



Heritage Burlington Advisory Committee Meeting
Agenda

Date: April 14, 2021
Time: 7:00 pm
Location: Virtual

	Pages
1. Declarations of Interest:	
2. Approval of Minutes:	
2.1. Approve minutes from meeting held March 10, 2021	1 - 3
3. Delegation(s):	
4. Regular Items:	
4.1. Heritage Planner update	4 - 4
a. Heritage Property Tax Rebate Program expansion for eligible commercial heritage properties	5 - 12
b. Follow-up to Heritage Burlington finance-related questions	
4.2. Chair's update	
a. Annual report	
b. 2021 Work Plan and Budget	
c. Communication plan for adding properties to the Register	
4.3. Heritage Week update	
5. Other Business:	
6. Adjournment:	



Heritage Burlington Advisory Committee Meeting

Minutes

Date: March 10, 2021
Time: 7:00 pm
Location: Virtual

1. **Members Present:**

Michele Camacho (Chair), Don Thorpe, Barry Duffey, Sille Nygaard Mikkelsen, David Barker, Marwa Refaat, Len Collins, Trisha Murray, Robert Korporaal and Alan Harrington (arrived at 8:20 p.m.)

2. **Others Present:**

Councillor Rory Nisan, Danika Guppy (Heritage Planner) and Jo-Anne Rudy (Clerk)

3. **Regrets:**

Angela Richardson, Jenna Dobson, Rick Wilson, John Ouksouzoglou and Dan Allan

4. **Declarations of Interest:**

None

5. **Approval of Minutes:**

5.1 Approve minutes from meeting held February 10, 2021

On motion, the minutes from the meeting held February 10, 2021 were approved as presented.

6. **Delegation(s):**

None

7. **Regular Items:**

7.1 Heritage Planner update

a. Update on Heritage Property Tax Rebate Program expansion

- Danika advised that Council supported an increase in budget to expand the Heritage Property Tax Rebate (HREB) Program to include designated commercial heritage properties at the February 23, 2021 Corporate Services, Strategy, Risk & Accountability Committee. Burlington's 2021 operating budget was ultimately approved by Council on March 3, 2021 and included in the approval was \$15,000 funding for expanding the HREB program to commercial properties, equivalent to a 20% rebate amount. As a result, Community Planning staff will bring forward a report and amending by-law in Q2/Q3 2021 to implement a Commercial Heritage Property Tax Rebate Program in 2022 for the 2021 tax year.
- Members asked about a communications plan and Danika responded that this would be addressed in the report.

7.2 Evaluation criteria for putting properties on Register

- Marwa provided an overview of the evaluation criteria that the subcommittee developed for adding properties to the Register and showed a sample evaluation by using the George Unsworth House as an example.
- Members were supportive of the evaluation criteria and it was suggested that Marwa and two or three members visit a couple of properties to try it out adjust if necessary. **Motion** - Support the heritage evaluation criteria. **CARRIED Action** - Danika to provide Michele and Marwa with the heritage detail on properties from the Inventory.

7.3 Heritage Week update

- Don provided an update on the Heritage Week activities which will begin on August 2 and highlighted some of the events that are planned - Aldershot bike tour, pub crawl and trivia, downtown walking tour, Kilbride historic tour. Don noted that they are hoping the activities can be in person but are working on some videos as well that will be posted on the City's and Heritage Burlington websites.

7.4 Chair's update

- Michele provided the following update:
 - She will be meeting with staff to get clarification on the Committee's budget and process that must be followed.

- Reminded members on the proper protocols for communicating with the committee.
- The Burlington Historical Society has reached out enquiring about the King Edward Fountain and staff are meeting to discuss repairs and establishing a regular maintenance schedule.
- The Heritage Planner will ensure that applicants and/or property owners are fully aware that consultation with Heritage Burlington is part of staff's review of applications involving heritage resources and that they are invited to the Heritage Burlington meeting where their respective application is being reviewed, although it is not a requirement for them to attend.
- Will follow up with past chair to determine the status of the draft Plaque Policy.

