The Corporation of the
Township of Selwyn

By-law Number 2017-071

Being a by-law to establish a Heritage Property Tax Refund Program
for the Township of Selwyn

Whereas Section 365.2 of the Municipal Act 2001, S.O. 2001, c.25, as amended, provides that Council may pass a by-law establishing a program to provide heritage tax reductions or refunds with respect to eligible heritage properties;

And Whereas the Council of the Corporation of the Township of Selwyn deems it expedient to establish a Heritage Property Tax Refund program to financially assist landowners of designated heritage properties under the Ontario Heritage Act for the preservation, restoration and maintenance of said built heritage;

Now Therefore the Council of the Corporation of the Township of Selwyn enacts as follows:

1. Definitions in this By-law:

1.1 "Assessment Corporation" means the Municipal Property Assessment Corporation or any successor thereof under the Municipal Act.

1.2 "built heritage resources" 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.

1.3 "Township" means the Corporation of the Township of Selwyn.

1.4 "Committee" means the Corporation of the Township of Selwyn Heritage Advisory Committee.

1.5 "Council" means the Council of the Corporation of the Township of Selwyn.

1.6 "eligible heritage property" means a property or portion of a property that is:

   1) located in the Township of Selwyn; and
   2) designated under Part IV or Part V of the Ontario Heritage Act; and
   3) subject to either an Easement Agreement with the Township of Selwyn 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 an agreement with the Township of Selwyn respecting the Preservation and Maintenance of a built heritage resource on the property.

1.7 "heritage tax refund" means an amount of tax that may be refunded in respect of an eligible heritage property.

1.8 "municipal" means the Township of Selwyn.

1.9 "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;

1.10 "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. Heritage Tax Refund Program

2.1 Program Subject to Council Approval and Funding

The Heritage Tax Refund Program set out in this By-law is subject at all times to the availability of funding for the program. This By-law does not require the Township or Council to provide funding for this program and the Heritage Tax Refund contemplated by this By-law may be eliminated by Council through repeal of the By-law at any time with no prior notice whatsoever to affected persons.

2.2 Program Subject to Provincial Regulations

This Heritage Tax Refund Program is subject to any regulations that the Minister of Finance may make governing by-laws on tax refunds or reductions for heritage properties.

2.3 Annual Tax Refund

Subject to the conditions set out in this By-law, the tax credit provided in respect of eligible heritage properties shall be 40% of the taxes for municipal and school purposes levied on property assessed in the residential class; and 20% of the taxes for municipal & school purposes levied on property assessment in the commercial & multi-residential classes.

The refund will be issued in the form of a cheque to the bonafide landowner.

2.4 Annual Tax Refund in the event of Transfer of Land Ownership

In the event of a land ownership transfer, the refund amount shall be pro-rated to the subject program applicant based on the time of property sale. A subsequent owner shall apply to the program to initiate or continue the program funding for the said property.

2.5 No Multiple Tax Refunds

If multiple preservation and maintenance agreements or heritage easements are registered on one parcel of land, multiple refunds will not be provided in respect of the same eligible heritage property.

2.6 Determination of Eligible Assessment

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 Township.

2.7 Application Deadlines

The owner of an eligible heritage property must make application on the prescribed form (schedule "A" to this agreement) not later than the last day of February in the year following the year for which the owner is seeking to obtain the tax refund.

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.

2.8 Approval Priority if Insufficient Funds

Where funding is insufficient to give a Heritage Tax Refund to every eligible applicant who submits an application prior to the deadline specified in Section 2.7, all applications will be considered. No priority will be given to applicants who have previously obtained a Heritage Tax Refund.

2.9   Approval of Applications

Approval of the application shall be reviewed and determined by the Township of Selwyn Heritage Advisory Committee following receipt of all applications within the deadline specified in Section 2.7. Any decision(s) of said Committee which is not concurred with the landowner/applicant shall be appealed to the Municipal Council for a final disposition.

2.10 Partial Tax Refund

If available funds are insufficient to award the next otherwise eligible applicant a full Heritage Tax Refund, but would be sufficient to award a lesser amount of at least 10% of the taxes for municipal and school purposes levied on the property that are attributable to the eligible assessment, the entire remaining Heritage Tax Refund program funds for that year shall go to that applicant. If the remaining funds would not be sufficient to award this minimum amount, that applicant will not receive a Heritage Tax Refund that year and the next applicant will be considered using the same criteria.

2.11 Inspection

Upon application, the owner must consent to the Township conducting an inspection of the heritage property to ensure that the owner is in compliance with the relevant Heritage Easement Agreement or Maintenance and Preservation Agreement.

2.12 Non-Compliance with Agreement

No Heritage Tax Refund will be given under this By-law where the Township determines that the relevant Heritage Easement Agreement or Maintenance and Preservation Agreement has not been complied with to the satisfaction of the Township.

Where an owner is in breach of the Agreement but is willing to apply the Heritage Tax Refund to works which will bring the property back into compliance, the Township may approve a Heritage Tax Refund subject to conditions. Prior to approval of any such conditions, the owner shall file a written request including a proposed work plan with the Clerk and shall appear before the Township of Selwyn Heritage Advisory Committee to present their proposal. The Committee shall recommend to Council the approval or denial of the proposal including any conditions to be placed on the Heritage Tax Refund. The decision of Council is final.

2.13 Calculation Based on Assessment

Heritage Tax Refunds shall be calculated using the assessed value of the property for tax purposes or portion thereof subject to the easement or designation.

2.14 Assessment Changes

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 recalculated using the new assessment and the tax roll for the year shall be amended to reflect the determination.

2.15 Repayment

If the owner of an eligible heritage property demolishes the building or structure that is the eligible heritage property or breaches the terms of the relevant Heritage Easement or Preservation and Maintenance Agreement or fails to meet

the conditions of approval, the Township may require the owner to repay part or all of any Heritage Tax Refund(s) provided to the owner for one or more years under this By-law.

2.16 Repayment with Interest

The Township 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.

2.17 Distribution of Repayment

Any amount repaid under this section will be shared to all levels of government, in the same proportion that they shared in the cost of the Heritage Tax Refund(s) on the property.

2.18 No Heritage Tax Refund for Properties in Arrears

If tax arrears are attributable to an eligible heritage property, no Heritage Tax Refund shall be given under this By-law. 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 and shall qualify for a full Heritage Tax Refund subject to Council funding under Section 2.1 and the application deadlines set out in Section 2.7 of this By-law.

2.19 Monitoring Strategy

The Township of Selwyn Heritage Advisory Committee shall monitor/evaluate the program effectiveness and report to Council on an annual basis or as applicable with any appropriate recommendations.

3. Notices

3.1 Notice to Ministry of Finance and County of Peterborough

The Clerk is hereby directed to give notice of this By-law to the Minister of Finance and County of Peterborough within 30 days of the date it is passed.

Read a First, Second and Third time and finally passed this 28th day of November A.D., 2017.

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Mary Smith, Mayor

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Angela Chittick, Clerk

Corporate Seal