



# Government Programs and Regulations

## Heritage Property Tax Rebate Programs

### Program

Under the Municipal Act, 2001, municipalities may give tax relief to owners of eligible heritage properties by passing a by-law creating a heritage property tax relief program. The province gives municipalities the flexibility they need to adapt their program to local circumstances. Municipalities can set the amount of tax relief they offer within the guidelines of 10 per cent to 40 per cent. To date, 40 municipalities across Ontario have passed a by-law for heritage property tax relief.

Municipalities may also have special eligibility criteria in addition to those prescribed in the provincial legislation. The heritage property tax rebate program is funded by the province, which funds the education portion of the property tax relief.

### Details

- Since each municipality is responsible for creating a by-law to create a heritage property tax rebate program, not all municipalities in the Greater Toronto Area (GTA) offer a rebate program.
- Guidelines prescribed by the province to all municipalities. To be eligible for the tax relief, a property must be a building, structure or a portion of a building or structure that is:
  - o Designated under Part IV of the Ontario Heritage Act or part of a heritage conservation district designated under Part V of the act;
  - o Subject to a heritage conservation agreement for the property.
- Application fees may apply. Please check with the municipality for all costs associated with the application process.

See contact information below.

- Application deadlines vary. Please check with the municipality for deadlines associated with the application process. See contact information below.
- The GTA municipalities that have a heritage property tax rebate program are:
  - o **City of Toronto** (up to 40%)- For details, contact Heritage Prevention Services at 416.392.1975
  - o **Durham Region:**
    - **Town of Whitby** (40%)- For details, contact Heritage Whitby at 905.430.4306
    - **Town of Ajax** (10%)- For details, contact Legislative Services at 905.619.2529 x.343
    - **City of Oshawa** (40%)- For details, contact Development Services Department at 905.436.3853
  - o **Halton Region:**
    - **Town of Halton Hills** (20%)- For details, contact the Heritage Register at 905.873.2601 x.2356
  - o **Regional Municipality of Peel:**
    - **Town of Caledon**- For details, contact the Heritage Resource Office at 905.584.2272 x.4243
  - o **Regional Municipality of York:**
    - **Town of Newmarket** (40%)- For details, contact Planning & Building Services at 905.953.5321
    - **City of Markham** (30%)- For details, contact the Development Services Commission at 905.475.4861

*Note: This information is provided as a guide. The Toronto Real Estate Board assumes no responsibility for the accuracy of this information. Please check with the individual municipality or region regarding specific by-law.*

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