



The Corporation of the City of Kingston
Planning and Development Department
Community Services
216 Ontario Street
Kingston, Ontario K7L 2Z3
Phone 613-546-4291, Ext 1844
Fax 613-542-9965
heritage@cityofkingston.ca

Where history and innovation thrive

Application for a Heritage Property Tax Refund

The accuracy and completeness of this application will assist staff in processing your application in a timely manner.

Date Filed: _____ **Application No.:** _____

1. Name Of Owner:

Address Of Owner: _____

Postal Code: _____ E-Mail: _____

Telephone No.: _____ Cell No.: _____

2. Name of Agent:

Address of Agent:

Postal Code: _____ Email.: _____

Telephone Number.: _____ Cell Number: _____

3. Location of Property:

Civic Address: _____

Registered Plan Number and Lot Number: _____

Assessment Roll Number: _____

4. Written Description:

The applicant must provide a one page typed document outlining what eligible work has been undertaken on your heritage property over the last year. You must attach, as an appendix, a budget outlining your previous year's costs, including receipts, for any eligible work. You should also outline any additional considerations which you feel that the Municipal Heritage Committee should be aware of, and any previously approved Heritage Permit applications.

Notice of Collection

Personal information, as defined by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), is collected on this application under the authority of the Planning Act, R.S.O. 1990, and in accordance with MFIPPA. The personal information will be used to assist in making a decision on this matter. All names, addresses, opinions and comments will be made available for public disclosure. Questions regarding this collection should be forwarded to the Director, Planning & Development Department, City of Kingston, 216 Ontario Street, Kingston, Ontario, K7L 2Z3, telephone (613) 546-4291, Ext.3252.

5. General Questions:

Are you receiving other funding (tax refund or grants) from the City of Kingston?

Yes No

Have you submitted an application for a Heritage Permit for any work during the last year?

Yes No

Application Number for Heritage Permit: _____

Do you have a heritage easement on your property?

Yes No

When was your last Heritage Property Tax Refund? _____

6. Declaration:

I (we) the undersigned solemnly declare that all of the statements contained in this application for (property description/ address)_____and all the supporting documents are true, and I (we), make this solemn declaration conscientiously believing it to be true and complete, and knowing that it is of the same force and effect as if made under oath, by virtue of the *Canada Evidence Act*. I agree to allow the Corporation of the City of Kingston, its employees and agents to enter upon the subject land for the purpose of conducting a site inspection as may be necessary to process this application.

Signature Of Owner(S)

Signature Of Agent

Please print name

Please print name

If the application is signed by an agent, the owner's written authorization for the agent to act must accompany this application.

To Be Completed By City Staff:

Designating By-Law Number.: _____

Property Listing in Buildings of Architectural and Historical Significance:

Volume: _____ Page Number: _____

Heritage District: _____

Municipal Heritage Committee Recommendation:

Recommended Not Recommended

Staff

Date



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Information Sheet For City of Kingston Heritage Property Tax Refund

To receive a City of Kingston Heritage Property Tax Refund, there are several criteria which a property must meet. If an application does not meet these criteria, it will not be considered for a refund. Questions should be directed to the City of Kingston Planning and Development Department, 613-546-4291, ext. 1844.

1. Property Eligibility Criteria:

To be eligible for the tax refund, a property would have to meet the following minimum criteria:

- The property is designated under the *Ontario Heritage Act* (Part IV or Part V);
- The property is subject to:
 - an easement agreement with the local municipality in which it is located, under section 37 of the *Ontario Heritage Act*;
 - an easement agreement with the Ontario Heritage Foundation, under section 22 of the *Ontario Heritage Act*; or
 - an agreement with the local municipality in which it is located respecting the preservation and maintenance of the property.
- The property must be in compliance with the relevant agreement and City of Kingston Property Standard By-laws;
- The property owner is not a Federal, Provincial, or Municipal Government Agency;
- Any work on the character defining elements of a designated property by the present owner received through a recommendation of the Municipal Heritage Committee and Council approval;
- The property has not received a refund in the last three (3) years (i.e., if you received a refund in 2009, you cannot receive another refund until 2012);

- There are no unpaid taxes, local improvement charges, fees, or other monies owed to the City of Kingston.

