

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;

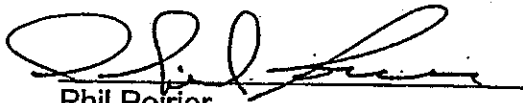
- iii.) The Municipality is responsible for its portion of tax relief, while the Province of Ontario, through Legislation, has committed to reimburse the applicant for the Education portion of the property tax. Refund protocols must be determined with the Province and City and the City shall deliver 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