



## HERITAGE TAX REFUND PROGRAM

Town of Amherstburg  
Treasury Department  
271 Sandwich Street South,  
Amherstburg, ON N9V 2A5

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Application for Approval of a Heritage Tax Refund as per Town of Amherstburg By-law 2006-18, under Section 365.2 of the Municipal Act, 2001, S.O. 2001, c.25, as amended.

### NOTE TO APPLICANTS:

Owners of property designated under the Ontario Heritage Act and subject to a heritage conservation easement agreement or a preservation and maintenance agreement on a built heritage resource may be eligible to receive a 40% refund of the taxes for municipal and school purposes levied on their eligible heritage property. These operating guidelines and the attached application form are subject to the conditions set out in enacting by-law 2006-18, and shall be used by persons wishing to apply for a Heritage Tax Refund.

### 1. DEFINITIONS

1.1 **“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.

1.2 **“Town”** means The Corporation of the Town of Amherstburg.

1.3 **“Council”** means the Council of The Corporation of Town of Amherstburg.

1.4 **“eligible heritage property”** means a property or portion of a property,

- i) that is located in the Town of Amherstburg;
- 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 Town 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 Town respecting the preservation and maintenance of a built heritage resource on the property.

1.5 **“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, unless otherwise specified, shall be 40% 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.

1.6 **“maintenance agreement”** means the Five Year Work Plan submitted by the property owner at the time of application for tax rebate.

1.7 “**municipal**” means the Town of Amherstburg.

1.8 “**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.

1.9 “**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.

1.10 “**preservation agreement**” means the Five Year Work Plan submitted by the property owner at the time of application for tax rebate.

## **2. GENERAL PROVISIONS**

2.1 The Heritage Tax Refund Program is subject at all times to the availability of funding for the program. The Town of Amherstburg or Council is not required to provide funding for this program and the program may be eliminated by Council through repeal of the enacting by-law at any time with no notice whatsoever to affected persons.

2.2 The 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.

2.3 The Heritage Tax Refund Program is subject at all times to application approval by the Chief Building Official.

## **3. HERITAGE TAX REFUND**

3.1 One heritage tax refund may be paid annually for each easement or preservation and maintenance agreement in respect of an eligible heritage property in the property tax class of residential/farm as defined by the Assessment Act, R.S.O. 1990, c. A.31 and Ontario Regulation 282/98 thereunder, as amended.

3.2 One heritage tax refund may be paid annually to a maximum of five years for each eligible easement or preservation and maintenance agreement in respect of an eligible heritage property in the property tax class of industrial, commercial or multi-residential as defined by the Assessment Act R.S.O. 1990, c. A.31 and Ontario Regulation 282/98 thereunder, as amended.

3.3 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.

3.4 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 Town.

3.5 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.

3.6 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.

3.7 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 Town, 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.

3.8 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. A fee may be charged to apply for the rebate. This fee will cover building inspections and administrative costs. At the discretion of the Town, this fee may change from year to year.

3.9 Upon application, the owner must consent to the Town conducting a bi-annual inspection to ensure that the relevant easement agreement or maintenance and preservation agreement is being complied with. A fee may be charged for this inspection.

3.10 No heritage tax refund will be given where the Town determines that the relevant easement agreement or maintenance and preservation agreement is not complied with to the satisfaction of the Town.

3.11 Heritage tax refunds shall be calculated using the assessed value of the property for tax purposes. 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 re-determined using the new assessment.

3.12 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, or the requirements of the annual application, the Town 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 program.

The Town may require the owner to pay interest on the amount of any repayment required 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.

Any amount repaid will be shared by the Town 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.

3.13 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. Such rebate will be subject to the same terms as a heritage tax refund.

If tax arrears are attributable to a property, any refund or rebate granted will first be applied against the outstanding tax liability in respect of the property.

If you require help in completing this application form or have questions regarding the Heritage Tax Refund Program, please contact:

**Paul Beneteau**

Treasurer

Treasury Department

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Amherstburg, ON N9V 2A5

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