8. Other Business:

None

9. Adjournment: 8:55 p.m.

Heritage Burlington

Heritage Planner Update: April 14, 2021 (virtual)

1. Consultation, re: final staff recommendations for Heritage Property Tax Rebate Program expansion to eligible commercial heritage properties

- Further to the update at the March 10, 2021 Heritage Burlington meeting, staff have prepared a report and amending by-law to implement an expansion to the Heritage Property Tax Rebate Program to include designated commercial heritage properties.
- Council approved \$15,000 funding for this purpose through the 2021 Operating Budget on March 3, 2021, which is equivalent to a 20 percent rebate for those eligible commercial heritage properties. There are currently 8 designated commercial heritage properties in the City of Burlington.
- The Heritage Property Tax Rebate Program is currently implemented through By-law 61-2016 (attached). Staff have prepared Draft By-law XX-2021, which proposes amendments to the definitions of “Eligible Heritage Property” and “Heritage Property Tax Rebate Program”, as well as amendments to Section 9, which outlines the amount of the rebate depending on the tax class of the property. For commercial properties, the available rebate amount will be “twenty percent (20%) of the taxes levied for City and school purposes for the 2021 tax year and each year after. Other than the amendments that are outlined in the draft amending by-law, all other regulations and requirements of By-law 61-2016 remain in effect. The Draft By-law XX-2021 is attached.
- Implementation for this program expansion is expected for the 2021 tax year (with applications due early 2022).
- The report and amending by-law will be proceeding to the Community Planning, Regulation and Mobility Committee meeting on May 4, 2021.
- **Heritage Burlington is asked to:**
 - **Review the attached materials, including By-law 61-2016 and the Draft Amending By-law XX-2021; and**
 - **Pass a motion supporting the recommended amendments to the Heritage Property Tax Rebate Program.**

2. FYI / follow-up, re: Heritage Burlington finance-related questions

- In response to recent questions from members of the committee, staff will provide a brief overview of the finances available to the committee as well as sources of funding for the City’s incentive programs, including the Community Heritage Fund.

The Corporation of the City of Burlington By-law 61-2016

City of Burlington By-law 61-2016

A by-law to provide for tax rebates in respect of eligible heritage property
File: 501-01-7 (PB-96-14)

Whereas Section 365.2 of the Municipal Act 2001, S.O. 2001, c.25 as amended, provides that a local municipality may establish a program to provide tax rebates in respect of Eligible Heritage Property; and

Whereas the Council of The Corporation of the City of Burlington at its meeting on October 15, 2012, approved a tax rebate program to assist owners of properties designated under Part IV of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, as amended, with the maintenance of their properties; and

Whereas the Council of The Corporation of the City of Burlington enacted and passed By-law 77-2014, on the 18th day of December 2014, being a by-law to provide for tax rebates in respect of eligible heritage property; and

Whereas the Council of The Corporation of the City of Burlington enacted and passed By-law 90-2015, on the 23rd day of November 2015, being a by-law to amend By-law 77-2014, being a by-law to provide for tax rebates in respect of eligible heritage property; and

Whereas the Council of The Corporation of the City of Burlington deems it necessary to amend By-law 77-2014, enacted and passed on the 18th day of December 2014; and

Now Therefore the Council of The Corporation of the City of Burlington hereby enacts as follows:

Definitions

1. In this By-law:

- a) "City" means the Corporation of the City of Burlington;
- b) "Contravention" means an offence under a municipal By-law for which enforcement proceedings have been commenced and includes any non-compliance with an easement agreement and/or heritage conservation agreement;
- c) "Council" means the Council of The Corporation of the City of Burlington;
- d) "Eligible Heritage Property" means a residential property or portion of a

residential property:

- i. that is located in the City of Burlington; and
 - ii. that is designated under Part IV of the *Ontario Heritage Act* R.S.O. 1990, c 0.18, as amended 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 City under section 37 of the *Ontario Heritage Act*; a heritage easement agreement with the Ontario Heritage Trust under section 22 of the *Ontario Heritage Act*; or a heritage conservation agreement with the City;
- e) “Heritage Property Tax Rebate” means a tax rebate granted pursuant to the Heritage Property Tax Rebate Program;
- f) “Heritage Property Tax Rebate Program” means the financial assistance program established by this By-law to assist an Owner of a residential Eligible Heritage Property to maintain and conserve their property;
- g) “MPAC” means the Municipal Property Assessment Corporation;
- h) “*Ontario Heritage Act*” means the *Ontario Heritage Act* R.S.O.1990, c 0.18, as amended;
- i) “Owner(s)” means the owner of an Eligible Heritage Property, and may include 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;

Subject to Availability

1. The Heritage Property Tax Rebate Program contemplated by this By-law may be eliminated by Council through repeal of the By-law at any time with no notice whatsoever to affected persons. This program is subject to annual city budget review and approval.
2. The Heritage Property Tax Rebate Program is subject to any regulations that the Minister of Finance may make regarding tax rebates or reductions for heritage properties.
3. The Heritage Property Tax Rebate Program shall be administered by Planning and Building Department in association with the Finance and Legal Departments of the City.

