

### How does it work?

There are currently four kinds of tax relief used in Canada to encourage heritage conservation: property tax abatements; property tax credits; property tax relief, and sales tax grants and rebates.

- **Property tax abatements** compensate the owner of designated heritage property for any increase in property taxes following a successful restoration or rehabilitation project. Tax abatements phase the resulting tax increase over several years.
- **Property tax credits** compensate the owner of designated heritage property for the costs of a restoration or rehabilitation project. Rather than providing a grant for project costs, the municipality provides a one-time credit on property taxes.
- **Property tax relief** rewards the owner of designated heritage property for designating and conserving the property by providing a fixed percentage reduction in property taxes. As long as the owner continues to conserve the heritage property, he/she can continue to apply for and receive tax relief.
- **Sales tax grants and rebates** provide relief from provincial sales tax on materials and labour used for heritage conservation projects. The province of Nova Scotia is the only Canadian jurisdiction to provide this relief. It operates both a tax grant program for non-income-generating (non-taxable) heritage properties, and a tax rebate program for income-generating properties. The amount of the grant and rebate is limited to the 8% provincial sales tax.

### Property tax abatements:

- **Edmonton (Alberta)** – On completion of a heritage rehabilitation project or maintenance work on a designated heritage property, the city will provide a rebate to the owner for any increase in property taxes as a result of the rehabilitation or maintenance work. Payments cannot exceed 50% of rehabilitation costs or 33% of maintenance costs.
- **Cobourg, Kitchener, London, Perth and Port Hope (Ontario)**– Some Ontario municipalities give tax back grants to compensate owners for any increase in property tax assessment that results from a heritage restoration project. The grant is equal to the resulting increase in property taxes. The grant is given for a limited number of years. In Cobourg, tax back grants are available to property owners in the town's Commercial Core Heritage Conservation District. In Port Hope, the rebate would reduce the municipal portion of the property tax increase over an eight year period, up to a maximum of \$10,000 per year. The reduction would be 40% in year one, 35% in year two, 30% in year three, and so on.

### Property tax credits:

- **Edmonton (Alberta)** – If a building is designated a municipal heritage resource and undergoes a rehabilitation or maintenance work, the city will refund the amount of the property taxes to the owner, to a limit of 50% of the costs of rehabilitation, or 33% of the costs of maintenance work. The property tax payment can continue for up to 10 years.
- **Nanaimo (British Columbia)**– The city provides a tax incentive program to encourage residential conversion of heritage buildings located in certain districts. A tax exemption can be issued for up to 35% of the value of the work for façade improvement and seismic, building code and sprinkler upgrades. The exemption can then be used at any time over the next 10 years to reduce municipal property taxes. However, a review in 2004 found that property owners preferred grants to tax exemptions. By July 2006, only two of 55 heritage properties had been granted tax exemptions. <http://www.nanaimo.ca/EN/main/departments/Community-Planning/heritage.html> (<http://www.nanaimo.ca/EN/main/departments/Community-Planning/heritage.html>)
- **Victoria (British Columbia)** – Owners of designated heritage buildings in the downtown area that convert upper storeys to residential use can receive tax exemptions to offset costs for such things as seismic upgrading. The tax exemption can be applied to property taxes for up to 10 years. [http://www.victoria.ca/cityhall/departments\\_plncmm\\_hrtax.shtml](http://www.victoria.ca/cityhall/departments_plncmm_hrtax.shtml)
- **Winnipeg and Brandon (Manitoba)** – Owners of designated heritage properties can obtain a tax credit for money spent on conservation work to repair, stabilize and rehabilitate designated heritage buildings. A tax credit will be issued for up to 50% of the value of the work. The credit can then be used at any time over the next 10 years to reduce municipal property, business and amusement taxes. In Winnipeg, proposals must involve a minimum of \$10,000 work; in Brandon, proposals must be for at least \$5,000 work. [http://winnipeg.ca/ppd/historic/historic\\_incentives.stm#citycreditprogram](http://winnipeg.ca/ppd/historic/historic_incentives.stm#citycreditprogram) ([http://winnipeg.ca/ppd/historic/historic\\_incentives.stm#citycreditprogram](http://winnipeg.ca/ppd/historic/historic_incentives.stm#citycreditprogram)) and <http://www.city.brandon.mb.ca/main.nsf/pages+by+id/410> (<http://www.city.brandon.mb.ca/main.nsf/pages+by+id/410>)
- **Regina (Saskatchewan)**– The city provides a one-time property tax credit for money spent on conservation work to restore or preserve designated heritage properties. A tax credit will be granted for 50% of the cost of eligible work, or a lump sum of \$150,000 (\$250,000 for downtown properties), or total property taxes payable over five years (eight for downtown properties), whichever is the least. <http://www.regina.ca/Page647.aspx> (<http://www.regina.ca/Page647.aspx>)

### Property tax relief:

- **30 Ontario municipalities** have adopted the Heritage Tax Relief Program created by the provincial government in 2006. Under the program, municipalities give the owners of municipally designated heritage properties a percentage reduction in municipal and school property taxes. Properties must be subject to a heritage easement or an equivalent conservation agreement, under which the owner agrees to carry out regular conservation work on the property to nationally accepted standards. A local Heritage Property Tax Relief Program Committee

approves the applications for tax relief and conducts regular inspections of the property to monitor compliance with the easement agreement. Municipalities can choose the amount of reduction (10% to 40%), establish different categories, set a cap on the total amount of reduction, determine the interval for reapplying, and issue the relief as a rebate cheque or a tax credit. If an owner breaches the terms of the agreement, the tax exemptions must be repaid. Examples:

- **Cornwall** (40% relief) <http://www.cornwall.ca/en/finance/heritagepropertytaxrelief.asp>  
(<http://www.cornwall.ca/en/finance/heritagepropertytaxrelief.asp>)
- **Kingston** (40% relief, maximum of \$5000) <http://www.cityofkingston.ca/cityhall/committees/lacac/incentives.asp>  
(<http://www.cityofkingston.ca/cityhall/committees/lacac/incentives.asp>)
- **Markham** (30% relief) [http://www.markham.ca/Markham/Heritage/Heritage\\_Support.htm](http://www.markham.ca/Markham/Heritage/Heritage_Support.htm)
- **Merrickville-Wolford** (30%, payable once every three years, to a limit of \$524 for residential properties and \$703 for commercial and multi-residential properties.)
- **Peterborough** (40% relief for residential and 20% for commercial and multi-residential; one application continues for five years)  
[http://www.peterborough.ca/Living/Property\\_Tax/Realty\\_Tax\\_Assistance\\_Rebate\\_Programs.htm](http://www.peterborough.ca/Living/Property_Tax/Realty_Tax_Assistance_Rebate_Programs.htm)  
([http://www.peterborough.ca/Living/Property\\_Tax/Realty\\_Tax\\_Assistance\\_Rebate\\_Programs.htm](http://www.peterborough.ca/Living/Property_Tax/Realty_Tax_Assistance_Rebate_Programs.htm))
- **Sault Ste. Marie** (40% relief)
- **Toronto** (40% relief) <http://www.toronto.ca/heritage-preservation/taxrebate/index.htm> (<http://www.toronto.ca/heritage-preservation/taxrebate/index.htm>)



HERITAGE CANADA THE NATIONAL TRUST

# Heritage Grants/Tax Relief Programs

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On October 18, 2005, Kingston City Council established a Heritage Incentive Program for properties designated under the Ontario Heritage Act. This program was initially conceived as part of the Planning Initiative of the Strategic Plan and was developed jointly by Planning Division and Financial Services to reflect the many and varied needs of designated property owners in Kingston. The Heritage Incentives Program was conceived not as a single program, but as a system of three programs that are supportive of diverse property owners through a series of interconnected initiatives.

These initiatives are as follows:

## Heritage Property Tax Refund Program

Under the provisions of the Municipal Act, 2001, a 40% tax refund per property (subject to a maximum of \$5,000 or the total cost of maintenance and eligible work as well as specific eligibility criteria) has been established for properties which have a heritage easement agreement. This refund would be awarded at a maximum of once every three years to ensure the longevity of the program. The tax relief will be processed as a refund after payment of taxes. Consistent with the deadlines that are applicable to other refund programs under the Municipal Act, 2001, property owners would have until the last day in February of the year following the tax year to apply for the tax refund (for example, the deadline for the 2013 tax year would be February 28, 2014).

## Heritage Property Grants Program

An owner of an eligible property may receive a per annum maximum grant that does not exceed 50% of the total cost of an eligible project to a maximum of \$2,000 once every two years. Only a limited number of grants will be issued per calendar year. Grants will be awarded on a first-come-first serve basis starting on March 1, 2013.

## Commercial Heritage Properties Incentive Fund (chpif) Program

The Treasury Board for the Government of Canada discontinued the Commercial Heritage Property Incentive Fund program in 2006.



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216 Ontario Street, Kingston, Ontario, Canada, K7L 2Z3, 613.546.4291

### Links

[Ontario Heritage Act](#)  
[Heritage Properties Register](#)  
[Heritage Committee](#)

### Related Documents

[Heritage Grant Application](#)  
[Heritage Tax Refund Application](#)

### Contact

**Heritage & Urban Design**  
[heritage@cityofkingston.ca](mailto:heritage@cityofkingston.ca)  
 Phone: 613-546-4291 ext. 1844



The Corporation of the City of Kingston  
Planning and Development Department  
Sustainability and Growth  
Heritage & Urban Design Division  
216 Ontario Street  
Kingston, Ontario K7L 2Z3  
Phone 613-546-4291, Ext 1844  
Fax 613-542-9965  
[heritage@cityofkingston.ca](mailto:heritage@cityofkingston.ca)

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**APPLICATION FOR A HERITAGE PROPERTY TAX REFUND**

The accuracy and completeness of this application will assist staff in processing your application in a timely manner.

**DATE FILED:** \_\_\_\_\_ **APPLICATION NO.:** \_\_\_\_\_

1. **NAME OF OWNER:** \_\_\_\_\_

**ADDRESS OF OWNER:** \_\_\_\_\_

**POSTAL CODE:** \_\_\_\_\_ **E-MAIL:** \_\_\_\_\_

**TELEPHONE NO.:** \_\_\_\_\_ **CELL NO.:** \_\_\_\_\_

2. **NAME OF AGENT:** \_\_\_\_\_

**ADDRESS OF AGENT:** \_\_\_\_\_

**POSTAL CODE:** \_\_\_\_\_ **EMAIL.:** \_\_\_\_\_

**TELEPHONE NO.:** \_\_\_\_\_ **CELL NO.:** \_\_\_\_\_

3. **LOCATION OF PROPERTY:**

**CIVIC ADDRESS:** \_\_\_\_\_

**REGISTERED PLAN NO. and LOT NO.:** \_\_\_\_\_

**ASSESSMENT ROLL NO.:** \_\_\_\_\_

**4. WRITTEN DESCRIPTION:**

The applicant must provide a one page typed document outlining what **eligible work** has been undertaken on your heritage property over the last year. You must attach, as an appendix, a budget outlining your previous year's costs, including receipts, for any **eligible work**. You should also outline any additional considerations which you feel that the Municipal Heritage Committee should be aware of, and any previously approved Heritage Permit applications.

