

Authority: Policy and Finance Committee Report 6 Clause 17,  
as adopted by City of Toronto Council on July 25, 26 and 27, 2006  
Enacted by Council: September 27, 2006

**CITY OF TORONTO**

**BY-LAW No. 1043-2006**

**To amend City of Toronto Municipal Code Chapter 103, Heritage, Article VII,  
Heritage Property Tax Rebate Program to amend the application procedure and to  
make consequential amendments to Municipal Code Chapter 441, Fees, to impose  
application fees.**

WHEREAS Council wishes to amend the heritage property tax rebate program application procedure and to impose application fees;

The Council of the City of Toronto HEREBY ENACTS as follows:

1. Chapter 103, Heritage, Article VII, Heritage Property Tax Rebate Program, § 103-32, Eligibility Criteria is amended by:
  - A. Adding subsection § 103-31E as follows:
    - E. Despite subsection A, where an Eligible Heritage Property is receiving a property tax rebate under any other City program, the amount of the heritage tax rebate shall be calculated based upon the adjusted tax payable after all other rebates have been taken into account.
  - B. Deleting § 103-33(1) – (6) and substituting the following:
    - (1) Name, address, telephone number, fax number and e-mail address of the owner or the owner's representative, authorized in writing;
    - (2) Municipal address of the Eligible Heritage Property;
    - (3) Total current value assessment of the Eligible Heritage Property for the taxation year to which the application applies;
    - (4) Total property tax levied on the Eligible Heritage Property for the taxation year to which the application applies;
    - (5) Number of stories above grade;
    - (6) Gross building area in square feet;
    - (7) A photocopy of the registered heritage easement agreement together with particulars of registration;
    - (8) Drawings of each floor of the Eligible Heritage Property at an appropriate scale noting the individual perimeters of all external walls in linear feet and the area of each floor in square feet;

- (9) Current photographs showing all possible elevations of the Eligible Heritage Property;
  - (10) A building condition assessment of the Eligible Heritage Property prepared by a qualified restoration architect assessing the maintenance of the Property in accordance with the provisions of the heritage easement agreement;
  - (11) Proof of insurance covering the Eligible Heritage Property;
  - (12) The application fee as provided for Chapter 441, Fees and Charges.
- C. Adding § 103-33.1. Renewal, to provide as follows:

**§ 103-33.1. Renewal.**

- A. Subject to subsection B, any person wishing to apply for the renewal of a Heritage Tax Reduction shall submit a renewal application in writing no later than the last day of February in the year following the year for which the owner is requesting a Heritage Tax Reduction and shall supply the information set out in § 103-33(1) – (4) to the satisfaction of the Chief Planner and Executive Director.
  - B. Where alterations have been made to an Eligible Heritage property the renewal application shall also include the information set out in § 103-33 (5) – (11).
  - C. The information set out in § 103-33(10) and (11) shall be submitted every five years.
- D. Adding § 103-33.2. Authorization, to provide as follows:

**§ 103-33.2. Authorization.**

The owner of an Eligible Heritage Property may authorize the City, in writing to pay the Heritage Tax Reduction to:

- A. A lessee of the Eligible Heritage Property;
- B. A condominium corporation on behalf of individual unit owners.

ENACTED AND PASSED this 27th day of September, A.D. 2006.

DAVID R. MILLER,  
Mayor

ULLI S. WATKISS  
City Clerk

(Corporate Seal)