



Heritage Property Tax Rebate Application Form

Application for Approval of a Heritage Property Tax Rebate as per City of Sault Ste. Marie By-law 2005-186 under Section 365.2 of the Municipal Act, 2001, S.O. 2001, c.25, as amended.

NOTE TO APPLICANTS:

Owners of property designated under the Ontario Heritage Act and subject to a heritage conservation easement agreement or preservation and maintenance agreements on a built heritage resource may be eligible to receive a 40% refund of the taxes for municipal and school purposes levied on their eligible heritage property. These operating guidelines and the attached application form are subject to the conditions set out in enacting By-Law 2005-186, and shall be used by persons wishing to apply for a Heritage Property Tax Refund.

1. DEFINITIONS

- 1.1 **"Built heritage resource"** means a building or structure of historic or architectural value that reveals some of the broad architectural, cultural, social, political, economic or military patterns of our local history or that has some association with specific events or people that have shaped the details of that history.
- 1.2 **"City"** means The Corporation of the City of Sault Ste. Marie.
- 1.3 **"Council"** means the Council of The Corporation of City of Sault Ste. Marie.
- 1.4 **"Eligible heritage property"** means a property or portion of a property,
- i) That is located in the City of Sault Ste. Marie;
 - ii) 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; and
 - iii) That is subject to either an easement agreement with the City under section 37 of the Ontario Heritage Act, an easement agreement with the Ontario Heritage Foundation under section 22 of the Ontario Heritage Act, or an agreement with the City respecting the preservation and maintenance of a built heritage resource on the property.
- 1.5 **"Heritage tax refund"** means an amount of tax that may be refunded in respect of an eligible heritage property. The amount of a heritage tax refund, unless otherwise specified, shall be 40% of the taxes for municipal and school purposes levied on the eligible heritage property.
- 1.6 **"Municipal"** means the City of Sault Ste. Marie.
- 1.7 **"Owner(s)"** includes 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.

- 1.8 "Person(s)" includes 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.

2. GENERAL PROVISIONS

- 2.1 The Heritage Tax Refund Program set out in By-Law 2005-186 is subject at all times to the availability of funding for the program. By-Law 2005-186 does not require the City of Sault Ste. Marie or Council to provide funding for this program and the heritage tax refund contemplated by By-Law 2005-186 may be eliminated by Council through repeal of the enacting By-Law at any time with no notice whatsoever to affected persons.
- 2.2 The Heritage Tax Refund Program is subject to any regulations that the Minister of Finance may make governing By-Laws on tax refunds and reductions for heritage properties.

3. HERITAGE TAX REFUND

- 3.1 Subject to the conditions set out in By-Law 2005-186, one Heritage Tax Refund may be paid annually for each eligible heritage property in the property tax class of residential/farm as defined by the Assessment Act, R.S.O. 1990, c. A.31 and Ontario Regulation 282/98 there under, as amended.
- 3.2 If multiple easement and/or preservation and maintenance agreements are registered on one parcel of land, multiple refunds will not be provided in respect of the same heritage features.
- 3.3 The portion of a property's total assessment that is attributable to the building or structure or portion of the building or structure that is eligible heritage property and the land used in connection with it may be determined by the assessment corporation at the request of the City.
- 3.4.1 The owner of an eligible heritage property must make application on the prescribed form during the month of February in the year following the year for which the owner is seeking to obtain the Heritage Tax Refund. Applications not received during the month of February, whether earlier or later, will not be considered.
- 3.4.2 Where funding is insufficient to give a Heritage Tax Refund to each otherwise eligible applicant, applications received will be pro rated. No priority will be given to applicants who have previously obtained a Heritage Tax Refund.
- 3.4.3 Subject to Section 2 and 9 of By-Law 2005-186, an application for a Heritage Tax Refund if approved, is valid for three years. If an application for a three-year Heritage Tax Refund is not approved, nothing prevents the owner from applying again in the subsequent year for a Heritage Tax Refund.
- 3.4.4 Upon application, the owner must consent to the City conducting periodic inspections to ensure that the relevant easement agreement or preservation and maintenance agreement is being complied with.



HERITAGE PROPERTY TAX REBATE PROGRAM

Corporation of the City of Sault Ste. Marie

99 Foster Drive, P.O. Box 580

Sault Ste. Marie, ON P6A 5N1

- 3.4.5 No Heritage Tax Refund will be given under By-Law 2005-186 where the City determines that the relevant easement agreement or preservation and maintenance agreement is not complied with to the satisfaction of the City.
- 3.5.1 Heritage Tax Refunds shall be calculated using the assessed value of the property for tax purposes.
- 3.5.2 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 and the tax roll for the year shall be amended to reflect the determination.
- 3.6.1 If the owner of an eligible heritage property demolishes the eligible heritage property or breaches the terms of the relevant easement or preservation and maintenance agreement, the City may, in addition to any other remedy, require the owner to repay part or all of any Heritage Tax Refund(s) provided to the owner for one or more years under By-Law 2005-186.
- 3.6.2 The City may require the owner to pay interest on the amount of any repayment required under this section, at a rate not exceeding the lowest prime rate reported to the Bank of Canada by any of the banks listed in Schedule I of the Bank Act (Canada), calculated from the date or dates the Heritage Tax Refund(s) were provided.
- 3.6.3 Any amount repaid under this section will be shared by the City and school boards that share in the revenue from taxes on the property, in the same proportion that they shared in the cost of the Heritage Tax Refund(s) on the property.
- 3.7.1 If tax arrears are attributable to a property, a Heritage Tax Rebate may be given in lieu of the heritage tax refund or in lieu of a portion of the Heritage Tax Refund set out in By-Law 2005-186. Such rebate will be subject to the same terms as a Heritage Tax Refund.
- 3.7.2 If tax arrears are attributable to a property, any refund or rebate granted under By-Law 2005-186 will first be applied against the outstanding tax liability in respect of the property.

