
Leamington Municipal Heritage Advisory Committee (LMHAC)

AGENDA

Wednesday, February 22, 2017 3:00 PM
Ante Room, 111 Erie Street North

- A. Call to Order: Chair
- B. Minutes:
 - 1. January 25, 2017
Pages 2 to 3
- C. Reference Materials (copies distributed at meeting):
 - 1. CHO Newsletter - Winter 2017
 - 2. Windsor Community Museum Newsletter - Winter 2017
 - 3. Ministry Correspondence - list of material received or N/A
- D. New Business:
 - 1. Bill C-323 - National Register of Historic Places
 - i. Correspondence attached
 - 2. Report on 2017 Budget
 - 3. Call out for committee members
- E. Other:
- F. Adjourn:

Next Regular Meeting: March 22, 2017

Leamington Municipal Heritage Advisory Committee (LMHAC)
MINUTES

Wednesday, January 25, 2017
Ante Room, 111 Erie Street North, Leamington

Members Present: Mark Stevenson - Chair
Tony Duncan
Scott Holland
Lee-Anne Settrington

Regrets Only: Bill Dunn, Maria Kouhang, Chris Chopchik

Staff Present: Manager of Planning Services- Danielle Truax

Call to Order:

Minutes:

Moved by: Scott Holland

Seconded by: Tony Duncan

That the minutes of the November 9, 2016 meeting of the Leamington Municipal Heritage Advisory Committee be adopted.

CARRIED

Business Arising from Minutes: None

Reference Materials: CHO Autumn Newsletter and Ministry Correspondence was received.

New Business:

1. 1301 Mersea Road 8 Goldsmith Church

Chairperson Stevenson noted the property has been sold. It was confirmed the property is on the Heritage Register.

2. Request to Alter Designated Property at 13 Russell Street

David Ropchan and Karen Harris attended to provide information regarding the requested changes to the exterior of the building, including the following:

- i. Installation of a hand railing on front east stairs
- ii. Exterior painting of trim, doors and railings; it was noted no brick will be painted.
- iii. Extension of an existing gas service on east wall.

A request should be submitted to Planning Services and a report will be brought forward to Council for consideration.

3. Request for date of construction at 11 Seacliff Drive (M. Jacobs)
Scott Holland to contact owner to discuss research process.
4. Summer Research Student Duties
The committee requested that the following duties be added to the specific duties:
 - i. Assist with special projects including promotional activities, presentations and displays;
 - ii. Assist with the research and documentation of special projects.

Adjournment:

That the meeting adjourned at 4:10 PM

Carried

The next LMHAC Committee meeting date is Wednesday, **February 22, 2017** at 3:00 PM.

Signature on File

****To be signed by the Chair acting on the day the above LMHAC meeting was held.**

:dt

PETER

VAN LOAN MP

YORK-SIMCOE

Received **CHANGE FOR THE BETTER**

JAN 31 2017

**Municipality of Leamington
Legislative Services**

Dear Interested Canadian,

Let's Save our Heritage Infrastructure – Contact Your MP to Support Bill C-323

As the Official Opposition Critic for Canadian Heritage and National Historic Sites, I introduced a Private Member's Bill to create a tax credit for restoration of historic places. Bill C-323 creates a 20% tax credit for rehabilitation work done on designated heritage buildings. It also creates a three year accelerated write-off period for spending on these buildings.

Built heritage creates cultural value for our communities. It enriches our lives and connects us to our history. Currently, Canada has no policy to help those who spend heavily on this public benefit. With the 150th anniversary of Confederation fast approaching, the adoption of this policy is appropriate.

I am asking for your support to get this important legislation passed so that our cultural heritage may be preserved and saved for generations to come.

You can help get Bill C-323 passed by contacting your MP to vote for Bill C-323.

This proposal will help re-connect us to our history and culture. I look forward to working to preserve our built heritage, with your support. Please find enclosed an information package about the details of Bill C-323.