**Notice of Collection**

Personal information, as defined by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), is collected on this application under the authority of the Planning Act, R.S.O. 1990, and in accordance with MFIPPA. The personal information will be used to assist in making a decision on this matter. All names, addresses, opinions and comments will be made available for public disclosure. Questions regarding this collection should be forwarded to the Director, Planning & Development Department, City of Kingston, 216 Ontario Street, Kingston, Ontario, K7L 2Z3, telephone (613) 546-4291, Ext.3252.

5. GENERAL QUESTIONS:

Are you receiving other funding (tax refund or grants) from the City of Kingston?

Yes                       No

Have you submitted an application for a Heritage Permit for any work during the last year?

Yes                       No

Application Number for Heritage Permit: \_\_\_\_\_

Do you have a heritage easement on your property?

Yes                       No

When was your last Heritage Property Tax Refund? \_\_\_\_\_

6. DECLARATION:

I (we) the undersigned solemnly declare that all of the statements contained in this application for (*property description/ address*)\_\_\_\_\_and all the supporting documents are true, and I (we), make this solemn declaration conscientiously believing it to be true and complete, and knowing that it is of the same force and effect as if made under oath, by virtue of the *CANADA EVIDENCE ACT*. I agree to allow the Corporation of the City of Kingston, its employees and agents to enter upon the subject land for the purpose of conducting a site inspection as may be necessary to process this application.

\_\_\_\_\_  
**SIGNATURE OF OWNER(S)**

\_\_\_\_\_  
**SIGNATURE OF AGENT**

\_\_\_\_\_  
**Please print name**

\_\_\_\_\_  
**Please print name**

If the application is signed by an agent, the owner's written authorization for the agent to act must accompany this application.

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**TO BE COMPLETED BY CITY STAFF:**

DESIGNATING BY-LAW NO.: \_\_\_\_\_

Property Listing in Buildings of Architectural and Historical Significance:

VOLUME: \_\_\_\_\_ PAGE NO: \_\_\_\_\_

HERITAGE DISTRICT:

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**MUNICIPAL HERITAGE COMMITTEE RECOMMENDATION:**

*RECOMMENDED*     *NOT RECOMMENDED*

\_\_\_\_\_  
**Staff**

\_\_\_\_\_  
**Date**

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The Corporation of the City of Kingston  
Planning and Development Department  
Sustainability and Growth  
Heritage & Urban Design Division  
216 Ontario Street  
Kingston, Ontario K7L 2Z3  
Phone 613-546-4291, Ext 1844  
Fax 613-542-9965  
[heritage@cityofkingston.ca](mailto:heritage@cityofkingston.ca)

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## INFORMATION SHEET FOR CITY OF KINGSTON HERITAGE PROPERTY TAX REFUND

To receive a City of Kingston Heritage Property Tax Refund, there are several criteria which a property must meet. If an application does not meet these criteria, it will not be considered for a refund. Questions should be directed to the City of Kingston Planning and Development Department, Heritage & Urban Design Division, 613-546-4291, ext. 1844.

### 1. Property Eligibility Criteria:

To be eligible for the tax refund, a property would have to meet the following minimum criteria:

- The property is designated under the *Ontario Heritage Act* (Part IV or Part V);
- The property is subject to:
  - an easement agreement with the local municipality in which it is located, 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 local municipality in which it is located respecting the preservation and maintenance of the property.
- The property must be in compliance with the relevant agreement and City of Kingston Property Standard By-laws;
- The property owner is not a Federal, Provincial, or Municipal Government Agency;
- Any work on the character defining elements of a designated property by the present owner received through a recommendation of the Municipal Heritage Committee and Council approval;
- The property has not received a refund in the last three (3) years (i.e., if you received a refund in 2009, you cannot receive another refund until 2012);
- There are no unpaid taxes, local improvement charges, fees, or other monies owed to the City of Kingston.

### 2. Eligible Work:

“**Eligible Work**” means financial costs associated with Maintenance of an Eligible Heritage Property and for which there is documentation and/or any work which conserves or enhances the character defining elements of the Eligible Heritage



Property, including but not limited to: the conservation of existing elements; the reconstruction of existing features that are beyond repair or conservation; and the accurate reproduction of significant features which no longer exist, but for which clear documentary material exists. Any work which seeks to conserve the character defining elements of a property must be performed in accordance with a permit issued pursuant to the Ontario Heritage Act to qualify as Eligible Work under this By-law. The reproduction of significant features may include, but is not limited to:

- (a) Repair or restoration of the exteriors of buildings including roofs, windows, doors, masonry;
- (b) Interior work when included as part of the reasons for designation;
- (c) Historical landscaping projects; and
- (d) Restoring/repairing original windows.

"Maintenance is considered routine, cyclical, non-destructive actions necessary to slow the deterioration of an Eligible Heritage Property. Maintenance includes the following actions: periodical inspection; property cleanup; gardening and repair of landscape features; replacement of glass in broken windows; minor exterior repairs (including replacement of asphalt shingles where there is little or no change in colour or design); repointing areas of wall space under 1.5 square metres; and/or any work defined as maintenance within a designating by-law.

**NOTE:**

Previous Work that was approved, but was done in a poor or defective manner or in a manner contrary to the direction of recommendations by the Municipal Heritage Committee and approval by Council, will NOT be considered and may result in the denial of the application.

**INELIGIBLE PROJECTS** include:

- Manufacture and installation of commemorative plaques;
- Insulation;
- Restoration or renovations of building interiors unless designated;
- Unnecessary or overly aggressive exterior cleaning such as sandblasting;
- Structural works to the exterior of buildings to accommodate modern renovations such as additions or new doors and windows; and
- Short term repair work.

