



The Corporation of the
City of Sault Ste. Marie

C O U N C I L R E P O R T

February 24, 2025

TO: Mayor Matthew Shoemaker and Members of City Council
AUTHOR: Virginia McLeod, Manager of Recreation and Culture
DEPARTMENT: Community Development and Enterprise Services
RE: Heritage Property Tax Rebate – 143 McGregor Ave

Purpose

The purpose of this report is to seek Council approval for tax rebates for the owner of 143 McGregor Avenue, a heritage property enrolled in the Heritage Property Tax Rebate Program.

Background

The Ontario Government, under the *Municipal Act*, allows municipalities to grant tax rebates of 10% to 40% on the value of an eligible heritage property to stimulate the restoration and preservation of Ontario's unique heritage assets. In the spring of 2005, City Council passed a resolution accepting the implementation of a 40% Tax Rebate Program in the community. By-law 2005-186 outlines the guidelines for those enrolled in the program.

Heritage properties are an important community resource; however, increased costs are often associated with restoration and maintenance. The Sault Ste. Marie Heritage Property Tax Rebate Program recognizes these costs. It is seen as an investment in the community by preserving the City's unique cultural heritage and supporting owners of heritage properties. There are 41 heritage sites in the city of Sault Ste. Marie designated under Part IV of the *Ontario Heritage Act*, and 6 registered sites of cultural heritage value are listed under Section 27(1.2) of the Act. Enrolment into the program requires the completion of a Heritage Easement Agreement between the City and the property owner, which is then registered on the property title.

Analysis

Owners enrolled in the Heritage Property Tax Rebate Program must complete an application for the rebate and indicate what work they plan to do to maintain their heritage property. Members of the Sault Ste. Marie Municipal Heritage Committee and a City Building Inspector conduct property inspections annually to ensure adequate ongoing maintenance and that owners are following maintenance plans. Based on current and previous inspections and the owners' maintenance plans identified in the application, recommendations for owners to receive the tax rebate are made.

Heritage Property Tax Rebate – 143 McGregor Ave

February 24, 2025

Page 2.

Applications for the 2022 and 2023 tax rebate for 143 McGregor Ave were received; however, the property was not included in the previous report to Council on December 2, 2024, due to a clerical error. The Sault Ste. Marie Municipal Heritage Committee passed the following resolution at their February 5, 2025, 2024, meeting:

Resolved that the Sault Ste. Marie Municipal Heritage Committee recommends to City Council that the Designated Heritage Property Tax Rebates for 143 McGregor Avenue for the 2022 and 2023 tax years be paid.

Financial Implications

The total rebate for 2022 and 2023 tax years is \$2,924.49 of which the municipal portion is \$2,658.88, and the education portion is \$265.61.

Strategic Plan / Policy Impact / Climate Impact

Quality of Life focus area: Arts and Culture—Support and grow the creative economy, celebrate arts and culture and promote and conserve heritage assets.

Recommendation

It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Recreation and Culture dated February 24, 2025 concerning Designated Heritage Property Tax Rebate for 143 McGregor Avenue for the 2022 and 2023 tax year be paid to the property owners.

Respectfully submitted,

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