

Town of St. Marys Heritage Property Tax Rebate Program

The **St. Marys Heritage Property Tax Rebate Program** is available to owners of heritage designated properties located within the Heritage Conservation District in order to help them in the conservation and preservation of the Town's built heritage resources. These operating guidelines and the attached application form are subject to the conditions set out in enacting by-law 79-2017, and shall be used by persons wishing to apply for a Heritage Property Tax Rebate.

Where available, the Heritage Property Tax Rebate shall be given in the form of a credit applied to that property's tax account for the tax year in respect of which the application was made.

The Heritage Property Tax Rebate Program set out in By-law 79-2017 is subject at all times to the availability of funding for the Program and to the budget as it is allocated each annual year. Nothing in this By-law requires the Town to provide funding for this program and the Heritage Property Tax Rebate may be eliminated by Council through repeal of the By-law at any time with no notice whatsoever to affected persons.

PROGRAM ELIGIBILITY

- 1) In order to qualify for a Heritage Property Tax Rebate, a Heritage Property must meet all eligibility conditions for either Program A or Program B.
- 2) No property is eligible for a tax rebate under this By-law if in the same tax year the same property is the subject of a Vacant Building Tax Rebate or a Charity Tax Rebate.
- 3) A maximum of one Heritage Property Tax Rebate will be given per Eligible Property per tax year.

To be eligible a property must be designated under the terms and conditions of the *Ontario Heritage Act*, and be under a Part V (heritage conservation district) designation.

The property must be in compliance with the *Ontario Heritage Act* and any Town of St. Marys by-laws and have no taxes or other monies owing to the municipality.

AMOUNT OF TAX REBATE

Program A

- 1) The amount of the rebate provided for an Eligible Property under Program A shall be 20% of the taxes for municipal and school purposes levied on the property assessed in the commercial class that are attributable 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, as determined by the Director.

Program B

- 1) The amount of the rebate provided for an Eligible Property under Program B shall be the portion of the Approved Renovation Cost which has actually been spent on the Approved Renovation and for which the Owner has submitted original invoices and proof of payment as required, up to a maximum of 40% of the taxes for municipal and school purposes levied on the property assessed in the residential, commercial or multi-residential classes that are attributable 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, as determined by the Director.
- 2) A Heritage Property Tax Rebate shall take the form of a credit applied to that property's tax account.

REPAYMENT

- 1) If the Owner of a Heritage Property;
 - a) Demolishes a building on the Heritage Property;
 - b) Breaches the terms of the relevant Heritage Conservation and Maintenance Agreement;
 - c) Submits an Application under Program B for any costs not actually incurred by the Owner in completing an Approved Renovation; or,
 - d) Does not complete an Approved Renovation in the manner approved by the Director;

Then the Town may, in addition to any other remedy, revoke the Heritage Property's enrolment in either Program and require the Owner to pay the Heritage Property Tax Refund(s) provided to the Owner for the applicable year or years.

- 2) If the Town revokes a property's enrolment in either Program, then the Director shall provide the Owner with written notice.

PROGRAM COMPONENTS:

Program A

A Heritage Property is an Eligible Property for Program A if:

- a) It is in the **commercial property class** as defined by the *Assessment Act*, RSO 1990 c A.31 and Ontario Regulation 282/98 thereunder, as amended;

- b) There is at least one building on the property, and all buildings on the property are substantially occupied;
- a) The Owner of the property permits any and all reasonable inspections which may be requested by the Director of Development Services and the results of any such inspections are satisfactory to the Director;
- c) The property is not the subject of any unpaid taxes, local improvement charges, fees, or other monies owed to the Town;
- d) The property is not the subject of any by-law contraventions, work orders, orders to comply, or outstanding municipal requirements; and,
- e) The property is not the subject of any current property standards non-compliance.