**3. General Application Information**

1. It is recommended that the owner, particularly if it is a new owner, determine if the property is eligible for funding by contacting the City of Kingston's Planning and Development Department; and
2. The applicant should secure a Heritage Property Tax Refund application form and complete and return the form before the last day of February; and
3. Prior to the next rebate, your property will again be visited to ensure that all **eligible work** undertaken since the last evaluation has been approved and/or conforms to recommended guidelines. If unapproved work has occurred, the previous rebate must be returned plus interest.

#### 4. Application Process

1. City of Kingston staff will notify the Owner of the date of the MHC meeting where the application for the Heritage Tax Refund will be considered. The Owner may attend the Municipal Heritage Committee meeting. Initially, applications will be evaluated by City Staff and the Municipal Heritage Committee (MHC), who will make a recommendation to Council concerning the application. A site visit may be necessary to confirm the details of the application.
2. Council will consider the application for a Heritage Tax Refund.
3. If an application is approved by Council, the Manager of Taxation & Revenue will apply the Heritage Tax Refund amount approved by Council against any outstanding tax liability in respect of the Eligible Heritage Property and refund any credit remaining.

**NOTE:**

If the owner of an Eligible Heritage Property illegally demolishes the building or illegally alters the designated character reflecting the attributes of the Eligible Heritage Property or breaches the terms of their heritage easement agreement, the Owner will be required to repay all of the previous Heritage Tax Refund.

Any repayment will be subject to interest at a rate not exceeding the lowest prime rate reported to the Bank of Canada by any of the banks listed in Schedule 1 to the Bank Act (Canada), calculated from the date or dates the tax refund was provided. Any amount due to be repaid shall be a debt of the municipality and may be collected as municipal taxes in accordance with Sections 349 and 350 of the Municipal Act.



The Corporation of the City of Kingston  
Planning and Development Department  
Sustainability and Growth  
Heritage & Urban Design Division  
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Fax 613-542-9965  
[heritage@cityofkingston.ca](mailto:heritage@cityofkingston.ca)

Where history and innovation thrive

**APPLICATION FOR A HERITAGE PROPERTY GRANT**

**THIS APPLICATION MUST BE SUBMITTED WITH A HERITAGE PERMIT APPLICATION**

The accuracy and completeness of this application will assist staff in processing your application in a timely manner.

**DATE FILED:** \_\_\_\_\_ **APPLICATION NO.:** \_\_\_\_\_

1. **NAME OF OWNER:** \_\_\_\_\_

**ADDRESS OF OWNER:** \_\_\_\_\_

**POSTAL CODE:** \_\_\_\_\_ **TELEPHONE/CELL NO.:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_

2. **LOCATION OF PROPERTY:**

**CIVIC ADDRESS:** \_\_\_\_\_

**REGISTERED PLAN NO. and LOT NO.:** \_\_\_\_\_

**ASSESSMENT ROLL NO.:** \_\_\_\_\_

3. **BRIEF DESCRIPTION OF WORK TO WHICH THE GRANT WILL BE APPLIED:**

4. **AMOUNT REQUESTED (UP TO \$2,000.00):**

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5. **WRITTEN DESCRIPTION:**

The applicant must provide a one page typed document outlining how a heritage grant would assist you with your project, and how the money will be used to support a specific alteration project. You should attach, as an appendix, a budget outlining the total costs of the project and a cost estimate for the project.

**Notice of Collection**

Personal information, as defined by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), is collected on this application under the authority of the Planning Act, R.S.O. 1990, and in accordance with MFIPPA. The personal information will be used to assist in making a decision on this matter. All names, addresses, opinions and comments will be made available for public disclosure. Questions regarding this collection should be forwarded to the Director, Planning & Development Department, City of Kingston, 216 Ontario Street, Kingston, Ontario, K7L 2Z3, telephone (613) 546-4291, Ext.3252.

6. **GENERAL QUESTIONS:**

**Are you receiving other funding (tax refund or grants) from the City of Kingston for this project?**

Yes  No

**Have you submitted an application for a Heritage Permit for the proposed work along with this application?**

Yes  No

**Application for Heritage Permit Number:** \_\_\_\_\_

7. **DECLARATION:**

I (we) the undersigned solemnly declare that all of the statements contained in this application for (*property description/ address*)\_\_\_\_\_ and all the supporting documents are true, and I (we), make this solemn declaration conscientiously believing it to be true and complete, and knowing that it is of the same force and effect as if made under oath, by virtue of the *CANADA EVIDENCE ACT*. I agree to allow the Corporation of the City of Kingston, its employees and agents to enter upon the subject land for the purpose of conducting a site inspection as may be necessary to process this application.

\_\_\_\_\_  
**SIGNATURE OF OWNER(S)**

\_\_\_\_\_  
**SIGNATURE OF AGENT**

\_\_\_\_\_  
**Please print name**

\_\_\_\_\_  
**Please print name**

IF THE APPLICATION IS SIGNED BY AN AGENT, THE OWNER'S WRITTEN AUTHORIZATION FOR THE AGENT TO ACT MUST ACCOMPANY THIS APPLICATION.

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**TO BE COMPLETED BY CITY STAFF:**

DESIGNATING BY-LAW NO.: \_\_\_\_\_

Property Listing in Buildings of Architectural and Historical Significance:

VOLUME: \_\_\_\_\_ PAGE NO: \_\_\_\_\_

HERITAGE DISTRICT: \_\_\_\_\_

**MUNICIPAL HERITAGE COMMITTEE RECOMMENDATION:**

**RECOMMENDED**  **NOT RECOMMENDED**

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**Staff** \_\_\_\_\_

---

**Date** \_\_\_\_\_



The Corporation of the City of Kingston  
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Heritage & Urban Design Division  
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### INFORMATION SHEET FOR CITY OF KINGSTON HERITAGE PROPERTY GRANTS

To receive a City of Kingston Heritage Property Grant, there are several criteria which both a property and a project must meet. If an application does not meet these criteria, it will not be considered for a Heritage Grant. Questions should be directed to the Heritage & Urban Design Division at 613-546-4291, ext.1844.