Application

4. The Owner of an Eligible Heritage Property seeking a Heritage Property Tax Rebate shall make an application in the form prescribed by the City. The City shall only accept such applications until the last day of February in the year following the tax year to which the application applies. Applications submitted outside of this time period will not be accepted and will be returned to the Owner.
5. A new application shall be made by the Owner of the Eligible Heritage Property in accordance with the terms of this By-law for each year subsequent to the passage of this By-law in which an Owner seeks a Heritage Property Tax Rebate. No Heritage Property Tax Rebates will be granted by the City where an Eligible Heritage Property or its Owner has unpaid taxes, local improvement charges, fees, or other monies owed to the City for any taxation year(s) prior to and including the year to which the application applies.
6. Eligible Heritage Property Owners will be required to enter into heritage conservation agreement with the City. The Heritage Conservation Agreement shall not be registered on the title of the Eligible Heritage Property.
7. Applications must be submitted on the Heritage Property Tax Rebate Program form to the City's Planning and Building Department.

Compliance with Agreements

8. The Owner must keep the Eligible Heritage Property insured against normal perils that are coverable on an all risk policy basis, including fire insurance, in an amount equal to the replacement cost of the Heritage Property.

Amount of Tax Rebate

9. A Heritage Property Tax Rebate granted by the City for an Eligible Heritage Property shall be based on the assessed property value as determined by MPAC. The amount of a Heritage Property Tax Rebate shall be equivalent to the value of:
 - twenty percent (20%) of the taxes levied for city and school board purposes for the 2014 tax year;
 - twenty five percent (25%) of the taxes levied for the city and school board purposes for the 2015 tax year;
 - thirty percent (30%) of the taxes levied for City and school board purposes for the 2016 tax year;
 - thirty-five percent (35%) of the taxes levied for City and school board purposes for the 2017 tax year;

- forty percent (40%) of the taxes levied for City and school board purposes for the 2018 tax year and each year after;

The rebate amount is based on the taxes levied that are attributable only to:

- a. The building or structure, or portion of the building or structure, that is the Eligible Heritage Property, and
- b. The land uses in connection with it.

Limitations and Restrictions

10. Where one parcel of land has multiple heritage easement agreement(s) and/or heritage conservation agreement(s) registered, multiple Heritage Property Tax Rebates will not be provided in respect of the same Eligible Heritage Property as no more than one rebate will be issued per property per taxation year.
11. If the tax assessment of an Eligible Heritage Property changes as a result of proceedings under the *Assessment Act* or the *Municipal Act*, a Heritage Property Tax Rebate that has been granted by the City shall be recalculated using the new assessment value. If as a result of a recalculation the City has granted an Owner an amount greater than that which would have been granted based on the new assessed value, the City may recover the excess amount.
12. No Heritage Property Tax Rebate will be granted where the City, in its sole discretion, determines the heritage easement agreement and/or heritage conservation agreement applicable to the Eligible Heritage Property is not complied with to the satisfaction of the City's Director of Planning and Building.
13. The Eligible Heritage Property must be in a good and sound state of repair. No Heritage Property Tax Rebate will be granted where the Eligible Heritage Property is the subject of any outstanding property standards violations, work orders or outstanding taxes with the City.
14. In the event that an Owner of an Eligible Heritage Property demolishes an Eligible Heritage Property without obtaining a demolition permit, the City may require the Owner to repay all of any Heritage Property Tax Rebates provided to the Owner for each and every year of participation in the Heritage Property Tax Rebate Program under this By-law.
15. The City may require the Owner to pay interest on the amount of any repayment required by this By-law, at the prime rate of the City's bank, calculated from the date or dates the Heritage Property Tax Rebates were granted.

Rebate Payment

- 16. All Heritage Property Tax Rebates granted will be in the form of a refund cheque issued to the Eligible Heritage Property owner(s). The refund will be processed after March 1 of the year following the tax year to which the application applies.

Notice to Minister of Finance

- 17. The Clerk of the City of Burlington shall provide notice of this By-law to the Minister of Finance within thirty (30) days of the date of passing.

Enactment

- 18. This By-law comes into force on the day it is passed.
- 19. That By-Law No.77-2014 and By-law 90-2015 be hereby repealed.