Program B

A Heritage Property is an Eligible Property for Program B if:

- b) It is in either the **residential property class, the commercial property class or the multi-residential property class** as defined by the *Assessment Act*, RSO 1990 c A.31 and Ontario Regulation 282/98 thereunder, as amended;
- c) The Owner of the property permits any and all reasonable inspections which may be requested by the Director of Development Services and the results of any such inspections are satisfactory to the Director;
- d) The building on the property has undergone an Approved Renovation in the tax year for which the Heritage Property Tax Rebate is sought and all work described in the **Project Proposal** has been substantially completed;
- e) There is at least one building on the property, and all buildings on the property are substantially occupied;
- f) The property is not the subject of any unpaid taxes, local improvement charges, fees, or other monies owed to the Town;
- g) The property is not the subject of any contraventions, work orders or outstanding municipal requirements; and,
- h) The property is not the subject of any outstanding property standards non-compliance.

Approved Renovations

- 1) The Owner(s) of an Eligible Property who plans to complete an Eligible Renovation and who wishes to apply for Program B under this By-law shall **submit** to the Director a **Project Proposal no later than August 31** in the year for which the Eligible Renovation will be completed.

- 2) A Project Proposal shall be in the form supplied by the Town and shall include a description of the intended work, a concise explanation of how the intended work and a detailed budget for the intended work.
- 3) Applications will be processed in the order of receipt by the Town and funding will be awarded on a first come, first served basis. The Director shall consider all complete Project Proposals received before August 31 and shall either approve or refuse each.
- 4) If the Project Proposal is approved, the Director may approve any portion of the budget of the Eligibility Renovation as the Director considers appropriate, up to the full budget for the Eligible Renovation.
- 5) The Director shall notify the Owner(s) of the Director's decision in writing.
- 6) Approval of a Project Proposal is limited to the approval of funding for the Eligible Renovation. It does not constitute and shall not be taken to constitute any other permission or approval required by law for the Eligible Renovation. It is the sole responsibility of an Owner to ensure that an Eligible Renovation and all work undertaken in connection therewith complies with all applicable laws and by-laws, and to obtain all permissions, approvals, permits and licences which may be required including, but not limited to, permissions under the *Building Code Act*, the *Fire Protection and Prevention Act*, the *Planning Act*, the *Conservation Authorities Act*, and the *Environmental Protection Act*.

APPLICATION AND GRANT PROCESS:

1. The property owner is encouraged to contact the Building Department as early as possible when planning a project. The early staff consultation will assist the owner in determining eligible projects and clarify the rebate process. Please contact Susan Luckhardt, Planning Coordinator at 519-284-2340 ext 243.
2. The owner may apply for a Heritage Property Tax Rebate by submitting a complete application in the form provided by the Town no later than February 28 in the year following the year for which the Heritage Property Tax Rebate is sought.
3. **An Application for Program A must include the following to be considered complete:**
 - a) Complete Application Form – Part A, bearing the signature(s) of the Owner(s) of the property;
 - b) A copy of the signed Heritage Conservation and Maintenance Agreement;
 - c) High resolution, high quality colour photographs of all exterior elevations of the Eligible Property, each labelled with the date on which the photograph was taken; and,
 - d) Proof of adequate insurance on the Eligible Property.

4. **An Application for Program B must include the following to be considered complete:**
 - a) Complete Application Form – Part A & Part B, bearing the signature(s) of the Owner(s) of the property;
 - b) A copy of the signed Heritage Conservation and Maintenance Agreement;
 - c) High resolution, high quality colour photographs of all exterior elevations of the Eligible Property, each labelled with the date on which the photograph was taken, including photographs taken before and after any changes in the appearance of the exterior of the building as a result of an approved renovations;
 - d) High resolution, high quality colour photographs taken before and after any changes in the appearance of the interior of the building as a result of an approved renovation;
 - e) Proof of adequate insurance on the Eligible Property;
 - f) A copy of the Application Form – Part B Project Proposal;
 - g) A copy of the Director’s letter approving the proposed work;
 - h) Original receipts, invoices and expense reports, together with proof of payment.
5. An application must be complete with all required information. When appropriate, the Building Department may request additional information before an application is processed.
6. Building Department staff will review the applications to determine eligibility and completeness.
7. **Incomplete applications will be returned and any resubmissions will go into the queue behind others on file at that time. Applications received after February twenty-eight (28th) will not be considered.**
8. The property owner will permit Building Department staff to enter the property to assess the work while it is in progress and when complete to determine if the work was carried out in conformity with the Project Proposal application. The property owner/applicant is required to contact the Building Department in writing concerning any changes to the project which are proposed during the course of the work. The work subject to the rebate must be completed by December 31 of the calendar year of the application.