#### 1. Property Eligibility Criteria:

1. A property designated under Part IV or Part V of the *Ontario Heritage Act* and which is located within the City of Kingston;
2. The details of the project must be approved and completed according to recommendations of staff and the Municipal Heritage Committee and approved by Council. This involves the submission and approval of an application for Alteration under the *Ontario Heritage Act* and the Heritage Property Grant Program application form;
3. The property is not currently receiving other grants or tax incentives from the City of Kingston;
4. The Property Owner is not a Federal, Provincial, or Municipal Government Agency;
5. There are no taxes or other monies owed to the City of Kingston;
6. The property is in compliance with the *Ontario Heritage Act* and any City of Kingston Property Standards By-laws;
7. All projects will be limited to '**Eligible Work**':  
'**Eligible Work**' means any work which conserves or enhances the designated character defining elements of the property, performed in accordance with a permit issued pursuant to the *Ontario Heritage Act* and including, but not limited to:
  - the conservation of existing elements;
  - the reconstruction of existing features that are beyond repair or conservation; and
  - the accurate reproduction of significant features which no longer exist, but for which clear documentary material exists. The reproduction of significant

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features may include, but is not limited to:

- Repair or restoration of the exteriors of buildings including roofs, windows, doors, and masonry;
- Interior work when included as part of the reasons for designation;
- Historical landscaping projects; and
- Restoring/repairing original windows.
- All works must be in accordance with the approvals received from Council or Staff.
- All previous eligible works by the current owner received written approval from Council or Staff.

**INELIGIBLE PROJECTS** include:

- Manufacture and installation of commemorative plaques;
- Insulation;
- Restoration or renovations of building interiors; UNLESS your property has an interior designation.
- Unnecessary or overly aggressive exterior cleaning such as sandblasting;
- Structural works to the exterior of buildings to accommodate modern renovations such as addition and new doors and windows;
- Short term repair work; and
- Maintenance.

**NOTE: Work that was approved, but was done in a poor or defective manner or in a manner contrary to Council approval, will NOT be funded.**

2. Funding for Eligible applications will be awarded on a first-come-first served basis. Applications will be accepted starting March 1<sup>st</sup> of each year and will continue to be accepted until December 31<sup>st</sup> of that year, or until the funds are depleted. An eligible application submitted after the funds are depleted will not be carried over into the next year; the application will have to be re-submitted

3. **General Application Information**

1. Contact the Heritage & Urban Design Division to determine if the property is eligible for funding, or to discuss some initial ideas.
2. Discuss any restoration or conservation proposal with a City of Kingston Building Official to determine building regulations and with the Planning Department to determine the zoning regulations. Building and Planning Departments are located at 1211 John Counter Blvd.
3. Owners of an Eligible Heritage Property must submit an application for a Heritage Grant on the prescribed form, which is available on line at <http://www.cityofkingston.ca/cityhall/committees/lacac/>, from the Heritage & Urban Design Division at City Hall or at Planning and Development Department located at 1211 John Counter Blvd.
4. The application must be for compensation for Eligible Work planned for an Eligible Heritage Property. An application for work already started will not be considered.
5. The application must be complete and be submitted in conjunction with an application for Alteration under the *Ontario Heritage Act*.

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6. Eligible applications will be reviewed by Staff and the Municipal Heritage Committee, and a report to Council will be prepared recommending approval or rejection of the Heritage Grant application. This may involve a site visit/inspection to get a better sense of the proposed project and the property.
  7. Council shall provide provisional approval or reject the application after considering the recommendation of the Municipal Heritage Committee. The approval of a Heritage Grant and the amount of any Heritage Grant awarded shall not exceed 50% of the total cost of the Eligible Work, or \$2,000.00, whichever is less.
  8. Heritage Grants provisionally approved by Council shall only be paid to the Owner where a site visit has been conducted to inspect the completed Eligible Work and is satisfied that the Eligible Work has been performed in accordance with the *Ontario Heritage Act* and any Recommended Guidelines.
  9. Only one Heritage Grant per property will be awarded in a two-year period.



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### Heritage Property Tax Relief Program

The City of Cornwall introduced in 2005 a *Heritage Property Tax Relief Program* to offer tax relief to owners of heritage properties to help maintain and restore these unique and valuable resources. With assistance from representatives from Heritage Cornwall, a mutually acceptable work program has been developed to help offset the added costs of preserving designated architectural elements.

### **Amount of Tax Relief**

The amount of the heritage tax relief shall be 40% of the taxes for municipal and education purposes levied on eligible residential and commercial properties. The refund shall be in the form of a rebate cheque to the registered landowner(s). In the event of a land ownership transfer, the refund shall be determined to be on a pro-rated scale based on the time of the property sale. The new owner would have to apply to the program to initiate or continue the program funding for the subject property.

### **How is the Tax Relief Assessed?**

The tax relief applies to the eligible heritage building or structure and the lands associated with it. With most designated properties the entire property is included in the legal description so the tax relief will be calculated against the entire property tax bill. For example: if you pay \$2,200.00 in property taxes, you will be eligible to receive a rebate of approximately \$880.00 or 40% of the total taxes. The application submission deadline for the rebate commencement is February 28th of the following year for which the owner is first seeking relief (ie: February 28, 2013 for the tax year 2012). This can automatically run up to 5 years, based on the registered Agreement. As a condition to program participation, full public disclosure of property tax details is necessary.

