

Tax Assistance (TA) Program Administration

Step 1 Application Submission

Applicants will be required to have a pre-application consultation meeting with staff in order to determine program eligibility, proposed scope of work, and project timing.

Staff will perform an initial site visit(s) and inspection(s) of the building/property (as necessary).

Before accepting an application, staff will screen the application. If the application clearly does not meet the program requirements, the application will not be accepted and it will be returned to the applicant with a letter explaining the reason for not accepting the application.

Applications shall be submitted to the City and shall be accompanied by a Phase II ESA and/or Remedial Work Plan and/or Risk Assessment prepared by a qualified person that identifies and details estimated eligible costs and a work plan and budget for the proposed remediation. The City may also require submission of a Business Plan for the proposed redevelopment project.

Acceptance of the application by the City in no way implies program approval nor approval of any *Planning Act* applications on the subject lands. Program eligibility will be determined by staff and applications will be recommended for approval only if they meet the requirements specified in this Plan and any other requirements of the City.

Step 2 Application Review and Evaluation

Applications and supporting materials and documentation are reviewed by staff against program requirements and staff will determine the eligible works and costs.

The actual pre-project education and municipal property taxes and estimated post-project assessment value and applicable tax rates will be used to calculate the estimated post-project property taxes, increase in municipal property taxes, increase in education property taxes, and the estimated maximum amount of municipal and education property tax assistance to be provided during the rehabilitation period and the development period (as defined under Section 365.1 (1) of the *Municipal Act, 2001*).

Where staff will be recommending approval of an application for the TA Program, staff will prepare the following documents:

- a) A recommendation report to Council or Council's designate on the TA Program Application;
- b) a TA Program Agreement;
- c) a draft by-law to authorize municipal and education tax assistance under Section 365.1 of the *Municipal Act, 2001*; and
- d) an application to the Minister of Finance for education property tax assistance.

A recommendation report will be prepared by staff. If this report recommends approval of the application, an agreement satisfactory to the City Solicitor will also be prepared. This agreement

will contain conditions to ensure that the project is commenced and completed in a timely fashion. This agreement will be forwarded to the applicant to be dated and signed.

Items a) – d) above will be forwarded to the Minister of Finance. Education property tax assistance through the Brownfield Financial Tax Incentive Program (BFTIP), or through any other replacement programs administered by the Province is subject to approval by the Minister of Finance. Once written approval of the by-law is received from the Minister of Finance, any conditions or restrictions specified by the Minister will be included in the by-law.

Step 3 Application Approval

The Minister of Finance is currently prepared to authorize municipal applications for matching education property tax assistance for a maximum of three (3) years from the date of the passing of the by-law. The matching education property tax assistance may be provided on a different schedule from the tax assistance provided by the City and may be subject to additional conditions.

If Council approves the TA Program Application and adopts the by-law as approved by the Ministry of Municipal Affairs and Housing, the agreement will then be executed by the authorized City officials and a copy will be provided to the property owner. A copy of the by-law, including all information prescribed by Ontario Regulation 274/04 will be forwarded to the Minister of Municipal Affairs and Housing and the Minister of Finance within 30 days of passing of the by-law by the City.

Step 4 Payment

Where the Minister of Finance has approved an application for matching education property tax assistance, the municipal property tax assistance and education property tax assistance will begin as stipulated in the by-law for tax assistance approved by Council.

Once remediation of the property is complete, the property owner shall file in the Environmental Site Registry a Record of Site Condition (RSC) for the property signed by a qualified person, and the owner shall submit to the City proof that the RSC has been acknowledged by the Ministry of the Environment (MOE). The owner shall, within 30 days of filing the RSC, notify the City of the filing, and within 30 days after receiving said notice, the City shall advise the Minister of Municipal Affairs and Housing of the filing of the RSC.

Tax assistance will not be provided until the landowner has met the program requirements related to the rehabilitation and development of the lands. All property taxes will be payable and will be collected until the program requirements have been satisfied. Once the requirements have been satisfied and approval has been granted by the City and Ministry of Municipal Affairs and Housing, tax assistance for both the municipal and education amounts would be provided to the landowner as identified in the by-law.

City of Guelph Brownfield Redevelopment Community Improvement Plan

Figure C-1 Tax Assistance (TA) Program Administration

