

Heritage Property Tax Rebate Program 2012: Information about new applications for rebates on taxes paid in 2011

The Toronto Heritage Property Tax Rebate Program is administered by the Heritage Preservation Services Unit of the City Planning Division to encourage the conservation and maintenance of heritage properties in the City of Toronto. Please find on this website the application form and program notes, which will provide you with all the information you will require to compile your application. Also included is an application checklist to aid you in the completion of your application.

To be fully eligible, your property must be designated under Part IV or V of the Ontario Heritage Act, have a Heritage Easement Agreement (HEA) with the City (approved for execution on or before September 30, 2006), be properly maintained in accordance with the Heritage Easement Agreement requirements and have no associated outstanding municipal fees, taxes or orders. All eligible heritage properties may receive a maximum of a 40% property tax rebate on heritage portions of the property. Only those portions of the building described in the reasons for identification included in the Heritage Easement Agreement are eligible to receive the rebate. If you are receiving a rebate for your property under other City programs (e.g. commercial/industrial vacancy rebates, or rebates for charities), the amount of the heritage rebate will be calculated on the adjusted taxes, after other rebates have been taken into account.

Applications to the Toronto Heritage Property Tax Rebate Program for the 2011 tax year are due **Wednesday February 29th, 2012 at 4:00 p.m.** Application fees for new applications should be paid by cheque (bank drafts or money orders will not be accepted) made payable to 'The Treasurer, City of Toronto'. Late or incomplete applications will not be reviewed. E-mail and faxed applications will not be accepted. Completed applications **must** be sent by registered post or delivered in person. The City of Toronto will not take responsibility for applications misplaced in delivery. Early applications will be gratefully accepted. Completed applications can be dropped off or mailed to:

Heritage Tax Rebate Program
Attention: Scott Barrett
Suite A-17, 2nd Floor, City Hall
100 Queen Street West
Toronto, Ontario M5H 2N2
Monday to Friday, from 8:30 a.m. to 4:30 p.m.

First-time applications to the Toronto Heritage Property Tax Rebate Program must include a completed application form and the following documentation:

1. A photocopy of the registered Heritage Easement Agreement (as per note 1).
2. Proof of insurance for the heritage property (as per note 2).
3. Current professional quality (for archival purposes) black and white photographs (as per note 3).

4. Measured floor plans of the property at an appropriate scale indicating the dimensions of protected heritage portions (as per note 4).
5. A building condition report for the heritage property (as per note 5).
6. Application fee (as per note 6).

If complete, the Toronto Heritage Property Tax Rebate will be issued as a credit on the tax account for the property, or through the issuance of a cheque where required.

If you require further information please contact Marybeth McTeague, by telephone at 416-392-1974 or by e-mail at mmcteag@toronto.ca.

Heritage Property Tax Rebate Program Notes 2012

The following documentation must be submitted by the owner to the satisfaction of the Chief Planner when a first-time application is made:

Note 1 – Copy of Heritage Easement Agreement

A Heritage Easement Agreement (HEA) is a legally binding agreement entered into between the property owner and the City and registered on title. It identifies features of a building which are to be retained in perpetuity and may also set out a schedule of permitted alterations. The features of a building which are covered by the agreement and which are to be retained in perpetuity are identified in the schedule of photographs towards the end of the document.

If mislaid, you can acquire a copy of your agreement at the Toronto Land Registry Office:

Toronto Land Registry Office,
Atrium on Bay,
20 Dundas Street West, 3rd Floor,
Toronto, ON. M5G 2C2

Note 2 - Current Insurance Record

All heritage easement agreements (HEA) require that property owners insure their property against damage. A current certificate of insurance must be on record with Heritage Preservation Services. Proof of insurance is required every five years from the date a heritage rebate is applied for.

Note 3 - Photograph Requirements for the Heritage Property Tax Rebate Program

Professional quality black and white photographs of identified heritage attributes are required (see existing photographs in Heritage Easement Agreement for identified heritage attributes):

Requirements

- Two (2) **black and white** hard copy sets (colour photographs will not be accepted), printed on high quality photo paper, of 8"x10" photographs in a glossy or semi-gloss finish
- CD with the files: tiff format, minimum resolution of 300 dpi (600dpi preferred)
- Letter from photographer passing copyright of images to the City of Toronto (see sample wording below).

Views required

The photographs should match as closely as possible those original photographs in the HEA and should include the following:

- One view of each facade and views of any addition
- Views of important elements on each facade, i.e. entrances, typical window openings, significant details etc.
- Views of interior elements (if covered by heritage easement agreement),
- Contextual views, i.e. taken across the street from the subject building, showing the position of the building on the street and in relation to its neighbours.

