

BY-LAW No. 2010-020
OF THE
CORPORATION OF THE TOWN OF COLLINGWOOD



BEING A BY-LAW TO PROVIDE FOR HERITAGE PROPERTY TAX RELIEF
(HERITAGE TAX REFUND)

WHEREAS section 365.2 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the council of a local municipality may pass a by-law establishing a program to provide tax refunds in respect of eligible heritage properties;

AND WHEREAS a request has been received to establish a Heritage Tax Refund Program in the Town of Collingwood for properties designated under the *Ontario Heritage Act*; R.S.O. 1990, c. O.18, as amended;

AND WHEREAS the Town of Collingwood Heritage Advisory Committee has recommended that a Heritage Tax Rebate Program such a program be established and Council is in agreement with this recommendation;

NOW THEREFORE COUNCIL OF THE CORPORATION OF THE TOWN OF COLLINGWOOD ENACTS AS FOLLOWS:

1. **THAT** the Heritage Tax Refund Program Guidelines, attached as Schedule "A", be adopted.
2. **THAT** the Town of Collingwood Heritage Tax Refund Program shall be administered in accordance with the provisions of the Heritage Tax Refund 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 Collingwood.
4. **THAT** this By-law shall come into effect upon the passing thereof.

ENACTED AND PASSED this 8th day of February, 2010.

MAYOR (signed)
CLERK (signed)

SCHEDULE "A" TO BY-LAW NUMBER 2010-020

HERITAGE TAX REFUND PROGRAM GUIDELINES

1.0 GENERAL

- 1.1 The program may be eliminated by Council through repeal of this By-law at any time and without prior notice whatsoever to any persons.
- 1.2 Funding for the program is subject to annual municipal budget review and approval process.
- 1.3 The program is subject to any regulations that the Minister of Finance may make governing by-laws on tax refunds or reductions for heritage properties.
- 1.4 The program shall be administered through the Collingwood Heritage Advisory Committee and Finance Department, with final approval by Council.
- 1.5 All designated property tax classes within the Town of Collingwood shall be eligible for application under the program subject to terms and conditions contained within the program guidelines.
- 1.6 Property owners will be required to enter into a Heritage Preservation and Maintenance Agreement with the Town of Collingwood.

2.0 PROGRAM ELIGIBILITY

- 2.1 The property must be an eligible heritage property designated under the *Ontario Heritage Act* as a property of cultural heritage value or interest under Part IV of the *Ontario Heritage Act* (an individual property designation) or a **significant** heritage property under Part V (Collingwood Downtown Conservation District) as shown on Schedule "B" (list of significant & non-significant heritage properties).
- 2.2 If the Town designates any other property under Part IV of the *Ontario Heritage Act* in the future,, it will automatically qualify for the program.
- 2.3 Properties must comply with both provincial and municipal eligibility requirements.

3.0 APPLICATION DETAILS

- 3.1 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 Refund.
- 3.2 Applications must be submitted on the prescribed form. There is a one-time application fee of \$50.00, collected in the first year of participation in the program.
- 3.3 Applications for the 2010 program will be accepted from the effective date of this by-law until June 15, 2010. In subsequent years, applications will be accepted from January 1 until March 15 of each year. Applications received outside of this time frame, whether earlier or later, will not be considered.
- 3.4 Applications shall be subject to review to ensure property taxes are not in arrears. If tax arrears are attributable to an eligible heritage property, no Heritage Tax Refund shall be given. 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 Refund within the timeframes previously outlined and shall, if eligible, qualify for a full Heritage Tax Refund for that year.

- 3.5 Applications shall include submission of a current photograph of each elevation of the building (north, south, east and west) with the date of the photograph on the back.
- 3.6 Applications shall include confirmation that the property is not in contravention of any by-laws, work orders or other outstanding municipal requirements of the Town of Collingwood.

4.0 LIMITATIONS

4.1 Property taxes are comprised of three components:

- 1. Municipal Tax;
- 2. County Tax; and
- 3. Provincial Education Tax.

The amount of the annual tax refund shall be 10% of the Town (municipal tax) component, with additional annual tax refunds available on the provincial education and County components of the taxes paid on the eligible property. (AMENDED BY BY-LAW NO. 2015-086)

- 4.2 Multiple Heritage Tax Refunds shall not be authorized on a single parcel of land.
- 4.3 If the property is sold while receiving the Heritage Tax Refund, the new owner must re-submit an application to be eligible for the program.

5.0 ANNUAL INSPECTION AND COMPLIANCE WITH THE HERITAGE PRESERVATION AND MAINTENANCE AGREEMENT

- 5.1 The property shall be inspected by the Town of Collingwood on an annual basis. This inspection will determine the work required for compliance with the Heritage Preservation and Maintenance Agreement. The owner of the property will be provided with a written summary of the inspection.
- 5.2 Owners will be responsible for requesting the annual inspection between March 15th and June 15th of each year by contacting Town of Collingwood (Building Services).
- 5.3 If during subsequent annual inspections, it is found that the owner is not in compliance with the Heritage Preservation and Maintenance Agreement, the Heritage Tax Refund will not be granted.
- 5.4 The determination of compliance with the Heritage Preservation and Maintenance Agreement is at the sole and absolute discretion of the Town of Collingwood.

6.0 DETERMINATION OF FUNDING

- 6.1 No priority will be given to persons who have previously obtained a Heritage Tax Refund.

7.0 ASSESSMENT

- 7.1 Refunds shall be based on the assessed value (as determined by the Municipal Property

Assessment Corporation) of the entire property.

- 7.2 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.

8.0 NON-COMPLIANCE WITH HERITAGE DESIGNATION

- 8.1 No Heritage Tax Refund will be given under this By-law where the Town determines that the Heritage Preservation and Maintenance Agreement or Reasons for Designation Outline (as described in heritage designation by-law for the property) is not complied with.

9.0 REFUND PAYMENT

- 9.1 All Heritage Tax Refunds shall take the form of a cheque issued to the owner of the eligible heritage property.
- 9.2 In the event of change of ownership, the Town shall prorate the Heritage Tax Refund in accordance with information contained in the tax roll and issue the refund accordingly.