



**The Corporation of the  
City of Sault Ste. Marie**

**C O U N C I L   R E P O R T**

August 11, 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 Program – 99 Huron Street,  
The Yard Locker

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**Purpose**

The purpose of this report is to seek Council approval to register the owner of 99 Huron Street, The Yard Locker into the City's Heritage Property Tax Rebate program.

**Background**

The owner of 99 Huron Street, The Yard Locker is a recently designated heritage property in Sault Ste. Marie and has filed an application to enroll in the City's Heritage Property Tax Rebate Program.

The Ontario Government, under section 365.2 of the *Municipal Act (2001, S.O. 2001, c.25 as amended)*, 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 2005, Council passed a resolution accepting the implementation of a 40% Tax Rebate Program in the community to support owners of Designated Heritage Properties. By-law 2005-186 outlines the criteria for the Heritage Property Tax Rebate Program.

**Analysis**

Heritage properties are an important community resource; however, increased costs are often associated with their restoration and maintenance. Programs such as the Heritage Property Tax Rebate Program recognize these costs and are seen as an investment in the community by preserving the City's unique cultural heritage and supporting owners of heritage properties. In 2024, 16 owners of designated heritage properties were enrolled in the tax rebate program. There are 42 heritage sites in the City of Sault Ste. Marie designated under Part IV of the *Ontario Heritage Act*.

Enrolment in the program requires the completion of an applications; and once approved by Council, a Heritage Property Agreement between the City and the property owner is completed and registered on the property title. This allows the City access to the property for inspection purposes to ensure that the owner is fulfilling the terms of the agreement. The Sault Ste. Marie Municipal Heritage Committee, in conjunction with City Building Inspection services, conducts an annual inspection of all heritage properties enrolled in the program. Owners are provided with a report of the findings, which outlines maintenance items that need to be addressed. Owners who fail to maintain their heritage properties to an acceptable standard risk losing the annual tax rebate.

On June 4, 2025, of the Sault Ste. Marie Municipal Heritage Committee reviewed the application for the Heritage Property Tax Rebate Program and passed the following resolution:

Resolved that the Municipal Heritage Committee recommend that 99 Huron Street – The Yard Locker be enrolled in the Heritage Property Tax Rebate Program.

**Financial Implications**

The estimated amount of the rebate for the 2024 tax year is \$6,932. The City's portion of the total is estimated to be \$5,427 and the education portion is \$1,505.

**Strategic Plan / Policy Impact / Climate Impact**

Focus Area – Quality of Life: Promotion of our City's arts, culture, historic and heritage sites is an essential component in achieving economic health.

**Recommendation**

It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Recreation and Culture dated August 11, 2025 concerning Heritage Property Tax Rebate Program Application – 99 Huron Street, The Yard Locker be received and that the recommendation of the Sault Ste. Marie Municipal Heritage Committee to enroll 99 Huron Street into Heritage Property Tax Rebate Program be approved.

Respectfully submitted,

Virginia McLeod  
Manager of Recreation and Culture  
705.759.5311  
[v.mcleod@cityssm.on.ca](mailto:v.mcleod@cityssm.on.ca)