Heritage Property Tax Relief Program
Administration Guidelines

Revised: November, 2026



About the Heritage Property Tax Relief Program

The Heritage Property Tax Relief Program offers designated residential heritage property owners with a reduction of up to 40%, and designated commercial heritage property owners with a reduction of up to 20% of the Town's municipal portions and the Province's educational portions of their 2027 property taxes.

This program complements the existing Heritage Property Grant program and acknowledges the additional responsibilities involved in preserving heritage buildings. The Town has allocated $50,000 towards tax relief, available through the Heritage Property Tax Relief Program.

The Heritage Property Tax Relief Program operates on a **first come first serve basis for qualified applicants**. The relief program can only be applied for once each year, per owner, 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*.
- 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 application is received by the Town.
- Ensure the designated heritage property is in full compliance with Section 6 of the Town's Property Standards By-law 15-17.
- 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.
- Enter into a Maintenance and Conservation Agreement with the Town.



How to submit your Heritage Property Tax Relief Application

Applications will be accepted during the prescribed application intake period (**December 1st 8:30 AM - 4:30 PM, 2026 - December 2nd 8:30 AM - 4:30 PM, 2026**), in person or submitted electronically through email to **heritage@grimsby.ca**. In person applications can be made at Grimsby Town Hall (160 Livingston Ave, Grimsby, ON L3M 0J5) between 8:30am-4:30pm during the intake period days.

If you require support to complete the Heritage Property Tax Relief Program Application Form, contact staff at **heritage@grimsby.ca**.

Next Steps

After a complete application has been submitted within the intake window, applications will be evaluated against the program eligibility qualifications. Successful applicants may be required to permit Town staff to conduct a site visit of the property to ensure that the protected heritage attributes are being maintained. If the property is maintained and the qualifications are met, the successful applicants can enter into Maintenance and Preservation agreements with the Town and will receive the tax rebate for the 2027 tax year.

If a successful tax relief recipient demolishes the property or breaches the terms of the heritage conservation agreement, the Town will require the owner to repay all of the tax relief that has been provided to the property owner under the program, including interest on the amounts repaid for the period calculated from the date the tax relief was provided.



Frequently Asked Questions

What is considered a complete application?

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

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

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

Staff will review applications and deem them complete in accordance with the application form checklist. Complete applications will then be reviewed by Town staff against the established eligibility criteria. Relief will be awarded on a first come, first served basis for qualified applicants during the intake period, while funding is available.

I applied for the Town of Grimsby Heritage Restoration 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 Restoration Grant.

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

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

What is the expected maximum reduction I could receive through this program?

Through this program, the anticipated maximum reduction would be:

- $1,641.79 for eligible residential properties
- $ 2,346.01 for eligible commercial properties

I own a designated heritage property that is assessed as both commercial and residential, can I apply for both tax relief options?

No, properties that have mixed commercial and residential tax assessments may only apply for one of the two tax reduction options. Property owners can apply for whichever reduction is of greater value (either residential or commercial). The applicant must indicate which reduction option they are applying for in the application form. Applicants are encouraged to contact the Town to learn more and determine their most preferred option before the intake period begins.

Glossary

Assessed Property, Commercial
Means a property that has been assessed as commercial by the Municipal Property Assessment Corporation for taxation purposes.

Assessed Property, Residential
Means a property that has been assessed as residential by the Municipal Property Assessment Corporation for taxation purposes.

Good Repair
Means an object, structure, building, feature or asset is in a condition where it is functional, safe, and aesthetically acceptable for its intended use. It implies that any necessary repairs or maintenance have been addressed to prevent deterioration and ensure it can be used as intended.

Heritage Maintenance and Conservation Agreement
Means a voluntary 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 the intention of both parties to protect the heritage character of the property. Further, the agreement ensures an all-risk insurance policy, equal to the replacement cost of the building (new materials) is active for the property.

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