



## THE CORPORATION OF THE CITY OF SARNIA

### HERITAGE TAX REBATE PROGRAM INFORMATION AND GUIDELINES

#### **What is the City of Sarnia's Heritage Property Tax Rebate Program?**

The Heritage Property Tax Rebate Program is a financial assistance program adopted by the City of Sarnia to help owners of designated heritage properties maintain and restore their properties for the benefit of the entire community by providing tax relief to owners of eligible heritage properties. The Ontario Heritage Act allows municipalities to offer property tax relief for designated heritage properties provided a Heritage Conservation Easement Agreement is in place.

The program runs for a period of 10 years starting in 2016, following which it will be evaluated by Council for future consideration.

The Heritage Tax Rebate Program offers a maximum 40% tax rebate on the municipal and school board portion of property taxes which are attributed to:

1. the building or structure or portion of the building or structure that is the eligible heritage property; and
2. the land used in connection with the eligible heritage property, as determined by the City.

The breakdown of the proposed 40% rebate is as follows:

1. 10% refund for designated properties kept in good repair (in the opinion of Sarnia Heritage Committee after inspection) and applied for annually before February 28<sup>th</sup>;
2. 30% refund will be made available in the form of matching (50:50) funding for restoration and/or maintenance of designated features as approved by the Sarnia Heritage Committee prior to commencement of the work.

There will be a limit of one heritage tax refund paid per year and up to a maximum of ten (10) refunds per residential property and five (5) refunds per commercial property, subject to available funding and the maintenance of the property.

## **Who is eligible for a Heritage Property Tax Rebate?**

Eligible Properties must:

- a) Be designated under Part IV of the Ontario Heritage Act and have been given a rating of Good (G), Very Good (VG), or Excellent (E) as determined by the Sarnia Heritage Committee;
- b) Be clear of any contravention, work orders or outstanding municipal requirements or liens; and
- c) Be subject to a Heritage Conservation Easement Agreement with the City of Sarnia under Section 22 or Section 37 of the Ontario Heritage Act.

## **What is a Heritage Conservation Easement Agreement?**

A Heritage Conservation Easement is a legal agreement between a heritage designated property owner and the City. Under the Ontario Heritage Act, the City may enter into easements with owners of designated heritage properties to ensure the conservation, preservation and protection of buildings of historic or architectural value or interest. When an owner signs an easement, the owner agrees to maintain the property to a recognized preservation standard. This agreement is registered on title and allows the owner of the property to ensure its preservation while retaining possession and use of the property. If the Heritage Tax Rebate Program is discontinued in the future, the Heritage Conservation Easement Agreement will still remain on title. This agreement will continue to ensure that the property's heritage value is still maintained.

## **What information do I need to include with my application?**

Applications to the City of Sarnia's Heritage Property Tax Rebate Program must include a completed application form and the following documentation:

- a) One copy of the registered Heritage Conservation Easement agreement with the City;
- b) Photographs of exterior building elevations, demonstrating the current state of the building;
- c) Up to date proof of insurance for the heritage property; and
- d) Application fee.

## **Do I need to complete a Heritage Tax Rebate Application every year to qualify for the rebate?**

**Yes**, you must complete the Heritage Tax Rebate Application every year to qualify for the rebate. The application fee is waived for renewals.

## **When is my application due?**

A Heritage Tax Rebate Application must be received not later than the last day of February in the year following the year for which the rebate is sought, for example it would be due by the end of February 2016 for a 2015 application. If you require a Heritage Conservation Easement Agreement, applications are due by the end of December of the year for which the rebate is being sought.

**How much is the application fee?**

In 2016, the application fee is \$100, plus the cost to register the agreement on title to the property. The application fee is waived for annual renewal applications.

**Who do I contact if I have questions?**

If you have any questions or need further clarification, please contact:

*Max Williams – Planner II*

*Secretary of Sarnia Heritage Committee*

519-332-0330 ext. 3293 or [max.williams@sarnia.ca](mailto:max.williams@sarnia.ca)

**When do I receive my tax rebate?**

Once the application has been approved and processed, a credit will be applied to the property tax account. If the account is in good standing, the property owner will have the choice to leave the credit for future installments or receive a refund cheque. If the account is not in good standing the credit will be applied towards the outstanding taxes. These rebates will usually be processed in the summer following the February application deadline.



