
Subject: Repealing Heritage Tax Rebate By-law

Report to: Corporate Services Committee

Report date: Wednesday, December 8, 2021

Recommendations

1. That By-law 36-2008 authorizing the Region to provide matching funding for Fort Erie's Heritage Tax Rebate Program **BE REPEALED**;
2. That the Region **CEASE** participation in funding all such Heritage Tax Rebate Programs, effective December 31, 2021; and
3. That staff **BE AUTHORIZED** to notify the local area municipalities and take any necessary steps accordingly.

Key Facts

- The purpose of this report is a housekeeping matter to cancel the Region's participation in the Heritage tax rebate programs as per the final Incentive Review recommendations approved by Council on October 21, 2021, effective December 31, 2021, through the repealing of By-law 36-2008.
- As part of the Incentive Review it was identified that the Heritage Tax Rebate program did not align with the previously established Council approved incentive priority areas and therefore Regional participation would be cancelled.
- As per section 365.2 (7) the Region passed a by-law to partner under the Town of Fort Erie program in 2008 (By-law 36-2008 to be repealed).
- Based on research conducted by staff no other by-law was formally presented to Council for partnership in this program despite that fact that it appears that the Region has also partnered with Port Colborne in the past.

Financial Considerations

There are no direct financial implications of the report. Upon conclusion of the Incentive Review, \$6,000 in Regional funding for the Heritage Tax Rebate program was repurposed in the 2022 operating budget for other incentives as per the approved Incentive Review recommendations of Council.

Analysis

The purpose of this report is to action the Incentive Review recommendation of Council by formalizing the cancellation of Region's participation in Heritage Tax Rebate programs. As part of the Incentive Review, it was identified that the Heritage Tax Rebate program did not align with the previously established Council approved incentive priority areas and therefore Regional participation would be cancelled requiring the repealing of By-law 36-2008 effective December 31, 2021.

The Region currently has one active by-law authorizing Regional participation on a Heritage Tax Rebate Program at a Local Area Municipality (being the Town of Fort Erie) which has been included as Appendix 1 to Report CSD 79-2021. Once the By-law is repealed, the Region's participation will cease at year-end 2021.

Based on research conducted by staff no other by-law was formally presented to Council for partnership in this program. The Region however has historically partnered with the City of Port Colborne on their program. As part of this report, notice will also be provided to the City of the cancellation.

As a point of clarification, the Heritage Tax Rebate program which is the subject of this report is separate and distinct from the SNIP Heritage Restoration Grant program for which Council endorsed the continuance of until 2023.

Alternatives Reviewed

None as this is a housekeeping matter to fulfil the Incentive Review recommendations.

Relationship to Council Strategic Priorities

None.

Other Pertinent Reports

[PDS 31-2021](#) Niagara Region Incentives Policy

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Appendices

Appendix 1 By-law to be Repealed

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 36-2008

A BY-LAW TO AUTHORIZE THE REGION TO PROVIDE
A MATCHING REDUCTION OR REFUND OF THE
REGIONAL PORTION OF PROPERTY TAXES FOR
ELIGIBLE PROPERTIES UNDER THE TOWN OF
FORT ERIE'S HERITAGE TAX REBATE PROGRAM

WHEREAS, in accordance with Section 365.2 of the *Municipal Act, 2001*, S.O., 2001, Chapter 25, as amended, the Town of Fort Erie passed By-law No. 204-07, on December 10, 2007, being a by-law to provide for tax refunds or reductions in respect of eligible heritage property; and


WHEREAS, in accordance with Section 365.2 of the *Municipal Act, 2001*, an upper-tier municipality may pass a by-law to authorize a similar reduction or refund of taxes levied for upper-tier purposes; and

WHEREAS the Town has requested that the Region of Niagara match the Town of Fort Erie's percentage refund or reduction on each eligible heritage property participating in the Town's Heritage Properties Tax Rebate Program.


THEREFORE the Council of The Regional Municipality of Niagara enacts as follows:

1. That the Region will match the Town of Fort Erie's percentage refund or reduction on each eligible heritage property participating in the Town's Heritage Properties Tax Rebate Program; and
2. That this by-law shall come into force and take effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA



(Peter Partington, Regional Chair)



(Pam Gilroy, Regional Clerk)

Passed: April 10, 2008