

A By-law to Amend By-law 2003-341, "A By-law to Establish a Program to provide Tax Reductions or Refunds in respect of Eligible Heritage Properties"

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Whereas Council of The Corporation of the Town of Markham has established a program to provide financial assistance on the terms set out in By-law 2003-341 as an incentive to encourage property owners to renovate, restore and maintain designated heritage buildings in the Town of Markham;

AND WHEREAS By-law 2003-341 requires a heritage easement agreement under section 22 or 37 of the *Ontario Heritage Act* to be registered against the eligible heritage property by December 31<sup>st</sup> of the taxation year for which relief is sought;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF MARKHAM HEREBY ENACTS AS FOLLOWS:

THAT By-law no. 2003-341 be amended as follows:

1. By deleting Section 5 (iii) and replacing it with the following:

“(iii) the heritage easement agreement referred to in subsection (ii) above shall be executed by the owner of the property and returned to the Town by December 15<sup>th</sup> of the taxation year for which relief is sought;”

2. By adding the following to Section 5:

“(vii) Notwithstanding subsection (iii), for the 2006 taxation year, the owners of the following properties shall be required to return executed heritage conservation easement agreements to the Town by March 15, 2007, in order to obtain relief for the 2006 taxation year:

- 2 David Gohn Circle
- 4165 19<sup>th</sup> Avenue
- 114 Main Street Markham North
- 206 Main Street, Unionville
- 236 Main Street, Unionville”

3. All other provisions of By-law 2003-341, except as herein amended or effected, which are not inconsistent with the provisions of this By-law, shall continue to apply.

READ A FIRST, SECOND, AND THIRD TIME AND PASSED THIS  
( ) DAY OF (month), 2007.

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SHEILA BIRRELL, TOWN CLERK

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FRANK SCARPITTI, MAYOR

**FACT SHEET****Heritage Property Tax Relief in Markham**

<b>Name of Program:</b>	Heritage Property Tax Reduction Program
<b>Purpose:</b>	To provide an incentive to owners of heritage properties to encourage good stewardship and make regular investments in the ongoing conservation and maintenance of their heritage properties.
<b>Approval Date:</b>	By-law 2003-341 adopted December 12, 2003 Effective Date: January 1, 2003.
<b>Eligible Properties:</b>	Residential, Multi-residential, Farm, Commercial, Industrial
<b>Number of Eligible Properties:</b>	Approximately 560 (listed, individually designated or heritage buildings in heritage conservation districts)
<b>Eligibility Requirements:</b>	<ul style="list-style-type: none"><li>- Be <b>designated</b> under Part IV (individual property) or Part V (heritage property in a heritage district) of the <i>Ontario Heritage Act</i></li><li>- Be subject to a <b>Heritage Easement Agreement</b> (see below for deadline).</li><li>- Be classified as a <b>Group 1 or 2 structure</b> using the Town's heritage evaluation system</li><li>- Be in a good and habitable condition</li><li>- Not be the subject of any bylaw contraventions, work orders or other outstanding municipal requirements including fines, arrears of tax or penalties.</li></ul>
<b>Type of Easement:</b>	Municipal Heritage Easement Agreement registered on title
<b>Amount of Reduction:</b>	30% of the Education and Municipal component of the tax bill Region of York does not currently participate in the Program.
<b>Application Requirements:</b>	Applicants submit initial application and renewal application every two years.

**Application Fees:** Initial Application - 20% of that tax year's reduction  
Renewal – 10% of the renewal tax year's reduction

**Inspections of property:** Compliance with the Heritage Easement is undertaken through site inspections and submission of photo documentation of property upon each renewal application

**Number of Approved Applications:**

2003	23
2004	23 + 3 = 26
2005	26 + 4 = 30
2006	

**Average Amount of Tax Rebate:**

2003	\$475
2004	\$614
2005	\$665
2006	

**Maximum Amount or Rebate Cap:** No cap

**Method of Payment:** Rebate Cheque from Finance Department

**Cost of Program to Municipality:**

2003	\$6375.00
2004	\$7370.00
2005	\$11172.00

**Budget/Funding:** Tax Based funding (this is how all rebates are funded in Markham requiring all taxpayers to contribute to the program)

No separate account. Rebates are funded from the existing Allowance Account in the current operating budget which is established for Assessment Appeals. If the program expanded dramatically, a separate fund would likely be created.

**Benefits Derived from Program:** Demonstrates a municipal commitment to local heritage resources. The number of heritage easement agreements have increased.

**Issues that have arisen:** A number of property owners initially indicated an interest in the Program, but later withdrew or did not pursue the option due to the requirement for a Heritage Easement in perpetuity.

**Contact/ Responsible  
Department:**

Heritage Section of Development Services Commission  
administers the Program  
Finance Department determines the amount of rebate and sends the  
rebate to the property owner.

**Publications Available:**

- Markham Heritage Property Tax Reduction Program Information Brochure
- Ministry of Culture, "Getting Started: Heritage Property Tax Relief- A Guide for Municipalities"

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