Please note

- All photographs should be of professional quality (minimal grain, well-focused, well-lighted and of high contrast); and free of distortion (typically this involves the use of medium or large format photography)
- Colour photographs **will not** be accepted (photographs must be black and white for archival purposes).

Copyright Letter

A signed statement, from the photographer, passing copyright of the photographs/digital images to the City of Toronto is required as part of the application process. The following text is suggested:

TERMS FOR PHOTOGRAPHER'S CONTRACT

I, _____ (Photographer) agree to assign to the City of Toronto any and all copyrights and other proprietary rights in the photographs and to waive any moral rights (including the rights to the integrity of the work and to be associated with the work), that I may have under the Canadian Copyright Act or at common law or otherwise, as the case may be, with respect to the photographs in favour of the City and any and all of its successors, assignees and licensees.

Signed: _____

Note 4 - Floor Plan Requirements

Floor plans for each floor of the property are required to illustrate the following:

- Perimeter dimension of all external walls for each floor (Ft)
- Perimeter dimension of all external walls for each floor (Ft) identified as heritage in the HEA
- Total perimeter for each floor (Ft)
- Total perimeter identified as heritage for each floor (Ft)
- Floor area of each floor (Sq Ft)
- Indication of identified heritage areas on each floor (Sq Ft)
- Total floor area for property with a summary of total heritage
- A table summarizing the above dimensions should be provided on a separate sheet

Note - Elevation drawings **are not** required.

Floor plans provided should comply with the following specifications:

- Completed & stamped by a registered architect or engineer
- Presented at an appropriate legible scale

Note 5 – Building Condition Report

A building condition report of the property is required. This should be conducted by a qualified heritage architect or engineer who is a registered building specialist member of the Canadian Association of Professional Heritage Consultants; <http://www.caphc.ca> or either a registered member of the Ontario Association of Architects; <http://www.oaa.on.ca> or a registered member of the Ontario Society of Professional Engineers; www.ospe.on.ca who has demonstrated heritage experience within the past five years.

The building condition report should result in a written report, accompanied by photos where necessary, attesting that the owner has maintained the heritage elements of the building as stated in the associated Heritage Easement Agreement (HEA). The report should indicate whether or not the general aspects of the building, such as the roof, walls and foundation are structurally sound and in good repair. It should also include reference to other elements such as windows, verandahs, chimneys and decorative features as well as the materials. Previous repair and restoration work as well as alterations may be referenced in order to understand the evolution of the condition of the building.

It is anticipated, depending on the size of the building that such a report may be between 2 and 4 pages in length. Any poor conditions should be noted and prioritized in terms of the urgency of the repair required within a time frame including immediate, 1-2 year and 2-5 year time spans for repair.

Note 6 – Application Fee by Property Class

Heritage Property Tax Rebate Program Fee Schedule

Property Class	Application Fee
Residential (including individual units located in condominium buildings)	\$100
Non-Residential with Current Value Assessment* (CVA) between \$0 and \$2,500,000	\$250
Non-Residential with Current Value Assessment* (CVA) between \$2,500,001 and \$10,000,000	\$500
Non-Residential with Current Value Assessment* (CVA) greater than \$10,000,000	\$1500

- * Current Value Assessment refers to the total Current Value Assessment (CVA) for the property for which the application is made, as identified by the Municipal Property Assessment Corporation on the Assessment Roll as most recently amended for the taxation year for which the application is made.
- Application fees for new applications should be paid in cheque form (bank drafts or money orders will not be accepted) with cheque made payable to 'The Treasurer, City of Toronto'.

Heritage Property Tax Rebate Program – Application Checklist

This application checklist has been provided to aid you in the completion of your application and to aid City Staff in the assessment of all applications. Please complete the checklist in full and submit it along with your application package:

Applicant details

Municipal address of property:	Property Tax Roll Number:
Current Value Assessment (for year of application):	Property Tax Paid \$ (for year of application)
Name of property owner:	Name of applicant (if different):
Address of Owner:	Address of Applicant:
E-mail address of Owner:	E-mail addresses of Applicant:
Phone Numbers of Owner:	Phone Numbers of Applicant:

Checklist – First-time applications

Have you provided a fully completed application form?	Yes <input type="checkbox"/> No <input type="checkbox"/>
1. Have you provided a copy of the Heritage Easement Agreement (see note 1)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2. Have you provided an insurance record for the property (see note 2)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
3. Have you provided current photographs (see note 3)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
4. Have you provided floor plans and table of all required dimensions (see note 4)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
5. Have you provided a building condition report (see note 5)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
6. Have you provided the correct application fee (see note 6)?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please Note

- Items 1-6 will be required for the first year application.
- A renewal application is required annually after the initial first year application, which will entail the completion of an application form only.
- Every 5 years, applicants are required to resubmit their application, and fee and include updated versions of items 1-3 and 5-6. Item 4 will not be required again unless there is a substantial change to the property.