### **Eligibility Criteria**

An eligible heritage property must be designated as a property of cultural heritage value or interest under Part IV of the Ontario Heritage Act (an individual property designation) or under Part V of the Act (heritage conservation district), and which pay municipal property taxes. To be eligible or maintain program eligibility, 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 the tax relief and shall be cancelled from the program until such time as the situation is satisfactorily remedied. The property shall not be the subject of any City by-law contraventions, work orders or other outstanding municipal requirements, as of the date the application is received by the City.

The program will provide on-going relief for up to 5 years, as long as the property owner complies with their obligations under the terms and conditions of the program. An initial application is necessary, but the Agreement of Program Participation, once registered, will be applicable for up to 5 years and no subsequent application is necessary under the subject request. Based on Participation adherence through City monitoring, a rebate cheque will automatically be issued on annual basis for the set duration of the Agreement.

The program participant must enter into an Agreement of Program Participation (similar to a Heritage Conservation Easement) to be registered on title and in which they agree to conduct work on the property to a recognized preservation/restoration standard in exchange for the tax rebate offered under this Program. The

items to be maintained/restored will be specified in the Agreement. Approval of the application and ongoing participation shall be reviewed and determined by the Heritage Property Tax Relief Program Committee in conjunction with Heritage Cornwall.

The Heritage Property Tax Relief Program Committee will inspect the property and photo-document all heritage attributes. This information will serve as the benchmark for comparison when follow-up inspections are conducted in future years. On a periodic basis, there will be compliance inspection(s) to make sure that the heritage elements of the property are being maintained/restored as per the Registered Agreement.

### **Limitations**

The Heritage 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. The Heritage Tax Relief Program is also subject at all times to the availability of funding for the program.

The City of Cornwall 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. Funding for the Heritage Tax Relief Program will be reviewed on an annual basis by City Council.

If the participating owner fails to maintain/restore the built heritage property in accordance with the terms, conditions and intent of the Program and Agreement, the property owner will forfeit their rights to participate and may be required to refund the City for the amount of rebate, plus interest, dating back to the date of the last inspection/approval.

### **Questions**

If you require further information regarding this Program, please contact:

Department of Planning, Parks and Recreation Services

613-930-2787 ext. 2328 or by e-mail: [planning@cornwall.ca](mailto:planning@cornwall.ca)

### **Related Links and Documents**

- [Heritage Tax Relief Application](#) (PDF)
- [Heritage Property Tax Relief Program By-law No. 202-2004](#) (PDF)
- [Sample Program Participation Agreement](#) (PDF)

THE CORPORATION OF THE CITY OF CORNWALL

BY-LAW # 202, 2004

A By-law to establish a Heritage Property Tax Relief Program for the City of Cornwall, described in Section 365.2 of the Ontario Municipal Act, as Amended (Tax Reduction for Heritage Property).

\*\*\*\*\*

WHEREAS, the Council of the Corporation of the City of Cornwall is desirous of establishing a Heritage Property Tax Relief Program to financially assist landowners of Heritage Designated properties in their respective preservation, restoration and/or maintenance of said (Built) Heritage; and

WHEREAS, amendments to the Ontario Municipal Act and Ontario Heritage Act have created new opportunities for local Municipalities to implement funding models to protect and enhance its (Built) Heritage; and

WHEREAS, there is support from membership of Heritage Cornwall in the form of technical assistance and analysis in helping to oversee any such program; and

NOW, THEREFORE, THE COUNCIL OF THE CORPORATION OF THE CITY OF CORNWALL ENACTS AS FOLLOWS:

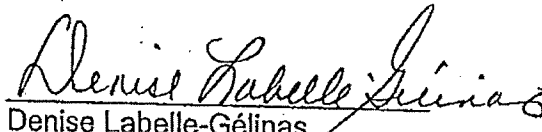
1. THAT, the City of Cornwall establishes a Heritage Property Tax Relief Program based on the following parameters, which must be fully complied with to be eligible for program participation:
  - i.) All properties designated under Part IV and Part V of the Ontario Heritage Act, as amended, and which pay Municipal property taxes;
  - ii.) Properties in any eligible tax classification (i.e. Residential, Commercial) will receive a 40% refund based on the tax amount of that given year. The refund shall be in the form of a cheque to the bonafide landowners at the end of the given Municipal fiscal year. In the event of a land ownership transfer the refund amount shall be determined to be on a pro-rated scale to the subject program applicant based on the time of property sale. A subsequent owner would have to apply to the program to initiate or continue the program funding for the said property;

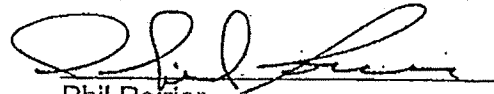
- iii.) The Municipality is responsible for its portion of tax relief, while the Province of Ontario, through Legislation, has committed to reimburse the applicant for the Education portion of the property tax. Refund protocols must be determined with the Province and City and the City shall deliver a copy of the By-law to the Provincial Minister of Finance within 30 days after the By-law is passed;
  - iv.) No subject property can be in tax arrears at any time. Should a property fall into tax arrears during that period of program participation, it shall automatically forfeit any rights to the subject Tax Relief and shall be cancelled from the Program until such time as the situation is satisfactorily remedied.;
  - v.) The landowner must apply to the City of Cornwall to request participation in the Program for upto a five (5) year interval;
  - vi.) Approval of the application and ongoing participation shall be reviewed and determined by the Heritage Property Tax Relief Program (H.P.T.R.P.) Committee. Any decision(s) of said Committee which is not concurred with by the landowner/applicant shall first be appealable to the Manager of Planning & Housing Services. Lastly, continued disagreement(s) of Committee decisions shall be heard in front of Council for a final disposition;
  - vii.) The program participant must enter into an Agreement of Program participation with the City, which details/articulates all Municipal expectations for use of the Tax Relief. The detail is in the form of a Heritage Statement commitment to use the said funds for presentation and/or restoration and/or maintenance of designated items. This Agreement/statement will be drafted through the Committee with assistance from Heritage Cornwall and reviewed by the City Solicitor and shall be registered on title at the City's expense. This Agreement is renewable every five (5) years or until the program is terminated or until non-compliance of program criteria occurs, whichever comes first; and
  - viii.) Agreement compliance shall be reviewed annually by the Committee and in consultation with Heritage Cornwall and any other group deemed appropriate to determine continued eligibility in the Program.
2. **THAT** this By-law establishes a Heritage Tax Relief Program (H.P.T.R.P.) Committee comprised of:
- one (1) member of the Planning Department staff
  - one (1) member of the Finance Department staff
  - one (1) Council member to act as Chair or an additional staff designate
  - up to two (2) members of Heritage Cornwall, which necessarily includes the Chair. The Chair of Heritage Cornwall shall not, at any time, act as Chair of the H.P.T.R.P. Committee.