Thank you,



Hon. Peter Van Loan, MP
Official Opposition Critic for Canadian Heritage and National Historic Sites
Member of Parliament for York-Simcoe

P.S. Mail may be sent postage-free to:

Name of Member of Parliament
House of Commons
Ottawa, Ontario
K1A 0A6

To find the phone number or email address for your local Member(s) of Parliament, please consult the Parliament of Canada's website at www.parl.gc.ca

Toll Free # 1-877-PETER-4-U

Tel: 613-996-7752 Fax: 613-992-8351 Email: vanloan.p@parl.gc.ca

Room 555-D, Centre Block, House of Commons, Ottawa, Ontario, K1A 0A6



Tel: 905-898-1600 Fax 905-898-4600 Email: vanlop1@parl.gc.ca

45 Grist Mill Road, Unit 10, Holland Landing, Ontario, L9N 1M7

A TAX CREDIT FOR THE RESTORATION OF HERITAGE PROPERTIES



**ASK YOUR MEMBER OF PARLIAMENT
TO SUPPORT BILL C-323**

**An Act to Amend the Income Tax Act
(Rehabilitation of Historic Property)**

Peter Van Loan, MP

What People are Saying about Bill C-323:

"This is an idea that has had **widespread support** from heritage advocates, federal, provincial, territorial and municipal governments, and the Federation of Canadian Municipalities over the years. **It's exciting to see it tabled in the House and given first reading.** We know that the tax system can be a powerful tool to stimulate private investment in heritage buildings. In the United States, the introduction of a 20 percent federal tax credit for rehabilitation of heritage buildings 40 years ago **revolutionized the way developers think about old buildings and launched a booming and competitive preservation industry.**"

— National Trust for Canada



The Fairmont Empress Hotel—Victoria, BC

Contact Your MP, and Tell Them to Support Bill C-323

Write them at: House of Commons, Ottawa, ON K1A 0A6

Or, phone or email them.

Bill C-323

What is Bill C-323?

- A **tax credit** that will seek to limit the destruction of Canada's heritage buildings, and instead encourage the rehabilitation of these culturally significant buildings
- The Bill would also allow owners to **write-off** spending on heritage restoration at a faster rate than is currently the case

Why introduce Bill C-323?

- There is a tremendous public interest in the preservation and restoration of heritage properties. But the cost burden of doing so is usually more expensive to owners than other alternatives—like demolition and new construction
- This Bill helps owners who are preserving heritage buildings with the cost of delivering this public benefit
- The pilot program for this policy was very successful in encouraging investment from private individuals and businesses. The pilot program for this Bill saw tremendous growth in property values, occupancy rates, and profits for businesses in rehabilitated buildings



Henry House—Halifax, NS

Bill C-323

Why preserve heritage infrastructure?

- This Bill will help reconnect Canadians to their cultural heritage
- Investments in our built heritage create cultural value. A similar policy in the United States is described as “the most effective Federal program to promote community revitalization”
- Large rehabilitation projects often create lots of good paying jobs



Sir John A MacDonald's Summer Home at Les Rochers—Rivière-du-Loup, QC

How does it work?

- The tax credit would be available to properties that appear on the National Register of Historic Places
- An architect must certify that the eligible building has undergone rehabilitation in accordance with the Standards and Guidelines for the Conservation of Historic Places in Canada for the project to be eligible for the credit and the accelerated write-off

Bill C-323

What are people saying about it?



Capitol de Québec—Québec, QC

Bill C-323 is “a **win-win**: for heritage; and for the local economy where historic preservation **creates jobs** for professionals and within the trades” – James Reid, Principal Architect, taigh Architecture, Inc.

“Peter’s progressive bill represents a true **partnership** role for government in **protecting Canada’s Heritage.**” – Michael McClelland, ERA Architects

This bill will encourage “**historic building owners to rehabilitate rather than demolish**”. This “is key for truly sustainable communities; in terms of both the embodied energy in an existing building, and for such places enhancing our shared social identity, **community pride** and *civitas*.” – Eric Pattinson, Pattinson Architecture



Gooderham and Worts—Toronto, ON

Frequently Asked Questions

What does Bill C-323 do?

