



**STAFF REPORT
ACTION REQUIRED**

Heritage Property Tax Rebate Program - Authority to Issue Rebates for 2013 Tax Year Applications

Date:	February 10, 2014
To:	Planning and Growth Management Committee
From:	Chief Planner & Executive Director, City Planning Division
Wards:	All
Reference Number:	P:\2014\Cluster B\PLN\PGMC\PG14009

SUMMARY

This report recommends that council direct staff to process heritage property tax rebates applications for the 2013 taxation year in accordance with Chapter 103, Article VII, of the Municipal Code pending further review of the program in 2014.

RECOMMENDATIONS

The City Planning Division recommends that:

1. City Council direct staff to process heritage property tax rebate applications received in 2014 for the 2013 tax year, in accordance with Chapter 103, Article VII of the Municipal Code.
2. City Council direct that the total annual costs of the municipal portion of rebates provided for the 2013 tax year shall not exceed \$2 million.

Financial Impact

There is no financial impact as a result of this report. Council has previously authorized the budget of \$2 million for this program in the 2013 tax year.

The Deputy City Manager and Chief Financial Officer has reviewed this report and agrees with the financial impact information.

DECISION HISTORY

At its meeting of July 25, 26 and 27, 2006 City Council adopted the recommendation to implement the Heritage Property Tax Rebate Program.

<http://www.toronto.ca/legdocs/mmis/2007/bu/bgrd/backgroundfile-2714.pdf>

At its meeting of June 8, 2010 City Council approved the postponement of the program and the processing of applications received in February 2011 under the Heritage Property Tax Rebate Program until a review of the first two years of the program operating at full availability had been reported to Council.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2010.PG38.8>

At its meeting of July 16, 17, 18 and 19, 2013, City Council directed staff to report back in the 4th quarter of 2013 on changes to the Heritage Property Tax Rebate Program to be implemented in 2014 for the tax year 2013 and subsequent years. Council also directed staff to process heritage tax rebate applications for the tax years 2010, 2011 and 2012.

<http://www.toronto.ca/legdocs/mmis/2013/pg/bgrd/backgroundfile-59342.pdf>

ISSUE BACKGROUND

In accordance with Council's decision in June 2010, the processing of applications under the Heritage Property Tax Rebate Program received in February 2011 (for 2010 taxes paid) and subsequent years was postponed pending a report from staff on a review of the Program.

At its meeting held on July 16, 17, 18 and 19, 2013 City Council directed that applications to the Heritage Property Tax Rebate Program received in 2011, 2012 and 2013 be processed in accordance with the terms set out in the staff report dated May 28, 2013 and further directed that staff report back in the 4th quarter of 2013 on changes to the Program, to be implemented in 2014 for the 2013 tax year and subsequent years. At this time, development of the report is ongoing due to the need to undertake additional consultation. Staff anticipate that changes will be implemented in 2015 for the 2014 tax year.

COMMENTS

In order to accommodate further consultation with relevant stakeholders, staff will not be reporting out on potential changes to the Heritage Property Tax Rebate Program until the second quarter of 2014. As a result, because Council's previous direction was only to process rebates for 2010, 2011 and 2012, Council direction is required in order to authorize staff to process rebates for the 2013 tax year under the current program structure. The application deadline is February 28, 2014.

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SIGNATURE

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