The Committee will be appointed by Council and membership shall be periodically reviewed. The Committee's specific mandate is to administer and oversee the Heritage Property Tax Relief Program, as described herein.

3. **THAT** the H.P.T.R.P. Committee monitor/evaluate program effectiveness and report to Council on an annual basis with any appropriate recommendations.
4. **THAT** the total Program amount at the time of passing of this By-law shall be \$10,000.00, with a Municipal capped portion being up to \$8,000.00. As tax levels change and/or more properties meet eligibility criteria (and based on the level of take-up by potential participants) a review of these amounts will be necessary and subject to a report from the Committee to Council. This cap shall not include City expenses for Registering the Agreement, which shall be paid from budget sources deemed appropriate by Council.
5. **THAT** this By-law shall take effect on the date thereof subject to Section 365.2 of the Municipal Act, 2001 (as amended).

**READ** a First, Second and Third Time in Open Council this 8th day of November, A.D., 2004.

  
Denise Labelle-Gélinas  
Clerk

  
Phil Poirier  
Mayor



DEPARTMENT OF PLANNING AND HOUSING SERVICES

**THE CORPORATION**  
*of the*  
**CITY OF CORNWALL**

APPLICATION  
for specific  
HERITAGE PROPERTY TAX RELIEF (REBATE)

DEPARTMENT OF  
PLANNING AND HOUSING SERVICES  
340 Pitt Street, 3<sup>rd</sup> Floor  
Cornwall, Ontario K6J 3P9

Office: (613) 930-2787, ext. 2328  
Fax: (613) 930-7426  
e-mail: < [planning@city.cornwall.on.ca](mailto:planning@city.cornwall.on.ca) >

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Note: As a condition to program participation, full public disclosure of property tax details is necessary.

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THE CITY OF CORNWALL

HERITAGE PROPERTY TAX RELIEF (REBATE)  
PROGRAM

APPLICATION FORM

The following application must be submitted to the City of Cornwall Planning Department for subsequent consideration by the Heritage Property Tax Relief (Rebate) Program Review committee (known as the Committee), and PAC/ Council.

All applicants must agree to enter into a related Agreement of Program Participation, which includes a Heritage Statement articulating specific works to be undertaken in order to receive the subject Tax Relief (as a Rebate).

Information and Material to be Provided under the coverage of:

Municipal Bylaw No. 202, 2004, The City of Cornwall Heritage Property Tax Relief (Rebate) Program Bylaw.

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### INSTRUCTIONS

- 1.) All applications must be fully completed and submitted to the Planning Department, signed by the owner as applicant, or authorized agent for the owners/applicant (see authorization form attached to this application).
- 2.) The application must be comprehensive and concise in terms of detail of work to be completed.
- 3.) Any pertinent additional information that the owner/applicant and/or agent feels is warranted should be attached on additional sheets.

- 4.) All applications are to be reviewed by the Committee prior to consideration by PAC and then Council. The Committee will provide a recommendation to PAC either in support of, or against the application request.

PAC traditionally meets every third Monday of the month, except in July/August when a combined meeting is usually held.

- 5.) The applicant/agent should be prepared to present and defend the funding request in front of the Committee and/or PAC/Council. For example, it is the applicant's/agent's responsibility to defend the application and to provide the relevant information to satisfy the requirements of the Committee.
- 6.) Presently, there are no fees associated with the application to this program or with registration on title of any and all agreements. The City has agreed under the terms/agreements of the Program to pay for registration fees and staff participation in application analysis/implementation.

#### DETAIL(S) OF APPLICATION SECTION

#### PARTS I AND II: General Information and Site Specific Designating Bylaw Details

#### PART III: Statement(s) of Request for Relief

This section provides an opportunity for the applicant/agent to put into their own words the expectations/goals/objectives in applying to the program.

#### PART IV: Heritage Statement (to be filled out in consultation with representatives of Heritage Cornwall).

The Heritage Statement forms the primary basis and detail as to the type of work and associated cost, which the tax relief monies will assist in paying for in order to carry out the historic preservation/maintenance.

The Heritage Statement will form a part of the Agreement of Program participation to be registered on title.



**PART V: Past Preservation Initiatives on Subject Property**

List any past initiatives to preserve designated and non-designated historic (architectural) features on the subject site. The summary of costs incurred to implement such works should also be included in such a listing and a statement of the state of items at time of making this application.

**PART VI: Sworn Statement Certifying Application Correctness and Accuracy**

This section must be duly signed by the owner/applicant or authorized agent in front of a Commissioner of Oaths.



Heritage Property Tax Relief (Rebate) Program  
Application Form

- ★1.3 Please identify the names and addresses of any mortgages, changes or other encumbrances (i.e. liens against property) on the subject property (including a statement whether or not the property is in tax arrears with the Municipality. Should the property be in tax arrears, eligibility to the program will be suspended until such arrears are duly paid.)

