

Authority: Planning and Growth Management Committee Item 25.14,
as adopted by City of Toronto Council on July 16, 17, 18 and 19, 2013

CITY OF TORONTO

BY-LAW No. 1106-2013

**To amend City of Toronto Municipal Code Chapter 103, Heritage, Article VII,
Heritage Property Tax Rebate Program, to make technical amendments.**

Whereas Council has approved the processing of heritage tax rebate applications received in 2011, 2012 and 2013 for the taxation years 2010, 2011 and 2012; and

Whereas amendments to Chapter 103, Article VII, are required in order to implement Council's direction;

The Council of the City of Toronto enacts:

1. Chapter 103, Article VII, is amended as follows:
 - A. Section 103-31A is amended by striking the preamble paragraph and replacing it with the following:
 - A. The heritage tax reduction in respect of an eligible heritage property shall be 40% of the annual taxes for municipal and school purpose levied on the property that are attributable to:
 - B. Section 103-31A(1) is amended by deleting the words "that is the eligible heritage property" and substituting the words "identified in the heritage easement agreement as the heritage attributes, elements or features, as determined by the City".
 - C. Section 103-31C is amended by:
 - (1) Adding the words "The City, in conjunction with" at the beginning of the subsection; and
 - (2) Adding the words " in accordance with § 103-31A" at the end of the subsection.
 - D. Adding the following as § 103-31D and renumbering the existing § 103-31D and § 103-31E as § 103-31E and § 103-31F.
 - D. Subject to Subsection E, the determination under Subsection C shall be final.
 - E. Section 103-32 is amended by:
 - (1) Deleting the words "eligible heritage" before the word "property" and adding the words "or the property owner, as applicable" after the word "property" in the preamble.

- (2) Deleting the words "Eligible Heritage" and replacing the upper case "P" in the word "Property" with a lower case "p" in § 103-32B(2).
 - (3) Deleting the word "and" at the end of subsection B(1) and placing it at the end of subsection B(2) and adding the following as subsection B(3):
 - (4) Identifies the heritage attributes, elements and features to which the heritage tax reduction as determined in accordance § 103-31C will apply.
 - (5) Adding the following as § 103-32E and F:
 - E. Comply with all application requirements in accordance with § 103-33.
 - F. Acknowledge in writing that they accept the heritage tax reduction as determined in accordance with § 103-31C in full satisfaction of their heritage tax reduction application for the applicable year.
- F. Section 103-33 is amended by:
- (1) Deleting the words "eligible heritage" before the word "property" in § 103-33B, C, D and J.
 - (2) Adding the words "and certifying that the heritage attributes, elements or features have been maintained" after the word "property" and before the word "in" on line two.

Enacted and passed on July 19, 2013.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(Seal of the City)