

MAKE HISTORY.

Preserve Manitoba's Past.



PART 3: MUNICIPAL HERITAGE SITES



MUNICIPAL HERITAGE DESIGNATIONS

Note: This section provides background on the authority to designate and purpose of designation. The administrative process is discussed separately.

Municipal designations legally recognize and protect a particular site that has heritage significance to a municipality. A designated site may be eligible for grants and tax advantages along with the prestige of being identified as a place of community importance. Designated sites are also eligible to be nominated to the Canadian Register of Historic Places (CRHP), an online database of historic places from across Canada. This offers a valuable opportunity to share your heritage with researchers, students and tourists. For more information on the CRHP, contact the Historic Resources Branch or visit www.historicplaces.ca.

Under the *Heritage Resources Act* (s. 1 and 2), a heritage site must:

- be an area or place, parcel of land, building or structure, exterior or interior portion of a building or structure or district within the registering municipality
- represent in itself or because of human remains there (or thought to be there), an important feature of either the development of the entire or part of the province, the development of people and their culture within the province, or the natural history of the province or a part of the province

Designation authority is flexible - almost any place can be designated as a municipal heritage site:

- Although the age of a site may be a consideration, there is no minimum age for a site to be considered for designation.
- A designated site may be any physical place (such as a building, cairn, landscape, trail, cemetery or museum) as long as it has defined physical boundaries.
- A designated site may be owned privately or by the municipality. In almost all cases, privately-owned sites should only be designated with the consent of the owner(s).
- A designated site does not have to be open to the public.
- Municipalities may not designate property/buildings owned by the Province of Manitoba or the Government of Canada as municipal heritage sites.
- Since designation is a recognition of the value of a site to the community, it is appropriate that the municipality consider supporting the site through limited cost or cost-neutral ways (municipal heritage property tax credits, grass cutting, blanket insurance coverage municipality owns site and leases it back to owner, etc.)



- Typically, it takes about one month to have a site designated and costs about \$90 for associated land title costs. These costs are sometimes borne by the owner, if they have requested designation or will benefit from designation.

Candidates for municipal designation can be identified through a community-led survey (ex: surveys conducted by a Municipal Heritage Advisory Committee), or at the request of a private individual (often the owner). In either case, but especially the latter, it is important to **consider whether designation is appropriate for the site**. Will the site be better conserved if it is designated? Will the community be proud of the site? Is a conservation plan in place to ensure the site and its heritage value can be sustainably managed?

There are many reasons to designate a site, including celebrating community culture, economic development, site preservation/protection, gaining access to technical advice and potential grants and/or raising a site's profile. **Designation is not a cure for critical sustainability issues. Sites facing serious challenges require thorough strategies which should be developed before designation. Designation is frequently only one component of the strategy.**

Designation is a tool that gives some legal protection from unsympathetic development while providing limited access to financial help (only small capital grants, usually only for exterior work concentrating on foundation, roof, windows). It is most appropriate for sites that are already sustainable, that have public/community value, and that are not anticipated/required to experience radical changes as part of their use.

For sites that do not meet these criteria, interpretive plaques/signage, heritage marketing without designation, easements/covenants, inclusion on walking tours or preservation as a ruin may be better or additional approaches to achieving project goals.



CRITERIA FOR THE DESIGNATION OF HERITAGE SITES

When assessing possible sites for designation, primary concern must be given to their heritage significance and their representative qualities. For provincial designation, the resource must be of significance to the province as a whole. Similarly, municipally designated sites should reflect crucial elements of the heritage of a particular locality.

Depending on scope of a designation project (ex: a single request from an owner or a community-wide search for candidates for municipal designation), a range of approaches may be used to assess sites. A simpler, less formal approach might involve a basic discussion of why a site is significant, focused on the headings suggested below. A more thorough approach might include a heritage inventory with a ranking system used to evaluate categories.

Common criteria for evaluating heritage sites:

HISTORY AND CONTEXT – Is the site associated with a person, group or organization which has made a valuable contribution to either the province or the region? Is it associated with, and effectively illustrative of, broad patterns of cultural, social, political, military, economic or industrial history?

LANDMARK – Is the site particularly important as a visual or historic landmark to the province, region or community? Has the site been part of the fabric of community life for a long time?

ARCHITECTURE – For buildings, is it a notable, rare or early example of a particular style or construction type? Was it designed or constructed by a notable architect or builder?

EVENT – Did a noteworthy event which has made a significant contribution to the province, region or community occur on the property?

INTEGRITY – Has the site been altered? For buildings, is it in good structural condition?