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**PART II: SITE SPECIFIC DESIGNATING BYLAW DETAILS**

As a condition of participation in this program, the subject property must be designated under either PART IV (individual properties) or PART V (Heritage District designation) of the Ontario Heritage Act, as amended.

- 2.1 Designating Bylaw Number: \_\_\_\_\_  
(*must correspond to subject property reference found in PART I of this application*).
- 2.2 Items identified as being "protected" in the Reasons for Designation in Bylaw, as stated above.

- 1.) \_\_\_\_\_
- 2.) \_\_\_\_\_
- 3.) \_\_\_\_\_
- 4.) \_\_\_\_\_
- 5.) \_\_\_\_\_
- 6.) \_\_\_\_\_
- 7.) \_\_\_\_\_
- 8.) \_\_\_\_\_

other: \_\_\_\_\_

(use additional sheets as needed to list further items).

Heritage Property Tax Relief (Rebate) Program  
Application Form

2.3 Were you the owner that initiated the Designating Bylaw on the property?

Yes  No

If yes, why? If no, why did you buy a designated property?

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**PART III: STATEMENT(S) OF REQUEST FOR RELIEF**

3.1 Describe in general terms, the reason(s) for applying to this program including, but not limited to, your expectations, goals and objectives to achieve an outcome.

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**PART IV: HERITAGE STATEMENT**

The following chart must be fully completed in order to receive your maximum eligible tax relief (rebate). This is the single most important part of the application, since it represents the specific detailed actions needed to be satisfactory implemented in order to receive a tax relief in the form of a Rebate cheque from the City.

Consultation on the detail(s) of this chart must take place with the appropriate representatives of Heritage Cornwall prior to completion of PART IV.

**PART IV: 4.1 HERITAGE STATEMENT**

PROPERTY ADDRESS: \_\_\_\_\_  
 (Municipal Number / Street / Legal Description)

Designating Bylaw Number: \_\_\_\_\_

Date of Building Construction: \_\_\_\_\_ / General Architectural Style: \_\_\_\_\_

Designated Item No.	Building Facade, Elevation (north, south, east, west)	Historic Feature(s) (with details)	Description of Existing Condition and Related Proposed Work	Work to be Completed by (self/applicant or other qualified contractor(s))	Estimated Cost of		Anticipate Completion Date. (This can last up to the duration of the Agreement's being a max. of five (5) years for example)
					Labour (no labour costs if conducted by self or applicant)	Type of Materials	
1.							
2.							
3.							
4.							
Total estimated combined cost of project(s) with overall project completion date.					\$		

PART IV: 4.1 HERITAGE STATEMENT (continued)

PROPERTY ADDRESS: \_\_\_\_\_  
 (Municipal Number / Street / Legal Description)

Designating Bylaw Number: \_\_\_\_\_

Date of Building Construction: \_\_\_\_\_ / General Architectural Style: \_\_\_\_\_

Designated Item No.	Building Facade Elevation (north, south, east, west)	Historic Feature(s) (with details)	Description of Existing Condition and Related Proposed Work	Work to be Completed by (self, applicant or other qualified contractors)	Estimated Cost of		Anticipate Completion Date (this can last upto the duration of the Agreements being a max. of five (5) years for example)
					Labour (not labour costs if conducted by self or applicant)	Type of Materials	
5.							
6.							
7.							
8.							
Total estimated combined cost of project(s) with overall project completion date.						\$	

**Note: The applicant is responsible for ensuring that any proposed work is supported by Heritage Cornwall and meets or exceeds accepted Conservation practices. Also, a determination is made on whether a building permit is need for such work.**

Heritage Property Tax Relief (Rebate) Program  
Application Form

The Statement must have an indication of:

- The current condition (photos can augment the text) of each heritage attribute (item) to be preserved/restored/maintained.
- The specific physical actions/works to be undertaken.
- Timeframe for the actions/works.
- Estimated cost(s) associated with the actions/work and should include both materials costs and labour (if not being undertaken by the property owner themselves).

Finally, the Heritage Statement will form a part of the Agreement of Program Participation to be registered on title.

Heritage Property Tax Relief (Rebate) Program  
Application Form

**PART V: PAST PRESERVATION INITIATIVES ON SUBJECT PROPERTY**

**5.1** Please list, in a summary form, any and all known preservation initiatives (improvements) on the subject property over the last five (5) years.

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**5.2** What is the approximate total expenditure amount of such improvement listed in Section 5.1?     \$\_\_\_\_\_.

**5.3** Were these amounts completely incurred by yourself (private monies) or was there access to various sources of Government funding programs?

- Private Monies
- Government Funding

Described the Programs that were accessed:

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Heritage Property Tax Relief (Rebate) Program  
Application Form

**PART VI: SWORN STATEMENT CERTIFYING APPLICATION CORRECTNESS AND ACCURACY**

I/we \_\_\_\_\_, being the (Owner/Authorized Agent) of/for the subject property do hereby certify that to the best of my/our knowledge and belief, the particulars given in this application and accompanying supporting material(s) are correct and accurate and represent a full disclosure of pertinent information with respect to the subject matter.

Declared before me at the  
City of Cornwall, in the  
County of Stormont this  
\_\_\_\_ day of \_\_\_\_\_, 200\_.

\_\_\_\_\_  
Signature of Applicant or Authorized Agent

(A Commissioner of Oath, etc.)

**Authorized Agent (if different from Owner/Applicant):**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Street Number                      City                      Province                      Postal Code

Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

**List of Supporting Materials:** (please list additional information such as photos, historic documentation, etc.)

\_\_\_\_\_  
\_\_\_\_\_

Heritage Property Tax Relief (Rebate) Program  
Application Form

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