9. **OTHER PERMITS:** Please note that a Heritage Permit may be required for the proposed project affecting buildings designated under Part IV or Part V of the Ontario Heritage Act. The Heritage Permit application is subject to approval by the Heritage Conservation District Advisory Committee. Heritage Permit application forms are available from the Building Department. Also depending on the nature of the project a Building Permit from the Town's Building Department may be required and application forms for a Building Permit are available from the Building Department. It is recommended to pre-consult with the Building Department on all permit requirements and submit any required permit applications at the same time as your application for the Heritage Property Tax Rebate so that approvals can be streamlined to assist with your timelines.

Application Process - Program A

Stage	Item	Date Due	Description
1	Rebate Application	Applications accepted as of January 3 of the year seeking the tax rebate. Deadline: February 28 in the year following the year for which the Heritage Property Tax Rebate is sought.	Applicant submits a Heritage Property Tax Rebate Application Form to Town Staff.
2	Review of Application	Following receipt of complete Rebate Application	Town Staff reviews Rebate Application and provides written notice of enrollment or ineligibility for program.
3	Issuing of Rebate	Upon applicant meeting all requirements	Heritage Property Tax Rebate is issued to the property owner.

Application Process - Program B

Stage	Item	Date Due	Description
1	Project Proposal	Project Proposals for work to be completed in 2017 will be received at any time prior to: August 31	Applicant submits a Heritage Property Tax Rebate Project Proposal to Town Staff.
2	Statement of Authorized Eligible Expenses and Heritage Permit		If Project Proposal is successful, Staff issues Statement of Authorized Eligible Expenses and Heritage Permit confirming the proposed work that is eligible for a Heritage Property Tax Rebate.
3	Completion of Eligible Work	Must be completed by: December 31, 2017	To be eligible for a rebate, work must be completed in any single taxation year.
4	Rebate Application	Applications accepted as of January 3 of the year seeking the tax rebate. Deadline: February 28 in the year following the year for which the Heritage Property Tax Rebate is sought.	Applicant submits a Heritage Property Tax Rebate Application to staff, documenting completed work and expenses.
5	Review of Work	Following receipt of complete Rebate Application	Staff reviews Rebate Application and conducts an on-site review of work.
6	Issuing of Rebate	Upon applicant meeting all requirements	Heritage Property Tax Rebate is issued to property owner of the heritage property.



APPEAL

- 1) An Owner who receives a written notice in relation to their application may appeal the Director's decision to Council by delivering a Notice of Appeal in the form supplied by the Town to the Town Clerk within fifteen (15) days of receiving the written notice.

For further information please contact:

Susan Luckhardt
Planning Coordinator
Town of St Marys

PO Box 998

408 James Street South

Tel: 519-284-2340 ext 243 / Fax: 519-284-0902 / Email: sluckhardt@town.stmarys.on.ca

HERITAGE PROPERTY TAX REBATE PROGRAM APPLICATION FORM

INSTRUCTIONS:

1. If you are applying for Program A, please complete Part A of the application.
2. If you are applying for Program B, please complete Part A & Part B of the application.

An Application for Program A must include the following to be considered complete:

1. Complete Application Form – Part A, bearing the signature(s) of the Owner(s) of the property;
2. A copy of the signed Heritage Conservation and Maintenance Agreement;
3. High resolution, high quality colour photographs of all exterior elevations of the Eligible Property, each labelled with the date on which the photograph was taken; and,
4. Proof of adequate insurance on the Eligible Property.

An Application for Program B must include the following to be considered complete:

1. Complete Application Form – Part A & Part B, bearing the signature(s) of the Owner(s) of the property;
2. A copy of the signed Heritage Conservation and Maintenance Agreement;
3. High resolution, high quality colour photographs of all exterior elevations of the Eligible Property, each labelled with the date on which the photograph was taken, including photographs taken before and after any changes in the appearance of the exterior of the building as a result of an approved renovations;
4. High resolution, high quality colour photographs taken before and after any changes in the appearance of the interior of the building as a result of an approved renovation;
5. Proof of adequate insurance on the Eligible Property;
6. A copy of the Application Form – Part B Project Proposal;
7. A copy of the Director's letter approving the proposed work;
8. Original receipts, invoices and expense reports, together with proof of payment.