Enacted and passed this 28th day of November, 2016

Mayor Rick Goldring _____

City Clerk Angela Morgan _____

Appendix A: Draft By-law XX-2021

The Corporation of the City of Burlington

City of Burlington By-law XX-2021

To amend By-law 61-2016, being a by-law to provide tax reductions or refunds in respect of eligible heritage property, to add eligibility for commercial properties designated under Part IV or Part V of the Ontario Heritage Act.

File: 501-01-07 (PL-26-21)

WHEREAS Section 365.2 of the *Municipal Act*, 2001, S.O. 2001, c. 25 as amended, provides that a local municipality may establish a program to provide tax reductions or refunds in respect of eligible heritage property; and

WHEREAS the Council of the Corporation of the City of Burlington at its meeting on October 15, 2012, approved a tax rebate program to assist owners of properties designated under Part IV of the *Ontario Heritage Act*, R.S.O. 1990, c. O. 18, as amended, with the maintenance of their properties; and

WHEREAS the Council of the Corporation of the City of Burlington enacted and passed By-law 77-2014, on the 18th day of December 2014, being a by-law to provide for tax rebates in respect of eligible heritage property; and

WHEREAS the Council of the Corporation of the City of Burlington enacted and passed By-law 90-2015, on the 23rd day of November 2015, being a by-law to amend By-law 77-2014, being a by-law to provide for tax rebates in respect of eligible heritage property; and

WHEREAS the Council of the Corporation of the City of Burlington enacted and passed By-law 61-2016, on the 28th day of November 2016, being a by-law to repeal and replace By-law 77-2014 and By-law 90-2015, enacted and passed the 18th day of December 2014; and

WHEREAS the Council of the Corporation of the City of Burlington deems it necessary to amend By-law 61-2016, enacted and passed on the 28th day of November; and

NOW THEREFORE the Council of The Corporation of the City of Burlington hereby enacts as follows:

1. Section 1 d), Definitions, of By-law 61-2016 is amended as follows:

a) By adding the words in bold type so that it reads:

“Eligible Heritage Property” means a residential **or commercial** property or portion of a residential **or commercial** property:

- i. that is located in the City of Burlington; and
- ii. that is designated under Part IV of the *Ontario Heritage Act* R.S.O. 1990, c. 0.18, as amended 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 City under section 37 of the *Ontario Heritage Act*; a heritage easement agreement with the Ontario Heritage Trust under section 22 of the *Ontario Heritage Act*; or a heritage conservation agreement with the City;

2. Section 1 f), Definitions, of By-law 61-2016 is amended as follows:

b) By adding the words in bold type so that it reads:

“Heritage Property Tax Rebate Program” means the financial assistance program by this By-law to assist an Owner of a residential **or commercial** Eligible Heritage Property to maintain and conserve their property.

3. Section 9, Amount of Tax Rebate, of By-law 61-2016 is amended by deleting section 9 in its entirety and replacing it with the following new section 9:

A Heritage Property Tax Rebate granted by the City for an Eligible Heritage Property shall be based on the assessed property value as determined by MPAC. The amount of a Heritage Property Tax Rebate shall be equivalent to the value of:

For Residential Properties

- twenty percent (20%) of the taxes levied for City and school purposes for the 2014 tax year;
- twenty five percent (25%) of the taxes levied for City and school purposes for the 2015 tax year;
- thirty percent (30%) of the taxes levied for City and school purposes for the 2016 tax year;
- thirty-five percent (35%) of the taxes levied for City and school purposes for the 2017 tax year;

- forty percent (40%) of the taxes levied for City and school purposes for the 2018 tax year and each year after;

For Commercial Properties

- twenty percent (20%) of the taxes levied for City and school purposes for the 2021 tax year and each year after.

The rebate amount is based on the taxes levied that are attributable only to:

- a. the building or structure, or portion of the building or structure, that is the Eligible Heritage Property, and
- b. the land used in connection with the Eligible Heritage Property.

Notice to Minister of Finance

4. The Clerk of the City of Burlington shall deliver a copy of this By-law to the Minister of Finance within thirty (30) days of the date of passing.

Enactment

5. This By-law comes into force on the day it is passed.

6. Other than that which is outlined above, all other regulations and requirements outlined in By-law 61-2016 remain in effect.

Enacted and passed this XX day of May, 2021.

Mayor Marianne Meed Ward _____

City Clerk Kevin Arjoon _____