PRACTICAL CONCERNS – Is the site safe? Can it be effectively conserved? If tourism is a concern, is it accessible? Is the owner of the site open to discussing designation?

Types of sites often considered for municipal designation may include:

- schools
- churches
- town halls
- branch banks
- commercial outlets
- railway stations
- farmsteads of early settlers
- remnants of early trails
- former townships, sites of fur trade posts



- archaeological sites
- bridges, trestles or other industrial structures (water towers, dams, etc.)
- landscapes which show the human aspects of specific kinds of agricultural or industrial production or particular kinds of land organization

These are just a few examples. The *Heritage Resources Act* enables municipalities to designate almost any culturally-significant site. If your community has an idea for a unique heritage site, contact the Historic Resources Branch.



EFFECTS OF HERITAGE DESIGNATION FOR SITE OWNERS

Often the owners of significant buildings or other sites considered for heritage designation will have questions about the impact it will have on them and their property.

Every situation is different and discussion (between the owner and the municipality and/or the Historic Resources Branch) may be needed to clarify specific effects.

As an owner, heritage designation will mean:

1. A notice will be added to the title of your property indicating it is a heritage site. This is not a caveat and will not impede the sale or use of the property.
2. Basic information about the site (site name, owner's name, legal description of site, etc.) will be kept on a municipal heritage register and/or on a provincial heritage register. No sensitive or personal information is included on these registers and they may be viewed by the public.
3. The Historic Resources Branch will ask if you would like to have your site included on the Canadian Register of Historic Places (CRHP). This is places no restrictions on your property and is completely voluntary. The CRHP is an online, public database of heritage sites across Canada used promote and to learn about historic places.
4. You must apply for a heritage permit from the designating authority (either your municipality or the provincial government) before doing work that significantly alters or could affect the heritage character of your site (including demolition of a building or structure). This is in addition to securing any necessary building permits. Requiring these permits does not mean that your site cannot be changed; just that the heritage value and character of the building will be considered before making changes. Often, these permits are only required for exterior alterations. Check with the designating authority for more information.
5. You might be asked by a local heritage group or others if you would like to receive visitors, or have your site included on a walking/driving tour or in an annual open house event. Participation in these types of activities is voluntary. You are not required to open your property to the public.
6. If your site includes a designated building or structure, it will likely be eligible for limited capital financial support through the Historic Resources Branch's Designated Heritage Buildings Grant program. This program provides matching grants to helpwith conservation. Full details on this program, and others that may also apply to you, are available from the Historic Resources Branch.



7. After your site is municipally designated, certain types of new site improvements may be eligible for municipal heritage property tax credits. Check with your municipal office or the Historic Resources Branch for more information.

Designated heritage sites may receive technical and advisory services from the Historic Resources Branch, including help with developing maintenance and conservation plans and guidance on doing site research. Your Municipal Heritage Advisory Committee may also provide help with these or other matters.



STEPS AND COSTS OF MUNICIPAL HERITAGE SITE DESIGNATION

The municipal designation process established by *The Heritage Resources Act* offers a municipality the most effective opportunity to protect its heritage places. Because designation involves property, a proposal to designate must be well publicized and anyone with a concern about a proposed designation must have an opportunity to express that concern. Full consultation with a property owner should take place before the steps for municipal designation begins. The best protection for a heritage site is a committed owner.

The act provides for documents used in the designation of municipal heritage sites to be in a set form. The forms (attached in Part 5 of this guide) are:

- Municipal Notice of Intent
- Municipal Heritage Notice
- Municipal Notice of Appeal

Other documents to be used in the municipal designation process are left to the discretion of the municipality. Suggested samples and formats for these are also included in Part 5.

The cost to designate a municipal heritage site will vary (because of variable publication costs). The average cost is **about \$250 to designate a site and takes about one month**, to allow time to serve a notice of intent and hold a public hearing.

Steps to municipally designate a heritage site:

1. The municipal council either generates [from council or from the Municipal Heritage Advisory Committee (MHAC)] or receives a request for municipal designation.
2. If the request is not received from the MHAC, the council should refer it to the MHAC for evaluation and a recommendation. If no MHAC exists, council can complete their own evaluation. The recommendations to the council from the committee could be either:
 - a) that the site is of heritage significance to the locality and should be designated as a municipal heritage site
 - b) that the site is not of municipal significance and should not be designated
 - c) that the site, due to its qualities and historical association, may be significant not just in the local context but to the province as a whole and, therefore, should be first referred to the Manitoba Heritage Council for evaluation to determine if the site should be designated as a provincial heritage site
3. When municipal council is satisfied that a site in the municipality has sufficient heritage significance for municipal designation, a **bylaw** must be prepared and given **first reading** (see Part 5 for format).



