



BY-LAW NO. 2023-0086

A By-law to repeal and replace By-law No. 2010-0006, being the by-law to establish the Town's Heritage Property Tax Refund Program under Section 365.2 of the Municipal Act.

WHEREAS Section 365.2 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, authorizes a municipality to pass a by-law to establish a program to provide tax reductions or refunds in respect of eligible heritage properties;

AND WHEREAS Council for the Corporation of the Town of Halton Hills passed By-law No. 2010-0006 to establish the Heritage Property Tax Refund. By-law 2010-0006 was subsequently amended by By-law Nos. 2010-0015, 2015-0057, and 2018-0067;

AND WHEREAS Council for the Corporation of the Town of Halton Hills now deems it necessary and in the public interest to repeal and replace By-law No. 2010-0006 as amended by By-law Nos. 2010-0015, 2015-0057, and 2018-0067.

AND WHEREAS on September 18, 2023, Council for the Town of Halton Hills adopted Report No. PD-2023-055 dated August 25, 2023, in which certain recommendations were made relating to repealing and replacing By-law 2010-0006 as amended by By-law Nos. 2010-0015, 2015-0057, and 2018-0067 relating to the Heritage Property Tax Refund Program;

PART 1 – DEFINITIONS

1. In this By-law:

Committee means Heritage Committee for the Town of Halton Hills and any person(s) or entity designated to act on its behalf.

Council means the Council of the Corporation of the Town of Halton Hills.

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

- (a) that is located within the Town.
- (b) 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*.
- (c) that is subject to:
 - (i) a 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 a Heritage Preservation and Maintenance Agreement with the Town respecting the preservation and maintenance of the property for the purpose of the Program.
- (d) that complies with any additional eligibility criteria set out in this By-law.

Heritage Tax Refund means an amount of property taxes that may be refunded in respect of an Eligible Heritage Property.

Heritage Easement Agreement means an agreement under either Section 22 or Section 37 of the *Ontario Heritage Act*, 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 and is registered on title in the Land Registry Office for the Land Titles Division of Halton, and which is

enforceable by the Ontario Heritage Trust or by the Town or its assigns against the Owner and subsequent owners of the property.

Heritage Preservation and Maintenance Agreement means an agreement between the Town and the Owner as authorized under this By-law, which sets out the 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* for the purpose of the Program and is enforceable by the Town or its assigns against the Owner.

Owner means the registered owner(s) of the property as reflected on title at the Land Registry Office or on a current transfer/deed of the lands.

Program means the Heritage Tax Refund Program as established by this By-law.

Town means The Corporation of the Town of Halton Hills.

PART 2 - LIMITATIONS

2. The Program is subject at all times to the availability of funding for the Program. The Town is not required to provide funding for this Program and the Program may be eliminated by Council and this By-law repealed with no notice to affected Owners.
3. The Program is subject to any regulations that the Minister of Finance may make governing by-laws relating to tax refunds or reductions for heritage properties.
4. The Program is subject to an application approval by the Committee.
5. The Program is subject to the Owner entering into a Heritage Preservation and Maintenance Agreement with the Town.
6. Notwithstanding Paragraph 5 herein, where a Heritage Easement Agreement was previously registered against the Eligible Heritage Property and the Owner is in compliance with the terms of the said Heritage Easement Agreement, the Heritage Preservation and Maintenance Agreement shall not be required.

PART 3 - HERITAGE TAX REFUND

7. Upon successful application, one Heritage Tax Refund may be paid annually for each Eligible Heritage Property in the property tax class of residential, multi-residential, commercial, or farm as defined by the *Assessment Act* R.S.O. 1990, c.A31 and Regulations thereunder.
8. The maximum amount of Heritage Tax Refund, unless otherwise specified, shall be 20% of the assessed taxes for municipal, regional, and school purposes levied on the property. The property tax reduction applies to the building or structure (or portion of) that is an Eligible Heritage Property, and the lands eligible are calculated as percentage of the total taxes levied on the property. The Town will determine the Heritage Tax Refund with the assistance of the Municipal Property Assessment Corporation (MPAC).
9. Only one Heritage Property Tax Refund will be paid for the Eligible Heritage Property.
10. Where an Eligible Heritage Property is currently receiving tax reductions or refunds under any other municipal program, the amount of the Heritage Tax Refund shall be calculated on the adjusted taxes after such other refunds or rebates have been taken into account.

PART 4 – ELIGIBILITY CRITERIA

11. To be eligible for a Heritage Tax Refund, the Owner shall provide proof of all of the following to the satisfaction of the Town:
- (i) The property has been designated as a property of cultural heritage value or interest under Part IV of the *Ontario Heritage Act* or it must be identified as a contributing property within a heritage conservation district designated under Part V of the *Ontario Heritage Act*;
 - (ii) The property is subject to a Heritage Easement Agreement under either Section 22 or 37 of the Act; or the Owner has entered into a Heritage Preservation and Maintenance Agreement with the Town;
 - (iii) The Heritage Easement Agreement referred to in subsection (ii) above shall be registered on title to the Eligible Heritage Property at such time that the application is approved by the Committee;
 - (iv) The Heritage Preservation and Maintenance Agreement referred to in subsection (ii) above shall be executed by the Owner of the property and submitted with the documents required in Section 13 herein and shall be in force at such time that the application is approved by the Committee;
 - (v) The Owner is in compliance with the terms of the existing Heritage Easement Agreement to the satisfaction of the Town;
 - (vi) The Eligible Heritage Property is not subject to any contraventions, work orders or outstanding municipal requirements;
 - (vii) There are no outstanding municipal fines, arrears of taxes, fees or penalties assessed against the Owner;
 - (viii) The Eligible Heritage Property is occupied and in good and habitable condition.

PART 5 – APPLICATION PROCESS

12. An application in the form prescribed by the Town shall be submitted no later than the last day of February in the year following the first year for which the owner is seeking to obtain the tax refund, in accordance with Section 365.2 (9) of the *Municipal Act*.
13. The application shall be submitted to the Committee along with the following:
- (i) Copy of the property insurance policy
 - (ii) Photographs showing the elevation of the building and designated feature(s) and the date on which the photographs were taken.
14. Following the last day of February, the application shall be reviewed by the Committee at its next scheduled monthly meeting. Upon approval, the application shall be forwarded to the Town's Corporate Services Department for processing.
15. An application for a Heritage Tax Refund must be made for every year that the Owner wishes the property to be considered for a refund.

PART 6 – INSPECTION OF HERITAGE PROPERTY

16. The Owner hereby consents to the Committee or its assigns, conducting inspection of interior and exterior of the Eligible Heritage Property at any reasonable time, upon being provided with at least 24 hours' prior notice by the Committee.
17. The purpose of such inspection is to ensure compliance with the relevant Heritage Easement Agreement or Heritage Preservation and Maintenance Agreement and

to confirm the eligibility criteria herein.

PART 7 – PENALTIES

- 18. The Town of Halton Hills requires that any property receiving a Heritage Property Tax Refund complies fully with municipal by-laws and is not subject to any contraventions, work orders, penalties, fees, arrears of taxes, fines or outstanding requirements. Any property that does not meet such criteria will not be eligible for the refund.
- 19. This By-law repeals By-law 2010-0006, By-law 2010-0015, By-law 2015-0057, and By-law 2018-0067.
- 20. This By-law shall come into full force and effect on its date of passing.

BY-LAW read and passed by the Council for the Town of Halton Hills this 18th day of September, 2023.

Originally Signed By:

MAYOR – ANN LAWLOR

Originally Signed By:

TOWN CLERK – VALERIE PETRYNIAK