PART A - ANNUAL APPLICATION FORM

HERITAGE PROPERTY TAX REBATE PROGRAM

I hereby make application for approval of Heritage Property Tax Rebate under the provisions of the Town of St. Marys By-law No. 79-2017.

PROPERTY OWNER INFORMATION

NAME OF APPLICANT:	
MAILING ADDRESS:	POSTAL CODE:
HOME PHONE #:	WORK PHONE #:
EMAIL ADDRESS:	FAX#:

PROPERTY INFORMATION

MUNICIPAL ADDRESS	Street No.	Street Name
TAX ROLL NUMBER		

REQUIRED INFORMATION TO DETERMINE ELIGIBILITY

1. **DESIGNATION UNDER THE ONTARIO HERITAGE ACT**
 - a) Property is located within the Heritage Conservation District area
Yes _____ No _____

2. PHOTOGRAPHS OF BUILDING OR FEATURES

Please provide a current photograph of each elevation of the building (north, south, east and west). Please place the date that each photograph was taken on the image.

Photographs Provided: Yes _____ No _____
Date of Photographs _____



3. HERITAGE AGREEMENT WITH THE TOWN OF MARYS:

Has a completed and signed copy of the Preservation and Maintenance Agreement Form for the subject property been attached to this application? Yes No

4. CONDITION OF BUILDING

To be eligible, the property/building must be in good and habitable condition.

- a) Were seventy-five (75%) of the units within the building actually in use in the manner for which they were intended during the tax year: Yes No
- b) Does the building meet the current standards of the Property Standards Bylaw: Yes No

5. INSURANCE

Please provide a copy of your current Certificate of Insurance for this property.

Copy of Certificate Insurance provided: Yes No

Name of Insurance Company: _____
 Mailing Address of Insurance Company: _____
 Policy Number: _____

6. CONTRAVENTIONS

Is the property the subject of any Town by-law contraventions, work orders, penalties, fees, arrears of taxes, fines or other outstanding municipal requirements as of the date of application? Yes _____ No _____

If **yes**, please identify the issue:

7. OTHER PROPERTY TAX REDUCTION PROGRAMS

Is the subject property currently receiving tax reductions or refunds under other municipal programs (i.e. commercial/industrial vacancy refunds or charity rebates)?

Yes _____ No _____

If **yes**, please identify the program: _____



ANTICIPATED WORK FOR UPCOMING YEAR

Please identify any anticipated restoration and maintenance activities and costs associated with the property for the coming year.

DECLARATION

I, the undersigned _____, am the authorized (owner/agent of owner) named in the above application and I certify the truth of all the statements or representations contained herein.

I agree to the terms and conditions of the Heritage Property Tax Rebate Program as established by the Town of St. Marys under By-law 79-2017.

Signature of Property Owner/Applicant

Date



PART B - PROJECT PROPOSAL FORM – PROGRAM B

The Project Proposal shall be submitted no later than **August 31** in the year for which the eligible renovation will be completed. **The project proposal must be approved prior to the start of any work in order to be eligible for the Heritage Property Tax Rebate Program.**

PROPERTY INFORMATION

MUNICIPAL ADDRESS	Street No.	Street Name
TAX ROLL NUMBER		

PROPERTY OWNER INFORMATION

NAME:	
MAILING ADDRESS:	POSTAL CODE:
HOME PHONE #:	WORK PHONE #:
EMAIL ADDRESS:	FAX#:

SUMMARY OF SCOPE OF WORK

<p>Specify each item (eg. Masonry, carpentry, painting, etc.)</p>			
<p>Location of work on building</p>			
<p>Brief description of the item (eg. Replace damaged wood with like materials)</p>			
<p>Proposed start date for work item</p>			

Summary of Estimates for Work

Item (corresponding with those listed in scope of work)	Name of Contractor	Estimated Cost
		Total Estimated Cost

DECLARATION

I, the undersigned _____, am the authorized (owner/agent of owner) named in the above application and I certify the truth of all the statements or representations contained herein.

I agree to the terms and conditions of the Heritage Property Tax Rebate Program as established by the Town of St. Marys under By-law 79-2017.

Signature of Property Owner/Applicant

Date