4. After first reading, a Municipal **Notice of Intent** of the proposed designation (see Part 5 for format) and a copy of the proposed bylaw must be served personally on the owner, any lessee of the affected property and on the Minister of Culture, Heritage and Tourism, through the heritage designation officer, Historic Resources Branch.

At the same time, the notice must be published either in two successive issues of a newspaper circulating in the area, or in single issues of two separate newspapers. Finally, the Notice must be filed in the appropriate land titles or registry office (\$40 fee).

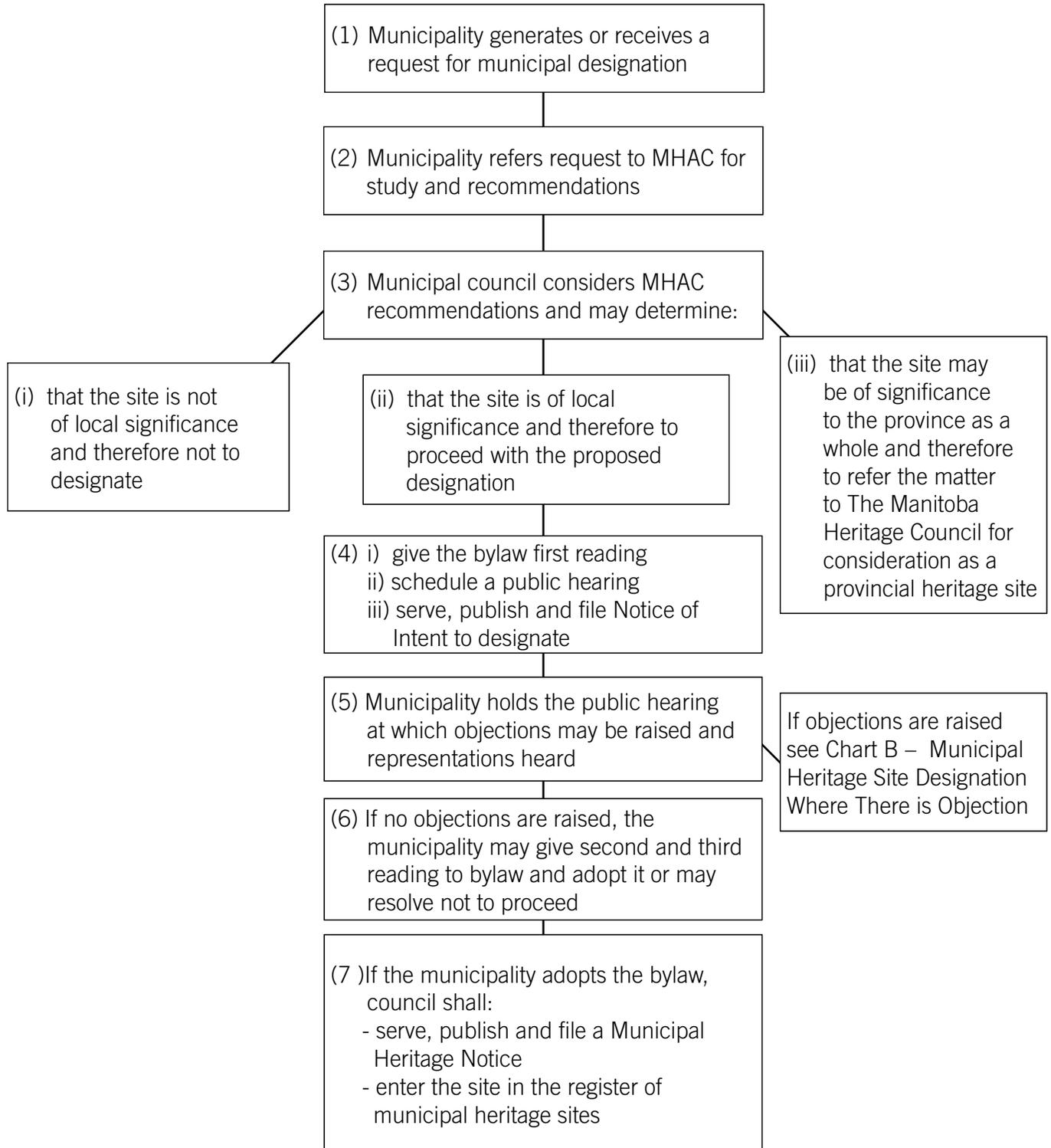
The Notice of Intent must include:

- a) a declaration by the municipal council that, in its opinion, the site is of sufficient heritage significance and that the council intends to designate it as a municipal heritage site
 - b) a date, time and place for a hearing by the municipality to receive any objections and other representations on the proposed bylaw
5. The date of the **hearing** must be no earlier than 21 days after the date of service of the Notice of Intent. Where no objections are raised to the proposed bylaw at the public hearing, the council may adopt the bylaw after **second and third reading**, or may resolve not to proceed further with the proposed designation. If there are objections, the council may choose to amend and then proceed. (See the section on objection to designation which follows.)
 6. Once a designation bylaw is adopted (and the site is designated a municipal heritage site), the municipal council must serve a copy of a **Municipal Heritage Notice** (See Part 5 for format.) on the owner, any lessee of the affected site and on the Minister of Culture, Heritage and Tourism, through the Heritage Designation Officer. The notice must also be **published** in one issue of a newspaper and must be filed in the appropriate land titles or registry office (\$40 fee).

Note: Under the Act, an objection to a proposed designation, or an appeal of a designation, may be referred to the Manitoba Municipal Board for consideration



CHART A: MUNICIPAL HERITAGE SITE DESIGNATION – WHERE THERE IS NO OBJECTION





OBJECTION TO DESIGNATION

The owner or lessee of the site, or any group, organization or individual can raise an objection to a proposed municipal heritage designation at the hearing (See Part 5 for format.)

If an objection is raised, the council may:

- a) resolve not to proceed with the designation
- b) amend the bylaw, give it second and third reading and adopt it
- c) refer the matter to the Manitoba Municipal Board established under *The Municipal Board Act*

If the proposed designation is referred to the Manitoba Municipal Board, it will set a date, time and place for a public hearing to receive objections and other representations. At least 21 days before the hearing the board will:

- a) serve notice of the hearing upon the municipality, the minister, through the heritage designation officer, the owner any lessee of the site and any parties who either objected to the designation or made representation at the earlier hearing
- b) publish a copy of the notice of the hearing in two issues of a newspaper circulating in the area or in one issue of two separate newspapers

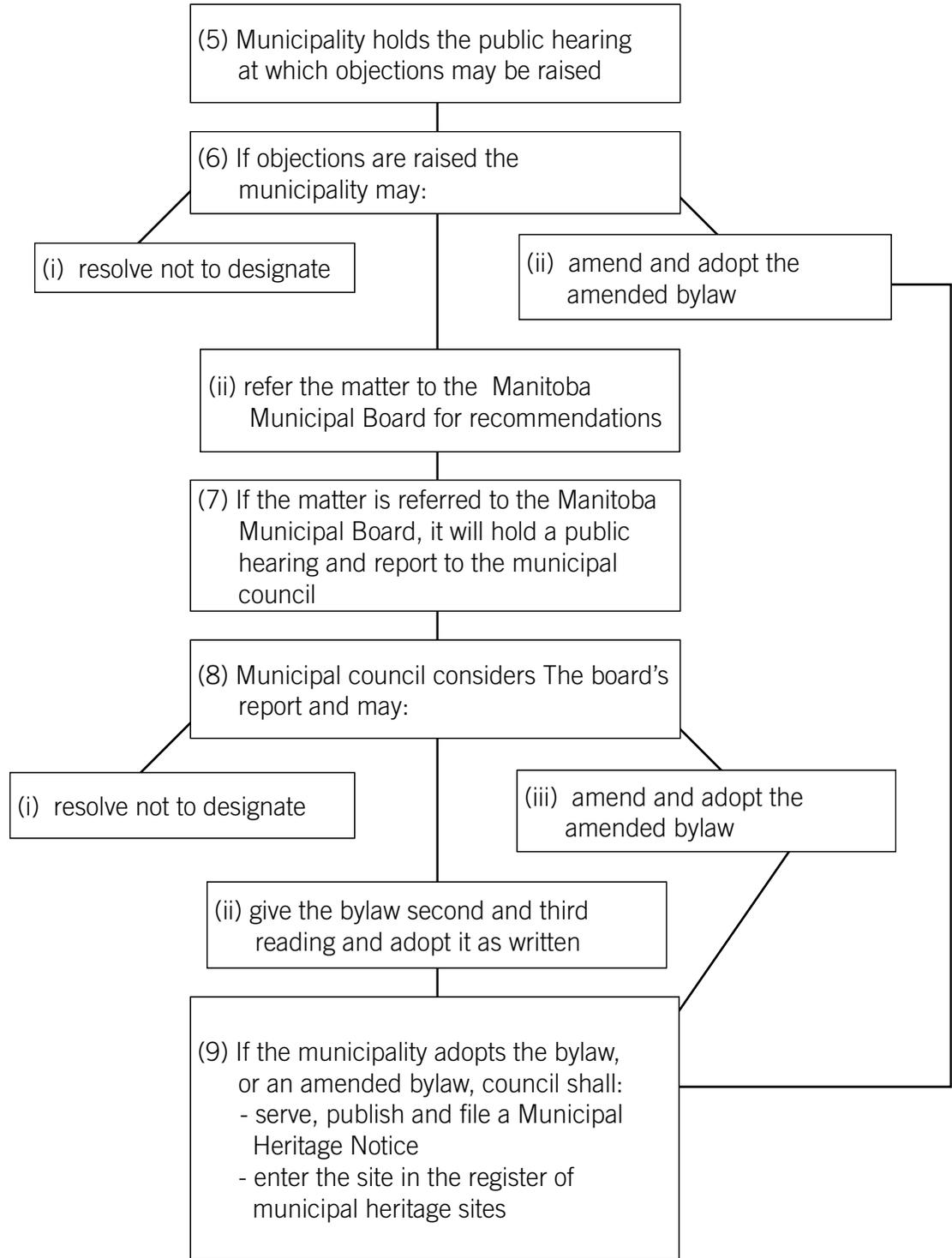
After the hearing, the board will prepare and submit to the municipality a report of its recommendations, with reasons. Upon receiving this report, the municipality may:

- a) resolve not to proceed with the proposed designation bylaw
- b) amend the proposed bylaw, give it second and third reading and adopt it
- c) give second and third reading to the bylaw and adopt it without amendment

Then, in the same way a municipal heritage site is created if there is no objection, the council must serve a copy of the Municipal Heritage Notice on the owner, and any lessee of the affected site and on the minister, through the heritage designation officer. The notice must also be published in a newspaper and must be filed in the appropriate land titles or registry office.



CHART B: MUNICIPAL HERITAGE SITE DESIGNATION-WHERE THERE IS OBJECTION





APPEALING A DESIGNATION

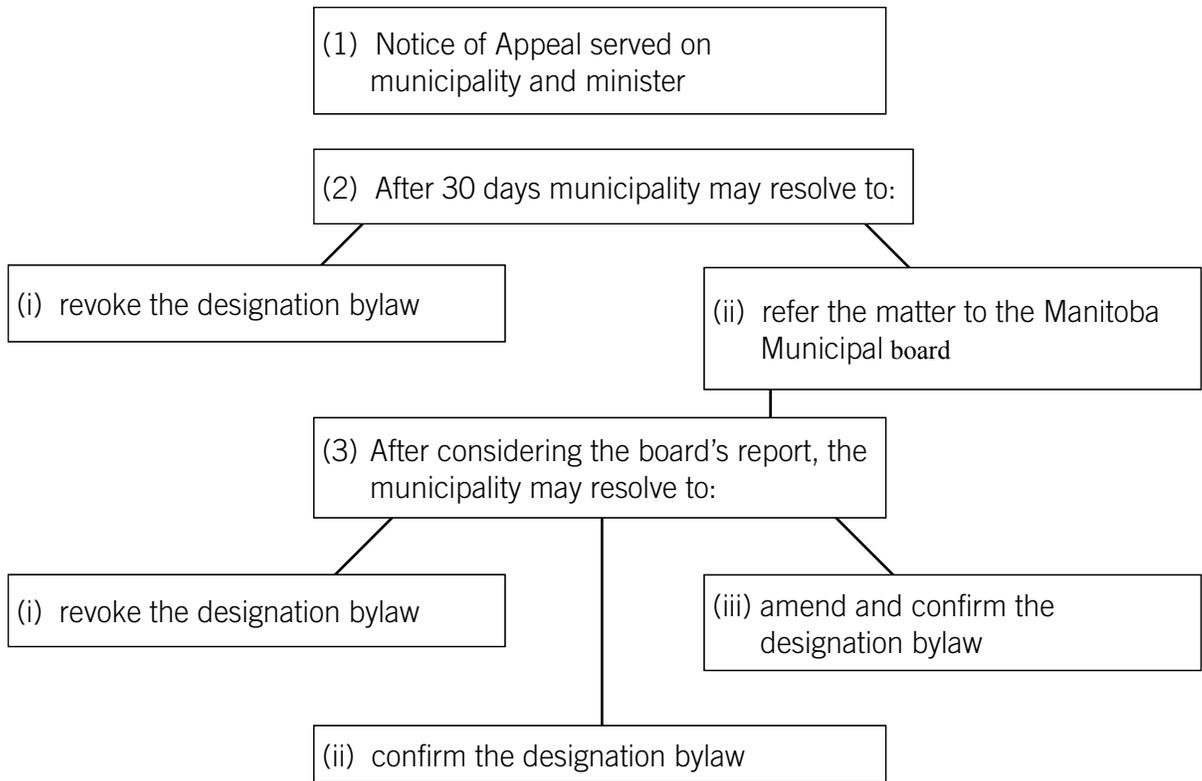
At any time after the adoption of the municipal designation bylaw, the owner/lessee of the municipal heritage site or any person or group, may appeal to municipal council to have the bylaw amended or revoked if new facts or circumstances have arisen. The appeal must start with a Notice of Appeal (See Part 5 for format.) At least 30 days after the Notice of Appeal has been served upon the municipality and the minister, through the heritage designation officer, Historic Resources Branch, the council may:

- a) pass a new bylaw, amending or revoking the original bylaw
- b) refer the appeal to the board for a hearing, report of findings and recommendations

If the matter is referred to the board, council then has the same options as when the board reports on an objection to a proposed designation. After receiving the board's report and recommendations, the council may pass a new bylaw, amend or revoke the original bylaw or pass a resolution to confirm the original bylaw and dismiss the appeal.



CHART C: PROCESS FOR APPEALING A DESIGNATION





REGISTER OF MUNICIPAL HERITAGE SITES

Because designated heritage sites are a matter of public interest, municipalities must maintain a register of such sites (See section 33(1) and 39(1) of *The Heritage Resources Act*). The register must be available for public inspection and must include:

- a) the location of each site
- b) a physical description of the site
- c) a description of its significance
- d) the date of designation
- e) the names and addresses of owners and lessees

The register may contain any other relevant material, such as photographs, drawings or plans (A sample register page is included in Part 5 of this guide.) If you would like help creating or updating the format of your municipal heritage register, please contact the Historic Resources Branch.

The information contained in a Municipal Heritage Register may be useful in land use planning, tourism and economic development.

Note: If a municipality designates a municipal heritage site (or passes a resolution or bylaw dealing with a municipal heritage site or proposed municipal heritage site), it must advise the Minister of Culture, Heritage and Tourism by serving the minister, through the heritage designation officer, Historic Resources Branch, with a copy of the Municipal Heritage Notice or resolution or bylaw.

Minister of Culture, Heritage and Tourism
c/o Heritage Designation Officer
Historic Resources Branch
Manitoba Culture, Heritage and Tourism
Main Floor, 213 Notre Dame Avenue
Winnipeg, MB
R3B 1N3

Fax: 204-948-2384



EMERGENCY POWERS TO SAVE THREATENED HERITAGE SITES

Emergency powers are intended for use only in extraordinary situations. In almost all cases, good planning and adequate consultation with site owners and stakeholders will prevent problems.

To protect a municipal heritage site or a site for which a Notice of Intent has been issued, **councils take steps to stop work and remedy any damage done.** If work is being done without a Municipal Heritage Permit or is not following the terms and conditions of the permit, the council may issue a written order for the owner/stakeholders to stop and to fix whatever's been done.

If this order is not followed, the council may apply for a court order from a judge or justice. This order may direct the municipality to have workers, equipment and materials removed from the site and, if necessary, for the council to have the damaged site repaired.

In extraordinary situations, where a threat to a site or building is critical, the council may have the workers, equipment and materials removed before obtaining a court order. After receiving an order from a judge or justice, the council may fix any damage. The council may then apply to the courts to recover the costs of stopping the work and repairing any damage.

Note: To avoid situations where sites are threatened by incompatible work or work that is harmful to the heritage character of a site, municipalities should consult their Municipal Heritage Advisory Committee or the Historic Resources Branch, and review the feasibility of proposed designations. Sites that require extensive or expensive conservation work should only be designated if a clear plan is in place for how it will be conserved. This plan should accurately identify the cost of renovations/conservation and a source of funds.



HOW TO ISSUE A HERITAGE PERMIT FOR A MUNICIPALLY DESIGNATED HERITAGE BUILDING

It is important to realize that once a building or site has been municipally designated under *The Heritage Resources Act*, a heritage permit must be granted by the municipal government before any physical alterations take place. By requiring a permit before work begins, the community value of the site is protected for future generations. **A municipal heritage permit is required for a site owner to get a provincial Designated Heritage Buildings Grant.**

Since most owners of designated sites care deeply about the heritage value of their buildings or sites, they usually act only to conserve its heritage character. **So, the heritage permit process is a simple one of verifying that all necessary heritage considerations have been made and that the best approach possible is being used.**

The process of issuing a permit:

1. Early in the development stage (before hiring a contractor or completing plans), the site owner should file a heritage permit application with the municipality. A sample permit application is included in Part 5 of this guide. If possible, the Statement of Significance (a brief report on what makes the site important, used on the Canadian Register of Historic Places) should be reviewed when writing the permit application.
2. The municipality, through its Municipal Heritage Advisory Committee (MHAC), will review the proposal and provide a report to council with a recommendation to grant the permit, to grant the permit with specific conditions, or to deny the permit and have the project reconsidered. It may be helpful to have the MHAC chairperson contact the site owner to discuss the project or, at later stages (for larger projects) review project plans and drawings. This additional information may be required before a heritage permit is granted.. The *Standards and Guidelines for the Conservation of Historic Places in Canada* can be used to help review the application.

Historic Resources Branch staff are available for consultation if a MHAC would like help reviewing a permit application or discussing project options. They will also consult if your municipality does not currently have an MHAC.

3. Council should consider the recommendations of the MHAC, and this decision should be conveyed to the site owner. If a permit is granted, a copy should be sent to the site owner, and another copy included with the municipality's Heritage Register.

Note: A heritage permit is not the same as a building permit. Building owners must also get building permits and other necessary licenses or permits from local authorities.



DEVELOP A MAINTENANCE PLAN FOR A MUNICIPAL HERITAGE SITE

Regular maintenance is essential for heritage sites. It limits deterioration of a site's heritage character, helps avoid hazards such as fire and is often less costly than major conservation work.

It is in the best interest of municipalities that are designating or providing support (either in-kind, property tax credits or direct financial support) to heritage sites to ensure every site has an effective maintenance plan.

Because every site is different, every maintenance plan will differ. Basic elements common to all plans are discussed below. **Note: Staff support and a detailed, easy-to-use manual for site-specific maintenance plans are available from the Historic Resources Branch. The *Standards and Guidelines for the Conservation of Historic Places in Canada* also provide helpful information in an easy-to-use recommended/not recommended format.**

1. Pre planning

These questions should be answered to ensure safety and to ensure the maintenance plan is realistic.

- Can the work be performed safely by the owner, or are professionals required?
- Will work in one area affect other areas of the site?
- What is the budget for maintenance and repair work?
- Are any building or heritage permits required?

2. Understanding the Site

Background information about the site should be used during conservation planning.

- For most designated sites, a Statement of Significance (a brief report on what makes the site important, used on the Canadian Register of Historic Places) will provide details on why a place is important and what details or elements are of the most importance.
- Condition reports or structural assessments from the past (if available) pinpoint chronic problems or areas that should be monitored.

3. Regular Site Inspections

Plans which include regular (usually semi-annual inspections) are best because they ensure regular monitoring and continuity, and can catch small problems before they become big ones.

- Site inspections (starting with the roof and working down to the foundation) should be planned for spring and fall.
- Specific areas and components to consider include: roofs, gutters and downspouts, site drainage, foundations, exterior walls, windows, doors, features, details and risk of fire or arson. The manual (available from the Historic Resources Branch) provides a checklist of typical questions for each of these areas.



INSTITUTE A MUNICIPAL HERITAGE PROPERTY TAX CREDIT

Heritage buildings can be an important community asset. Short-term municipal support through tax credits may encourage owners to renovate or offset the costs of maintaining an asset which benefits the community. The assessed value of the property is often increased by the renovations and, as a result, the tax base of the community is strengthened over the long term. This type of incentive can help rejuvenate main commercial streets or neighbourhoods.

The Municipal Act allows local governments to offer tax credits to help conserve municipally designated heritage buildings. After designating a heritage property under *The Heritage Resources Act*, municipalities can then adopt bylaws for tax credits to eligible property owners to help them conserve their sites. The power to provide a tax credit for municipal heritage sites is discretionary.

Councils interested in providing a tax credit program can get a complete information package from the Historic Resources Branch along with staff support to develop a tax credit plan.

Following is some information about the scope and process of Municipal Heritage Tax Credits. It can be modified to meet local circumstances.

Eligibility:

To receive Municipal Heritage Tax Credit assistance, an applicant must meet all of the following criteria (specific statutory requirements are indicated in bold):

- **The building must be designated as a Municipal Heritage Site under The Heritage Resources Act at the time of application.**
- **The applicant must be the owner(s) of the designated Municipal Heritage Site or person(s) authorized in writing by the owner to make an application.**
- The applicant must have submitted all information required in the Municipal Heritage Tax Credit Application Form.
- All proposed preservation, restoration or stabilization work must be approved before work begins. A Municipal Heritage Tax Credit will not be provided for work commenced prior to grant approval.
- All work must comply with zoning bylaws, building codes, design approval processes, etc.
- **Applicants must apply for a Heritage Permit from the municipality before a Municipal Heritage Tax Credit application can be reviewed.**
- Tax credits will be considered for net eligible costs, before any other government grants or rebates, provincial sales tax or federal GST, tax refunds or credits, regardless of whether an owner has applied for or received them.