4. **QUESTIONS:**

If you require help in completing this application form or have questions regarding the Heritage Property Tax Rebate Program, please contact:

Virginia McLeod
Manager Recreation & Culture
Recreation & Culture Division
Community Services Department
Level II, Civic Centre
99 Foster Drive, P.O. Box 580
Sault Ste. Marie, ON P6A 5N1
705-759-5311
v.mcleod@cityssm.on.ca

Christine Pascall
Accounting Manager/City Tax Collector
Accounting Division
Finance Department
Level II, Civic Centre
99 Foster Drive, P.O. Box 580
Sault Ste. Marie, ON P6A 5N1
705-759-5276
c.pascall@cityssm.on.ca

Application No. HTR _____ R&C DIV _____

Note:

The owner of an eligible heritage property must make application on the prescribed form during the month of February in the year following the year for which the owner is seeking to obtain the Heritage Tax Refund. **Applications not received during the month of February, whether earlier or later, will not be considered.**

Application received by:	Date:	Time:
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1. Applicant

Name of Property Owner (please print):	Tel. No: E-mail:
Mailing Address	Postal Code:

2. Property for which the application is being made

Property Location Address:

Roll # 5761 - _ _ _ - _ _ _ - _ _ _ _ - 0000

3. Under which part of The Ontario Heritage Act is the property designated?

☐ Part IV ☐ Part V (District)

Please provide the following information:

Designation By-law number: _____

Date of Approval: _____

4. Does your property have one of the following types of agreements in place?

☐ Heritage Conservation Easement Agreement ☐ Preservation & Maintenance Agreement

Date of agreement: _____

(Please attach a copy of the agreement, or indicate if a copy is already on file with the Recreation & Culture Division)

☐ Documentation previously submitted ☐ Documentation attached

5. Have you previously received a Heritage Property Tax Refund for this property?

☐ Yes

☐ No

If "Yes", give years and amounts: Year (s) Amount(s)

Years	Amounts

6. Tax year for which the refund is being requested _____

7. Is/has the property an assessment appeal registered on it? Yes ☐ No ☐

8. Is the property in good and habitable condition? Yes ☐ No ☐

If "No" please give details:

9. Is the property fully insured? Yes ☐ No ☐

If "No" please give details:

Please append a Certificate of Insurance with the application

10. Do you have an outstanding mortgage on the property? Yes ☐ No ☐

If there is an outstanding mortgage on the property please append a written letter from your lending institution stating that they are aware of your intent to have registered on title a Heritage Easement for the property in question and that they do not have any objections.

Letter appended Yes ☐ No ☐

11. Please attach recent (within 3 months) photographs of all elevations of the heritage property.

Please label and date all photographs:

(eg. "Property Name" "View north from Queen Street" "December, 2006")

Photographs attached Yes ☐ No ☐

12. Please list any exterior/interior maintenance planned within the following categories (use extra pages as required):

Exterior

i) What was done in the past year:

ii) Planned maintenance for present year:

iii) Long-term planned maintenance for future 3 years:

Interior (only as it relates to protecting the designated heritage features):

13. Is the property the subject of any City 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 provide details on the issue:

14. Please obtain any required authorization and check one of the following statements:

I, the applicant, am the sole owner of the property for which this application is made. ☐

I, the applicant, am one of the owners of this property and have received express authorization from all other property owners to make this application and receive the full heritage tax refund on their behalf. ☐

I certify that to the best of my knowledge the information provided in this application is accurate and complete, and I agree to the terms and conditions of the Heritage Property Tax Rebate Program as established by the City of Sault Ste. Marie under By-law 2005-186.

I also consent to the City conducting an inspection of the interior and exterior of the eligible heritage property at any reasonable time, if requires, to ensure that the relevant easement agreements or preservation and maintenance agreement is being complied with.

Owner Signature: _____

Witness: _____

Date (MMDDYY): _____

** If you are acting on behalf of the owner please obtain any required written authorization and attach proof to this form.*

Please forward the completed application and required attachments to:

Virginia McLeod

Manager Recreation & Culture
Recreation & Culture Division
Community Services Department
Level II, Civic Centre
99 Foster Drive
Sault Ste. Marie, ON P6A 5X6
705-759-5311
v.mcleod@cityssm.on.ca

**Notice with respect to the collection of personal information:*

Personal information on this form is collected under the authority of the Municipal Freedom of Information and Protection of Privacy Act R.S.O. 1990 m c.M.56 for the purpose of providing information for a Heritage Property Tax Rebate Program application for the above listed property. Questions about this collection should be directed to the Manager of Recreation & Culture, Recreation & Culture Division, Community Services Department, P. O. Box 580, Sault Ste. Marie, ON P6A 5N1 Phone: (705) 759-5310.