



Town of Midland  
Heritage Property Tax  
Relief Program  
Information Sheet

2014

## **Purpose**

The Town of Midland recognizes the important role heritage buildings contribute to the character and identity of a community. Protecting our cultural heritage reflects the expressions and aspirations of those who have gone before us and benefits all current and future residents.



Owners of heritage properties are responsible for the normal maintenance and restoration of their building(s) which may require more intensive care and custom work at a somewhat higher cost than that of newer buildings. Midland's Town Council and County of Simcoe's Council have expressed their support for heritage and recognition of the higher property maintenance costs and the community benefits by approving the establishment of the **Heritage Property Tax Relief Program**. In this package, owners of designated heritage buildings and others interested in designation will find all the necessary information regarding the Program and application for property tax relief.

## **Program Eligibility**

There are two requirements for eligibility in the Heritage Property Tax Relief Program. Firstly, the property must be a property designated as a property of cultural heritage value or interest under Part IV or Part V of the *Ontario Heritage Act*. Secondly, the property must subject to either a Heritage Conservation Agreement, which is a voluntary legal agreement between the Owner and the Ontario Heritage Trust) or an Agreement with the Town and the property owner.



Further, to be eligible a property must not be in tax arrears at any time. Should a property fall into tax arrears during the period of program participation, it shall automatically forfeit any rights to tax relief and shall be cancelled from the program until the situation is remedied. The property shall not be the subject of any Town by-law contraventions, work orders or other outstanding municipal requirements as of the date the application is received.

## **Amount of Tax Relief**

The amount of heritage tax relief shall be **40%** of the taxes for Town and County purposes levied on eligible residential and commercial properties. The relief shall be in the form of a Tax

Credit to the tax account for the eligible heritage property. Whenever possible, Heritage Tax Credits shall be processed prior to the issuance and payment of the Final Tax Bill.

Funding levels are determined by Midland and County Councils in the previous year as part of its budget process. Where funding is insufficient to provide Heritage Property Tax Relief to each otherwise eligible applicant, applications will be considered following receipt of all applications within the program timelines. No priority will be given to applicants who have previously obtained a Heritage Property Tax Relief. If available funds are insufficient to award 40% tax relief, lesser amounts may be granted to a minimum of 10%.

### **Calculation of Tax Relief**

Heritage Property Tax Relief shall be calculated using the assessed value of the property for tax purposes or portion thereof subject to the easement or designation. If the assessment of a property for a year changes as a result of proceedings under the Assessment Act, the Heritage Property Tax Relief shall be re-determined using the new assessment and the tax roll for the year shall be amended to reflect the determination only by request of the owner.



### **Program Subject to Council Approval and Funding**

The Heritage Property Tax Relief Program set out in this By-law is subject at all times to the availability of funding for the program. The program may be eliminated by Midland Town Council and/or Simcoe County Council through repeal of the by-law at any time with no prior notice whatsoever to affected persons. The program shall be administered through the Town of Midland Heritage Committee.

### **Program subjected to Provincial Regulations**

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

### **Application Details**

An application must be made for each year that an owner wishes a property to be considered for a Heritage Property Tax Relief. The owner of an eligible heritage property must apply on the prescribed form no later than the last business day of February in the year following the year for which the owner is seeking to obtain the Heritage Property Tax Relief. Applications received outside of this time frame will not be considered. 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 Property Tax Relief 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 Property Tax Relief and shall qualify for a full Heritage Property Tax Relief.

Applications must be submitted on the prescribed form. Applications should include submission of a current photograph of each elevation of the building (north, south, west, east) and the date of the photograph.

### **Inspection**

Upon application, the owner must consent to the Town conducting an inspection to ensure that the owner is in compliance with the relevant Heritage Agreement or By-law.

### **Non Compliance with Agreement**

No Heritage Property Tax Relief will be given under the by-law where the Town and County of Simcoe determines that the relevant Heritage Agreement or By-law is not complied with to the satisfaction of the Town.

### **Repayment**

If the owner of an eligible heritage property demolishes the eligible heritage structure or breaches the terms of the relevant Heritage Agreement or fails to meet the conditions of approval, the Town may require the owner to repay part or all of the Heritage Property Tax Relief provided to the owner for one or more years. The Town 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 Property Tax Relief were provided.

Any amount repaid under this section will be shared by the Town and the school boards that share in the revenue from taxes on this property, in the same proportion that they shared in the cost of the Heritage Property Tax Relief on the property.

### **Monitoring Strategy**

The Town of Midland Heritage Committee shall monitor/evaluate the program effectiveness and report to Council on an annual basis with any appropriate recommendations.