Eligible Costs:

- Exterior and interior restoration work, including:
 - conservation of original, existing material
 - restoration of deteriorated material and
 - reconstruction of missing components (which must accurately replicate the historic appearance based on archival or other evidence)
- Structural repair and stabilization
- Architectural and engineering fees
- Work required to upgrade the historic building to contemporary standards, including:
 - repair/replacement of electrical, mechanical and plumbing systems
 - fire sprinkling as required by Manitoba the Building Code
 - renovation of heritage elevators to comply with the Manitoba Building Code
 - new interior construction, if it is compatible with the heritage characteristics of the building
 - energy efficiency if provided the exterior of the building is not affected
 - asbestos removal and other environmental abatement requirements (insects, pigeons, mould, etc.)
 - handicap access requirements (work must demonstrate minimal impact to historically significant exterior and interior features)
- Exterior painting, based on research of historic paint colours

Ineligible Costs:

- Construction or maintenance of historic cairns, markers, plaques or signs
- Operations and maintenance costs (ex: lawn cutting or cleaning eavestroughs) or short term routine building maintenance (ex: repairing steps, general painting)
- Demolition of or moving buildings
- Modern siding (ex: aluminium or vinyl), modern roofing (ex: asphalt shingles) or modern eavestroughing (ex: vinyl and/or a contemporary design)
- New windows that do not look like the original windows
- General landscaping (ex: grass, trees, fences, benches, etc.), unless the work is essential to the provision of physical access for persons with disabilities
- Sandblasting or other building cleaning techniques that will damage building materials or finishes, or the application of water-repellent coatings
- Additions, new outbuildings
- Feasibility studies

Level of Assistance:

- Before a Municipal Heritage Tax Credit is issued, minimum and maximum levels of assistance available for a site, the maximum percentage of the net private (eligible) investment to be credited and the maximum time for the tax credit and for completing the work should be specified. These variables allow considerable flexibility in how a tax credit is applied.



- The tax credit **may be used to reduce municipal property and business taxes only**. The credit can be specific to taxes on the building only or land and buildings, decided in advance.
- The application for a tax credit is subject to review by the municipal government and criteria is available in detailed package from the Historic Resources Branch. **The municipal government can reserve the right to accept or reject applications and set the amount of the tax credit for to a specific project.**

Administrative Procedure:

- Application forms will not be reviewed until all required information outlined in the **Municipal Heritage Tax Credit Application is supplied. Council may request applications be reviewed by the Municipal Heritage Advisory Committee**
- Designation of the site under *The Heritage Resources Act* must be completed at the time of application. A Municipal Heritage Tax Credit will only be approved after the site has been designated.
- Applicants are encouraged to first consult their municipal government staff about the Municipal Heritage Tax Credit application.
- Applicants must have a Municipal Heritage Permit authorizing the work before applying for a Municipal Heritage Tax Credit. All other required permits, certificates and other authorizations must be obtained before the project begins.
- Before the application of any tax credits, the project must be completed and:
 - all tax arrears, utility charges or other amounts owed to the municipal government must be paid
 - all project expenses set out in the application form must be paid
 - all paid invoices, a final financial report and any other information required must have been provided to the municipal government

General Conditions:

- The municipal government reserves the right to have its staff inspect the building before, during and after the work.
- Reasonable public access to the preserved, restored or stabilized portion of the building or site may be required by the municipal government after project completion.
- Successful applicants may be required to acknowledge the support of the municipal government in publicity and promotional material on the project.
- No additional tax credit applications for any one heritage site will be accepted until completion of the project.
- Municipal tax credits may only be applied to work that has been approved under the Municipal Heritage Tax Credit Program.
- The applicant agrees that the municipal government is not liable for any claims, demands, or causes of action that may be made against it because of any act, or omission by the applicant, or the applicant's employees or agents, arising at or from the building site.



Municipal Heritage Tax Credits can be used to acknowledge the contribution of heritage sites to the community and the private investment sometimes required for their upkeep. A tax credit can also help spur new development and improved use of a heritage site.

The flexible nature of credits means they can be adapted to suit a wide range of sites and projects. However, because tax dollars are involved, careful attention must be paid to transparency and clarity. If your municipality would like more information or would like to establish a Municipal Heritage Tax Credit, contact the Historic Resources Branch.