2. Eligible Work:

“**Eligible Work**” means financial costs associated with Maintenance of an Eligible Heritage Property and for which there is documentation and/or any work which conserves or enhances the character defining elements of the Eligible Heritage Property, including but not limited to: the conservation of existing elements; the reconstruction of existing features that are beyond repair or conservation; and the accurate reproduction of significant features which no longer exist, but for which clear documentary material exists. Any work which seeks to conserve the character defining elements of a property must be performed in accordance with a permit issued pursuant to the Ontario Heritage Act to qualify as Eligible Work under this By-law. The reproduction of significant features may include, but is not limited to:

- (a) Repair or restoration of the exteriors of buildings including roofs, windows, doors, masonry;
- (b) Interior work when included as part of the reasons for designation;
- (c) Historical landscaping projects; and
- (d) Restoring/repairing original windows.

“Maintenance is considered routine, cyclical, non-destructive actions necessary to slow the deterioration of an Eligible Heritage Property. Maintenance includes the following actions: periodical inspection; property cleanup; gardening and repair of landscape features; replacement of glass in broken windows; minor exterior repairs (including replacement of asphalt shingles where there is little or no change in colour or design); repointing areas of wall space under 1.5 square metres; and/or any work defined as maintenance within a designating by-law.

Note:

Previous Work that was approved, but was done in a poor or defective manner or in a manner contrary to the direction of recommendations by the Municipal Heritage Committee and approval by Council, will NOT be considered and may result in the denial of the application.

Ineligible Projects include:

- Manufacture and installation of commemorative plaques;
- Insulation;
- Restoration or renovations of building interiors unless designated;
- Unnecessary or overly aggressive exterior cleaning such as sandblasting;

- Structural works to the exterior of buildings to accommodate modern renovations such as additions or new doors and windows; and
- Short term repair work.

3. General Application Information

1. It is recommended that the owner, particularly if it is a new owner, determine if the property is eligible for funding by contacting the City of Kingston's Planning and Development Department; and
2. The applicant should secure a Heritage Property Tax Refund application form and complete and return the form before the last day of February; and
3. Prior to the next rebate, your property will again be visited to ensure that all **eligible work** undertaken since the last evaluation has been approved and/or conforms to recommended guidelines. If unapproved work has occurred, the previous rebate must be returned plus interest.

4. Application Process

1. City of Kingston staff will notify the Owner of the date of the MHC meeting where the application for the Heritage Tax Refund will be considered. The Owner may attend the Municipal Heritage Committee meeting. Initially, applications will be evaluated by City Staff and the Municipal Heritage Committee (MHC), who will make a recommendation to Council concerning the application. A site visit may be necessary to confirm the details of the application.
2. Council will consider the application for a Heritage Tax Refund.
3. If an application is approved by Council, the Manager of Taxation & Revenue will apply the Heritage Tax Refund amount approved by Council against any outstanding tax liability in respect of the Eligible Heritage Property and refund any credit remaining.

Note:

If the owner of an Eligible Heritage Property illegally demolishes the building or illegally alters the designated character reflecting the attributes of the Eligible Heritage Property or breaches the terms of their heritage easement agreement, the Owner will be required to repay all of the previous Heritage Tax Refund.

Any repayment will be subject to interest at a rate not exceeding the lowest prime rate reported to the Bank of Canada by any of the banks listed in Schedule 1 to the Bank Act (Canada), calculated from the date or dates the tax refund was provided. Any amount due to be repaid shall be a debt of the municipality and may be collected as municipal taxes in accordance with Sections 349 and 350 of the Municipal Act.