

**BY-LAW NUMBER 84 OF 2014
OF THE CITY OF SARNIA**

Re: "A By-Law to provide for tax refunds in respect of eligible heritage designated properties"

WHEREAS the Council of the Corporation of the City of Sarnia is empowered by section 365.2 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, to pass a by-law establishing a program to provide heritage tax refunds in respect of eligible heritage designated properties;

NOW THEREFORE the Council of The Corporation of The City of Sarnia enacts as follows:

1. In this By-law:

- (a) "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.
- (b) "City" means The Corporation of the City of Sarnia;
- (c) "Council" means the Council of The Corporation of the City of Sarnia;
- (d) "eligible heritage designated property" means a property or portion of a property,
 - i) that is located in the City of Sarnia;

- 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.
- (e) "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 shall be a maximum 40% of the taxes for municipal and school purposes levied as follows:
- i) a 10% refund for designated properties kept in good repair (in the opinion of Sarnia Heritage Committee after inspection) and applied for annually before March 31st. An additional 30% refund be made available in the form of matching funding for restoration and/or maintenance of designated features as approved by the Sarnia Heritage Committee prior to commencement of the work;
 - ii) the attributes of the building or structure or portion of the building or structure that is the eligible heritage property; and
 - iii) the attributes of the land used in connection with the eligible heritage property, as determined by the City.

- (f) "municipal" means the City of Sarnia.
 - (g) "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;
 - (h) "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. 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 City 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 notice whatsoever to affected persons.
 3. This 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.
 4. Subject to the conditions set out in this by-law, one heritage tax refund may be paid annually to a maximum of ten (10) refunds for each residential and five (5) for each commercial easement or preservation and maintenance agreement in respect of an eligible heritage property in the property tax class of residential and commercial as defined by the Assessment Act, R.S.O. 1990, c. A.31 and Ontario Regulation 282/98 thereunder, as amended.

5. 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.
6. 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.
7. (a) The owner of an eligible heritage property must make application on the prescribed form no earlier than the first business day of February and not later than the last day of February in the year following the year for which the owner is seeking to obtain the heritage tax refund. Applications received outside of this time frame, whether earlier or later, will not be considered;
- (b) Where funding is insufficient to give a heritage tax refund to each otherwise eligible applicant, applications will be considered in the order they are received. No priority will be given to applicants who have previously obtained a heritage tax refund.
- (c) 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 building or structure or portion of the building or structure that is the eligible heritage property and the land used in connection with the eligible

heritage property as determined by the City, 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.

- (d) An application for a heritage tax refund must be made for every year that an owner wishes a property to be considered for a heritage tax refund.
 - (e) Upon application, the owner must consent to the City conducting an inspection to ensure that the relevant easement agreement or maintenance and preservation agreement is being complied with.
 - (f) No heritage tax refund will be given under this by-law where the City determines that the relevant easement agreement or maintenance and preservation agreement is not complied with to the satisfaction of the City.
8. (a) Heritage tax refunds shall be calculated using the assessed value of the property for tax purposes.
- (b) 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 determined using the new assessment and the tax roll for the year shall be amended to reflect the determination.
9. (a) 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 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.

- (b) 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.
- (c) 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.

10. (a) 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 this by-law. Such rebate will be subject to the same terms as a heritage tax refund.

- (b) If tax arrears are attributable to a property, any refund or rebate granted under this by-law will first be applied against the outstanding tax liability in respect of the property.

11. The Clerk is hereby directed to give notice of this by-law to the Minister of Finance within 30 days of the date it is passed.

12. The City Treasurer is hereby directed to inform the County of Lambton of the amount of taxes to be refunded by the City under this By-law.

FINALLY PASSED this 8 day of September, 2014.



Mike Bradley
Mayor



Nancy Wright-Laking
City Clerk

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"A By-Law to A By-Law to provide for tax refunds in respect of eligible heritage designated properties"

READINGS:

FIRST: September 8, 2014

SECOND: September 8, 2014

THIRD:

THE CORPORATION OF THE CITY OF SARNIA
Planning and Building Department
City Hall
Sarnia, Ontario N7T 7N2