**CITY OF SARNIA  
PLANNING & BUILDING DEPARTMENT**

255 CHRISTINA STREET NORTH  
SARNIA, ON N7T 7N2  
PHONE (519) 332-0330 | FAX (519) 332-0776 | EMAIL [planning@sarnia.ca](mailto:planning@sarnia.ca)

**APPLICATION FOR HERITAGE PROPERTY TAX REBATE**

<b>OFFICE USE ONLY</b>		
<b>Application No.</b>		<b>Year</b>
<b>Date Received</b>	<b>Application Information Received</b>	<b>Entered By (Initials)</b>
	YES / NO	
<b>Staff Review Date</b>	<b>Status</b>	<b>New Application Renewal</b>
	APPROVED / DENIED	
<b>Outstanding Requirements</b>	<b>Insurance Certificate Attached</b>	<b>Photographs Attached</b>
	YES / NO	YES / NO

<b>PART 1 – APPLICANT INFORMATION</b>	
Property Owner	
Address	
City	
Province	Postal Code
Email Address	

<b>PART 2 – PROPERTY INFORMATION</b>		
<b>1. Location &amp; Description of Subject Lands</b>		
Municipal Address		
Assessment Roll Number		
Legal Description (Lot, Plan, Concession)		
<b>2. Site Statistics of Subject Lands</b>		
Lot Frontage	Lot Depth	Approximate Area (m <sup>2</sup> )
Is the property designated?		YES / NO
Under which part of the Ontario Heritage Act is the property designated? Part IV <b>and/or</b> Part V _____		
If Part IV how is the property rated? Good (G) / Very Good (VG) / Excellent (E)		
<b>3. City of Sarnia Heritage Easement Agreement</b>		
Is there a Heritage Easement Agreement on the Property?		YES / NO
<i>Please provide a copy of the Certificate if Insurance for the Property.</i>		
Certificate of Insurance included?		YES / NO

#### 4. Photographs of Building or Features

*Please provide current photographs of the building, including each elevation (north, south, east and west) and the date the photograph was taken.*

Photographs provided? YES / NO

#### 5. Condition of Building

*To be eligible, the property/building must be in good and habitable condition.*

Is the building occupied and habitable? YES / NO

Is the building in good condition? YES / NO

#### 6. Contraventions

Is the property the subject of any City by-law contraventions, work orders, penalties, fees, arrears of taxes, fines or other outstanding municipal requirements as of the date of application?

YES / NO

If **YES**, please identify the issue below.

#### 7. Anticipated Work for Upcoming Year

Please identify any anticipated restoration and maintenance activities and costs associated with the property for the coming year.

#### 8. Applicants Acknowledgement

The Applicant hereby acknowledges

- a. that this application and the attached supporting documentation, information and materials, if any, contains information collected and maintained specifically for the purpose of creating a record available to the general public and is open to inspection by any person during normal office hours pursuant to the provisions of the *Municipal Freedom of Information and Protection of Privacy Act*,
- b. that submission of this application constitutes consent for authorized City staff representative(s) to inspect the subject lands or premises, and to carry out any inspections, tests and investigations as may be required;
- c. that additional information and/or materials may be required, and therefore, the application may not be deemed complete, nor processed unless the additional information and/or materials are submitted.

Questions about the collection and inspection of this information should be directed to:  
**Director of Planning and Building, City of Sarnia, 255 Christina Street N., Sarnia, Ontario, N7T 7N2, Telephone: 519-332-0330 Ext. 3293.**

**9. Owner's Authorization**

I, \_\_\_\_\_ *(e.g. Please Print)* \_\_\_\_\_, of the \_\_\_\_\_ *(e.g. City of Sarnia)* \_\_\_\_\_, in the \_\_\_\_\_ *(e.g. County of Lambton)* \_\_\_\_\_, make oath and say (or solemnly declare) that the information contained in this application is true and that the information contained in the documents that accompany this application in respect of the Sections above is true.

Sworn (or declared) before me at the \_\_\_\_\_ *(e.g. City of Sarnia)* \_\_\_\_\_, in the \_\_\_\_\_ *(e.g. City of Lambton)* \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, in the year \_\_\_\_\_.

\_\_\_\_\_  
Applicant Commissioner of Oaths

**Applications will not be processed if the application form is incomplete**

**10. Application Fee**

Application for Heritage Property Tax Rebate	\$100.00
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