *Ontario Heritage Act* R.S.O.1990, c 0.18, as amended;
- i) “Owner(s)” means the owner of an Eligible Heritage Property, and may include a corporation and partnership and the heirs, executors, administrators and other legal representatives of a person to whom the context can apply according to law;

Subject to Availability

1. The Heritage Property Tax Rebate Program contemplated by this By-law may be eliminated by Council through repeal of the By-law at any time with no notice whatsoever to affected persons. This program is subject to annual city budget review and approval.
2. The Heritage Property Tax Rebate Program is subject to any regulations that the Minister of Finance may make regarding tax rebates or reductions for heritage properties.
3. The Heritage Property Tax Rebate Program shall be administered by Planning and Building Department in association with the Finance and Legal Departments of the City.

Application

4. The Owner of an Eligible Heritage Property seeking a Heritage Property Tax Rebate shall make an application in the form prescribed by the City. The City shall only accept such applications until the last day of February in the year following the tax year to which the application applies. Applications submitted outside of this time period will not be accepted and will be returned to the Owner.
5. A new application shall be made by the Owner of the Eligible Heritage Property in accordance with the terms of this By-law for each year subsequent to the passage of this By-law in which an Owner seeks a Heritage Property Tax Rebate. No Heritage Property Tax Rebates will be granted by the City where an Eligible Heritage Property or its Owner has unpaid taxes, local improvement charges, fees, or other monies owed to the City for any taxation year(s) prior to and including the year to which the application applies.
6. Eligible Heritage Property Owners will be required to enter into heritage conservation agreement with the City. The Heritage Conservation Agreement shall not be registered on the title of the Eligible Heritage Property.
7. Applications must be submitted on the Heritage Property Tax Rebate Program form to the City's Planning and Building Department.

Compliance with Agreements

8. The Owner must keep the Eligible Heritage Property insured against normal perils that are coverable on an all risk policy basis, including fire insurance, in an amount equal to the replacement cost of the Heritage Property.

Amount of Tax Rebate

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:
 - twenty percent (20%) of the taxes levied for city and school board purposes for the 2014 tax year;
 - twenty five percent (25%) of the taxes levied for the city and school board purposes for the 2015 tax year;
 - thirty percent (30%) of the taxes levied for City and school board purposes for the 2016 tax year;
 - thirty-five percent (35%) of the taxes levied for City and school board purposes for the 2017 tax year;

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

The rebate amount 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 uses in connection with it.

Limitations and Restrictions

10. Where one parcel of land has multiple heritage easement agreement(s) and/or heritage conservation agreement(s) registered, multiple Heritage Property Tax Rebates will not be provided in respect of the same Eligible Heritage Property as no more than one rebate will be issued per property per taxation year.
11. If the tax assessment of an Eligible Heritage Property changes as a result of proceedings under the *Assessment Act* or the *Municipal Act*, a Heritage Property Tax Rebate that has been granted by the City shall be recalculated using the new assessment value. If as a result of a recalculation the City has granted an Owner an amount greater than that which would have been granted based on the new assessed value, the City may recover the excess amount.
12. No Heritage Property Tax Rebate will be granted where the City, in its sole discretion, determines the heritage easement agreement and/or heritage conservation agreement applicable to the Eligible Heritage Property is not complied with to the satisfaction of the City's Director of Planning and Building.
13. The Eligible Heritage Property must be in a good and sound state of repair. No Heritage Property Tax Rebate will be granted where the Eligible Heritage Property is the subject of any outstanding property standards violations, work orders or outstanding taxes with the City.
14. In the event that an Owner of an Eligible Heritage Property demolishes an Eligible Heritage Property without obtaining a demolition permit, the City may require the Owner to repay all of any Heritage Property Tax Rebates provided to the Owner for each and every year of participation in the Heritage Property Tax Rebate Program under this By-law.
15. The City may require the Owner to pay interest on the amount of any repayment required by this By-law, at the prime rate of the City's bank, calculated from the date or dates the Heritage Property Tax Rebates were granted.

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Rebate Payment

16. All Heritage Property Tax Rebates granted will be in the form of a refund cheque issued to the Eligible Heritage Property owner(s). The refund will be processed after March 1 of the year following the tax year to which the application applies.

Notice to Minister of Finance

17. The Clerk of the City of Burlington shall provide notice of this By-law to the Minister of Finance within thirty (30) days of the date of passing.

Enactment

18. This By-law comes into force on the day it is passed.
19. That By-Law No.77-2014 and By-law 90-2015 be hereby repealed.

Enacted and passed this 28th day of November, 2016

Mayor Rick Goldring _____

City Clerk Angela Morgan _____