

Town of Fort Erie

Heritage Tax Refund Guide and Application Form



Planning & Development Services Department

The Corporation of the Town of Fort Erie

1 Municipal Centre Drive
Fort Erie Ontario L2A 2S6
905-871-1600

Information on this form is collected under the authority of the Ontario Planning Act and will be used by the Town of Fort Erie in the processing of this application. The information as well as supporting studies and reports may be used by other departments and agencies for the purpose of assessing the proposal and preparing comments. This information may also be released to the public upon written request.



A. General Information and Instructions

1. What is a Heritage Tax Refund?

A heritage tax refund provides tax relief for owners with properties designated under the Ontario Heritage Act, Parts IV (individual property). In the Town of Fort Erie, eligible heritage property owners can receive a refund of up to 40% of the taxes levied for municipal, regional and school purposes, based on the assessed value of the property. The tax rebate cannot exceed a maximum assessed value of \$500,000 for a property.

The heritage property tax relief for eligible heritage properties is subject at all times to the availability of funding, and may be eliminated by Council through repeal of By-law 157-2021 at any time with thirty (30) days written notice to the property owner. The heritage property tax relief is subject to any regulations that the Minister of Finance may make governing by-laws on tax reductions for heritage properties.

2. What do Eligible Property Owners Need to Do?

The property owner shall have entered into an agreement with the Town, to be registered on title, that addresses the following:

- The property owner agrees and understands that the purpose of the Heritage Tax Rebate Program is to maintain in good condition the historical, architectural, contextual, aesthetic, scenic and heritage attributes of the building and/or property as set out in the Reasons for Designation of the Designating By-law;
- The property owner agrees to provide photos with respect to Reasons for Designation, and updates of photos to reflect changes and alterations within ninety (90) days of a request from the Town;
- The property owner agrees to provide for an annual inspection by Town staff and/or member(s) of the Heritage Committee to determine general maintenance, condition of, and changes to attributes associated with the Reasons for Designation; and
- Property owners are required to stay current with their taxes, and keep the property insured against normal perils that are coverable by fire and extended coverage insurance in an amount equal to the replacement cost of the property.

3. Eligible Heritage Property Alterations and Demolitions

The property owner shall not, except with the prior written approval of the Town or its authorized delegate by way of a Heritage Permit and Council approval, undertake or permit any demolition, construction, alteration, remodelling or any other thing or act which would materially affect the features or the appearance or construction of the heritage attributes. This does not prohibit the property owner from undertaking normal

repairs or maintenance that is minor in nature. If the property owner demolishes the eligible heritage property or breaches the terms of the relevant Heritage Preservation and Maintenance Agreement without the Town's authorization, the Town may require the property owner to repay part or all of any heritage tax refund(s) provided to the property owner for one (1) or more years under this program.

4. Property Assessment

Heritage tax refunds are calculated based upon the value of the property as assessed by the Assessment Corporation. If the assessment for a property changes as a result of proceedings under the *Assessment Act*, the heritage tax refund shall be recalculated using the new taxes on the property for the year based on the new assessment.

5. When Should a Heritage Tax Refund be Submitted?

If your property is designated and you would like to participate in the program, please fill out and submit the application form before February 28, 2023.

The heritage tax refund will be given as a cheque to the owner at the end of the Municipal fiscal year. If there is a transfer in ownership of the eligible heritage property, the applicant owner shall receive a refund amount pro-rated to the date of the property transfer. Subsequent owners must re-apply to the program and enter into the Maintenance and Conservation Agreement to continue the program funding.

6. Outstanding Fees and Taxes

The property owner is required to fully repay the heritage tax refund for every year they have outstanding municipal fines, arrears of taxes, fees, or penalties. The owner may need to pay interest on any repayments, at a rate not exceeding the lowest prime rate reported to the Bank of Canada, calculated from when the heritage tax refund was provided. The heritage tax refund will first be applied against any outstanding tax liability if it is attributable to the heritage property.

7. Submission Requirements

Please ensure that the application form is complete and all required signatures have been supplied. You may deliver your application in person or by mail to:

Town of Fort Erie
Planning & Development Services Department
1 Municipal Drive
Fort Erie, ON
L2A 2S6
Attention: Fahima Begum

For further information on this program, please contact the Planning and Development Services Department at the Town of Fort Erie at 905-871-1600 or visit <https://www.forterie.ca/pages/HeritagePlanning>

B. Applicant and Property Information

Applicant Information

Name of Property Owner:

Mailing Address:

Municipality:

Postal Code:

Province:

Day Time Phone No.:

Home Phone No.:

Fax No.:

Email Address:

Subject Lands and Tax Year

Property Location (Address):

Roll No.:

Tax year for which the rebate is being requested:

Property Qualifications

Is the property designated under Part IV of the Ontario Heritage Act?

Yes

No

Does the property have one of the following agreements with the Town?

Heritage Conservation Easement

Preservation and Maintenance

Does the property have an assessment appeal registered on it?

Yes

No

Does the property comply with the Ontario Heritage Act, and was a heritage permit attained prior to any alterations?

Yes

No

C. Authorization

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 rebate on their behalf.

I authorise the Town of Fort Erie staff, and/or representatives of the Municipal Heritage Standing Committee to inspect this property.

I certify 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 Tax Refund Program as established by the Town of Fort Erie under By-law 157-2021, as amended.

Dated at the _____, this _____ of _____, _____.
(Town/City of...) *Day* *Month* *Year*

Name of Applicant

Signature of Applicant

Name of Witness

Signature of Witness

Staff Use Only:

Application Received By:

Date:

Application No.:

Approved By:

Building

Planning

MHSC