Heritage Property Tax Relief Program

About the Heritage Property Tax Relief Program

The Heritage Property Tax Relief Program provides eligible owners of designated residential and mixed-use heritage properties with up to a 40% reduction on their 2026 property taxes, covering both the Town's municipal portion and the Province's education portion.

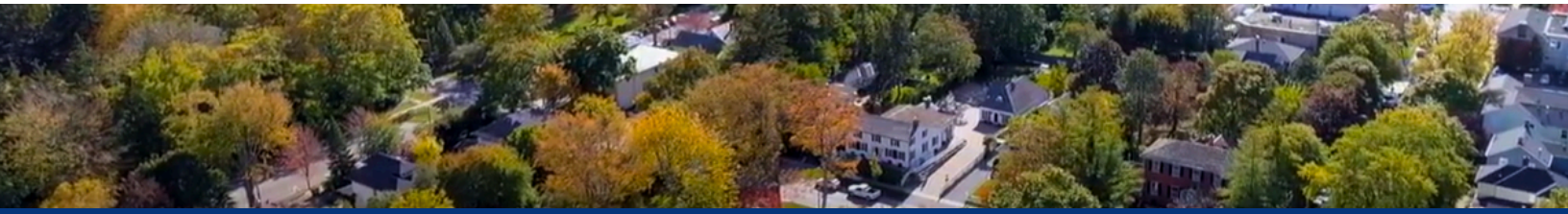
The program is designed to complement the Heritage Property Improvement Grant by recognizing and rewarding high-quality heritage conservation work while helping property owners manage the ongoing costs of maintaining designated heritage properties.

The Town has set aside $50,000 in total funding, which will be distributed to approved applicants. Funding is limited and awarded on a first-come, first-served basis. Eligible properties may receive up to $2,000. Each property owner may apply once per year, per eligible property.

Program Eligibility

To be eligible for the Heritage Property Tax Relief Program, the applicant must:

- Own the heritage property that is designated under Part IV of the *Ontario Heritage Act* and the eligible property must be classed as residential or mixed-use.
- Provide a complete application within the application intake window.
- Have no outstanding contraventions of the *Ontario Heritage Act*, municipal fines, arrears of taxes, fees, or penalties against the property.
- Ensure the property is not the subject of any Town by-law contraventions, work orders, or other outstanding municipal requirements, as of the date the Town receives the application.
- Ensure the designated heritage property is in full compliance with the Town's Property Standards By-law 5192-19, as amended, or any successor.
- Ensure the heritage property is insured against normal perils that are coverable on an all-risk policy basis, in an amount equal to the replacement cost of the building.
- Agree to enter into a Maintenance and Conservation Agreement with the Town.



Have questions? Send an email to **heritage@notl.com**

Preparing your Heritage Property Tax Relief Application

Planning staff will be available in-person at Town Hall to answer questions about the program, determine property eligibility and review applications for completeness on the following dates: November 17 & 23 and December 3 & 9, 2026, between 8:30-4:30pm

How to submit your Heritage Property Tax Relief Application

Applications will be accepted during the prescribed application intake period, January 11-22, 2027.

Applications can be submitted both in person and electronically:

- **In person:** Pick up and submit an application at Town Hall (1593 Four Mile Creek Road, Virgil, ON, L0S 1T0) between 8:30 a.m. and 4:30 p.m.
- **Electronically:** Download an application online at **www.notl.com/heritage-planning** and email it to **heritage@notl.com**. Intake opens at 8:30 a.m. on January 11, and will close at 4:30 p.m. on January 22.

Next Steps

After a complete application is submitted within the intake period, it will be reviewed to confirm it meets all program eligibility requirements. Town Staff may request a site visit to verify that the property's protected heritage attributes are being properly maintained. All applicants will be notified of their application status by March 2027, and the relief would be received by April 2027.

If the property meets all the program requirements, the owner must enter into a Maintenance and Conservation Agreement with the Town in order to receive the approved tax relief for the 2026 tax year.

If the condition of the property changes, or the owner damages the property/violates the terms of the agreement, they will be required to repay the full amount of tax relief received, plus interest calculated from the date the relief was granted.

Frequently Asked Questions

What is considered a complete application?

A complete application includes the following items listed within the Application Form Checklist:

- A complete application form.
- Physical or digital copies of all required photographs.

How are applicants selected for the Heritage Property Tax Relief Program?

- Submission of an application during the first come first served intake period
- Completeness of application
- The property meets the eligibility requirements
- The property owner enters into a Maintenance and Conservation Agreement
- Funding availability

I applied for the Town of Niagara-on-the-Lake Heritage Improvement Grant. Can I also apply for the Tax Relief Program?

Yes, you can also apply for the Heritage Property Tax Relief Program if you previously applied for the Heritage Improvement Grant.

Where does the funding for the Heritage Tax Relief come from?

The Town allotted $50,000 toward this program, which will be applied to the municipal portion of the tax relief. The Province will fund the educational portion of the relief.

What is the maximum reduction I can expect to receive through this program?

Through this program, the anticipated maximum reduction would be $2,000 for eligible residential and mixed-use properties.

Glossary

Assessed Property, Residential, Mixed-use

Means a property that has been assessed as residential or mixed-use by the Municipal Property Assessment Corporation for taxation purposes.

Heritage Maintenance and Conservation Agreement

Means a legal agreement between the Town and a heritage property owner to protect the heritage features of a property, and to encourage good stewardship of the property. The agreement recognizes both parties' intention to protect the property's heritage character. Further, the agreement ensures an all-risk insurance policy, equal to the replacement cost of the building (new materials), is active for the property. There is no fee associated with the agreement.

Maintenance

Means continuous care of the property that reduces the need for future restoration efforts. With regular upkeep, major conservation projects and their high costs can be avoided.