Bill C-323 creates a 20% tax credit on eligible costs for rehabilitation work done to a building that is designated as a historic place. The bill also creates an Accelerated Capital Cost Allowance for eligible capitalized costs incurred under the same conditions as the tax credit.

What is the purpose of Bill C-323?

The Bill aims to preserve our cultural heritage, and build a foundation upon which the policy may be expanded. Preserving our communal heritage benefits all Canadians, and with Canada 150 fast approaching, it is appropriate to introduce this policy now.

What is a “historic place”?

A historic place is defined as a property on the Register of Historic Places, a list of designated properties that have significant historic value to Canada. The enabling legislation for the Register can be found in s. 3 of the Historic Sites and Monuments Act. Bill C-323 includes a provision for the Minister to extend the definition of “historic place” to other buildings and definitions of historic places (e.g. provincial registers of historic places).

What is an “eligible cost”?

Eligible costs under the provisions of the bill are defined as costs that are construction, professional, insurance, development, site improvement, or otherwise prescribed costs. This explicitly excludes acquisition, cosmetic and furnishing costs.

What is defined as “rehabilitation work”?

Rehabilitation work is defined as work that is done in accordance with the *Standards and Guidelines for the Conservation of Historic Places in Canada*, and must be certified by a registered professional architect licensed to practice in Canada.

Over what period of time may the tax credit be claimed?

Each certified project has 10 years over which it may have a tax credit claimed, or unused portion thereof carried forward.

Frequently Asked Questions

What is an Accelerated Capital Cost Allowance?

An Accelerated Capital Cost Allowance is a tax mechanism that permits the deduction of taxable capital expenditures in a regularized fashion. For the purposes of this bill, this means that costs which are capitalized in nature, are eligible for a 3 year, 25%, 50%, 25% per year deduction, so that after 3 years, the entire value of the capital expenditure has been written-off.

Can a capitalized cost be claimed under both the tax credit and the accelerated Capital Cost Allowance regimes?

Yes, however, the taxable base will be reduced by the amount of the other policy, e.g. if the capitalized costs are claimed under the tax credit, only the remaining 80% of the capitalized costs will be eligible under the accelerated Capital Cost Allowance.

Has this policy been tested for viability in Canada?

In the early 2000's, the government implemented a pilot program. The program, whose end goal was to be converted into a tax credit such as the one this bill creates, on average doubled the market property values of historic properties, business revenue, and occupancy rates of the historic properties. These activities incentivized by the Fund generated significant GST and corporate tax revenues. The policy is considered viable in Canada.

Has this policy been tested in other countries?

Many countries have heritage grants, programs, etc. The most similar policy to the one this bill advances is the tax credit program in the United States, which provides a 20% tax credit on costs related to the rehabilitation of designated historic buildings, and a 10% credit on non-designated building built before 1936. The program, implemented in 1976, is recognized as having been hugely successful, with over 41,000 projects certified. Furthermore, the program was found to have a net-positive impact on the treasury of +\$5.0 billion over the present life of the program (1976-2015).

Bill C-323

How Can We Make Bill C-323 Law?

To **make Bill C-323 law**, and to protect our built heritage, MPs have to vote for the Bill. The best way to get your MP to vote for the Bill is to contact them, and encourage them to **vote in favour of Bill C-323**.

You can:

1. **Send them a letter** at House of Commons, Ottawa, ON K1A 0A6
2. **Phone them**, or
3. **Email them**.

Each and every contact is one more step toward **making Bill C-323 law**, and one more step toward **preserving our cultural built heritage**.

If you don't know who your MP is, just search "Who is my MP?" in Google, or visit "<http://tinyurl.com/hjw6bpv>". This website, from the Parliament of Canada, lets you search for who your MP is by postal code.



Imperial Theatre—Saint John, NB