

TOWN OF MARKHAM



**A BY-LAW TO ESTABLISH A PROGRAM
TO PROVIDE TAX REDUCTIONS OR REFUNDS
IN RESPECT OF ELIGIBLE HERITAGE PROPERTIES**

This By-law is printed under and
by authority of the Council of
the Town of Markham

(Consolidated for convenience only
to February 20, 2007)

AMENDED BY:

By-law 2007-23 – February 13, 2007



BY-LAW 2003-341

Being a By-law to establish a program

to provide tax reductions or refunds

in respect of eligible heritage properties

WHEREAS the Council of The Corporation of the Town of Markham 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 properties;

AND WHEREAS the Council of The Corporation of the Town of Markham deems it advisable and in the public interest to provide financial assistance on the terms set out in this By-law as an incentive to encourage property owners to renovate, restore and maintain heritage buildings in the Town of Markham;

NOW THEREFORE the Council of The Corporation of The Town of Markham enacts as follows:

1. In this By-law:

“contravention “ means an offence under a municipal by-law, Act or regulation for which enforcement proceedings have been commenced that relates specifically to the building or land for which a Heritage Tax Reduction is sought or given;

"Council" shall mean the Council of The Corporation of the Town of Markham;

“Eligible Heritage Property” means land or buildings or a portion thereof that is,

- (i) located in the Town of Markham;
- (ii) 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) subject to a heritage easement agreement with the Town under section 22 or 37 of the *Ontario Heritage Act*

and that complies with the additional eligibility criteria set out in this By-law.

“Heritage Property Tax Reduction Program” means a financial assistance program adopted by the municipality to help owners of heritage properties maintain and restore

their properties for the benefit of the entire community by providing tax relief to owners of eligible heritage properties;

“Heritage Tax Reduction” means the amount of property tax reduction in respect of an Eligible Heritage Property;

“Lower Tier Municipality” has the same meaning as in Section 1 of the Municipal Act, 2001;

“MPAC” means the Municipal Property Assessment Corporation;

“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;

"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;

"Town" means The Corporation of the Town of Markham.

2. The amount of a Heritage Tax Reduction shall be 30% of the taxes for municipal and school purposes levied on the property that are attributable to:
 - (i) the building or structure or portion of the building or structure that is the Eligible Heritage Property; and
 - (ii) the land used in connection with the Eligible Heritage Property, as determined by the Town.
3. Subject to the conditions set out in this by-law, one Heritage Tax Reduction may be paid annually for each eligible heritage property in the property tax class of Residential, Multi-Residential, Farm, Commercial and Industrial as defined by the *Assessment Act*, R.S.O 1990, c. A. 31 and Ontario Regulation 282/98 thereunder, as amended.
4. MPAC, at the request of the Town, shall determine the portion of a property’s total assessment that is an attributable to the Eligible Heritage Property.

Eligibility Criteria

5. In order to be eligible to apply for a Heritage Tax Reduction, owners of the subject properties must provide proof, satisfactory to the Treasurer of the Town, of the following;

- (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 part of a heritage conservation district under Part V of the *Ontario Heritage Act*; and
- (ii) is subject to a heritage easement agreement under section 22 or 37 of the *Ontario Heritage Act*; and
- (iii) the heritage easement agreement referred to in subsection (ii) above shall be executed by the owner of the property and returned to the Town by December 15th of the taxation year for which relief is sought;
(Amended by By-law No. 2007-23)
- (iv) the Eligible Heritage Property is not the subject of any contraventions, work orders or outstanding municipal requirements; and
- (v) meets all of the following criteria, to the satisfaction of the Commissioner of Development Services:
 - (a) Be classified as a Group 1 or Group 2 structure as evaluated by Heritage Section staff using the Town of Markham's "Evaluating Heritage Resource" document ; and
 - (b) Be in a good and habitable condition
- (vi) there are no outstanding municipal fines, arrears of taxes, fees or penalties assessed against the applicant;
- (vii) Notwithstanding subsection (iii), for the 2006 taxation year, the owners of the following properties shall be required to return executed heritage conservation easement agreements to the Town by March 15, 2007, in order to obtain relief for the 2006 taxation year:
 - 2 David Gohn Circle
 - 4165 19th Avenue
 - 114 Main Street Markham North
 - 206 Main Street, Unionville
 - 236 Main Street, Unionville.

(Amended by By-law No. 2007-23)

6. All applications must include the following to be considered for the refund program:

- (i) Heritage easement agreement approved by Council.
- (ii) Photographs of all elevations of the Eligible Heritage Property.
- (iii) Proof of insurance on the Eligible Heritage Property.

7. The application will cover each year of the two-year period as long as the property remains an Eligible Heritage Property. Renewal of the Heritage Tax Reduction must be made by application every third year. The application fee shall be deducted from the Heritage Tax Reduction once calculated.

Limitations and Restrictions

8. The Heritage Tax Reduction program set out in this By-law is subject at all times to the availability of funding for the program. Nothing in this By-law requires the Town to provide funding for this program and the Heritage Tax Reduction 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.
9. The Heritage Tax Reduction program is subject to any regulations that the Minister of Finance may make governing by-laws on tax refunds and reductions for heritage properties.
10. Where 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.
11. Upon application, the owner must consent to the Town conducting an inspection of the interior and exterior of the Eligible Heritage Property at any reasonable time, if required, to ensure that the relevant heritage easement agreement is being complied with and to ensure that the eligibility criteria can be met.
12. No Heritage Tax Reduction will be given under this By-law where the Town determines that the relevant heritage easement agreement is not complied with to the satisfaction of the Town.
13. Heritage Tax Reductions shall be calculated using the assessed value of the property, as returned, for the taxation year for which the application is made.
14. If the assessment of a property for a year changes as a result of proceedings under the *Assessment Act* or *Municipal Act* or a judicial decision, the Heritage Tax Reduction shall be recalculated using the new assessment and the tax roll for the year shall be amended to reflect the determination. The Town may set off any amount in favour of the Town against any refund to be paid to the owner as a result of the appeal, or it may apply it against the taxes owed for the succeeding taxation year.
15. The Heritage Tax Reduction shall be repaid in full by the owner for every year where there is an outstanding contravention or where there are outstanding municipal fines, arrears of taxes, fees or penalties assessed against the owner.
16. The minimum amount of the Heritage Tax Reduction that shall be paid for an individual property is \$50.00.

Penalties

17. If the owner of an Eligible Heritage Property demolishes the Eligible Heritage Property or breaches the terms of the relevant heritage easement, the Town may require the owner to repay part or all of any Heritage Tax Reduction(s) provided to the owner for one or more years under this By-law.

18. The Town may require the owner to pay interest on the amount of any repayment required under section 17, 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 Reduction(s) were provided. Any amount repaid under this section will be shared by the Town, School Boards and the Region of York (if applicable) in the same proportion as their respective shares of the Heritage Tax Reduction(s) on the property.
19. This By-law shall be known as the “Heritage Tax Reduction By-law”.
20. The effective date of this By-law is January 1, 2003.

READ A FIRST, SECOND, AND THIRD TIME AND PASSED THIS
16TH DAY OF DECEMBER, 2003.

Signed

SHEILA BIRRELL, TOWN CLERK

Signed

DON COUSENS, MAYOR

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brochure\Brochures by Year\Brochure Tax Year 2019.doc