

# Brownfields Financial Tax Incentive Program



## revisit . rethink . revive

The Brantford Brownfields Financial Tax Incentive Program provides tax assistance to private developers for the rehabilitation and redevelopment of brownfield properties. The goal of this program is to work with developers by providing financial assistance for the redevelopment of brownfield properties so that these sites to be more competitive with greenfield properties. This program implements, in part, Brantford's Brownfield Sites Community Improvement Plan, which promotes the healthy rehabilitation and redevelopment of eligible brownfield sites for a defined period of time.



# BRANTFORD BROWNFIELDS FINANCIAL TAX INCENTIVE PROGRAM

## GUIDELINES

### INTRODUCTION

The Brantford Brownfields Financial Tax Incentive Program provides tax assistance to private developers for the rehabilitation and redevelopment of brownfield properties. The goal of this program is to provide financial assistance for the redevelopment of brownfield properties to help these sites to be more competitive with greenfield properties. This program implements, in part, Brantford's Brownfield Sites Community Improvement Plan, which promotes the healthy rehabilitation and redevelopment of eligible brownfield sites for a defined period of time.

This financial incentive program will allow successful applicants to obtain rebates on the municipal and school portion of the property taxes paid on rehabilitated brownfield properties

The Brantford Brownfields Financial Tax Incentive Program is designed to work in conjunction with the Brownfield Financial Tax Incentive Program established in 2004 by the Province of Ontario. Application to the Brantford Brownfields Financial Tax Incentive Program will also serve as the application to the provincial program.

This guideline provides an overview of the application process and is meant to assist developers and landowners in applying to the Brownfields Financial Tax Incentive Program. Municipal staff are also available to assist the applicants in completing their application.

### PROJECT ELIGIBILITY

1. To be eligible, the property must be located within the Brownfield Sites Community Improvement Project Area as demarcated on *Schedule "A"*. Properties located outside of the Brownfield Sites Community Improvement Project Area **cannot** be considered for financial assistance;
2. If the applicant is a registered corporation, the corporation must be in good standing under the applicable incorporating legislation and shall have supplied a Certificate of Status verifying the same.

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3. The owner applying for assistance through this program must not be bankrupt or insolvent at the time of submission. The land for which assistance is being requested should not have any encumbrances that is outside the normal course of business
4. A copy of the most recent tax assessment for the property must accompany the application for review.
5. Applicants who have accrued tax arrears on title while in the applicant's ownership will not be eligible for this program.
6. A phase II environmental site assessment must have been completed for the property verifying that the property does not meet the standards under paragraph 4 of subsection 168.4 of the *Environmental Protection Act* to permit the filing of a record of site condition with the Ministry of the Environment or a risk assessment has been completed to identify the work required to comply with a certificate of property use issued under the *Environmental Protection Act*;
7. The applicant must provide the City with estimates, prepared by a Qualified Person as defined by the *Environmental Protection Act*, that outlines the cost of rehabilitating the property to permit the filing of a Record of Site Condition with the Ministry of the Environment, and the cost of complying with any certificate of property use issued under the *Environmental Protection Act*;

### **FINANCIAL ASSISTANCE**

**Municipal Assistance** – For eligible and approved properties, the City of Brantford will rebate up to 100% of property taxes paid for municipal purposes during the rehabilitation and development periods for the brownfield redevelopment project. In cases where the party who completes the remediation is no longer the owner of the property, the transferability of tax assistance is permitted to the party who was responsible for remediation expenses. This transfer will be in the form of a municipal tax grant for up to 100% of the remediation costs relating to the submission of the record of site condition (RSC) for the property (CD2009-069).

**Provincial Assistance** – The provincial rebate for the school portion of the property tax bill will be considered on a case-by-case basis and is subject to approval by the Minister of Finance. The amount of assistance will be determined by the Minister of Finance and will be administered on a timeline set by the Province.

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The amount of property taxes rebated during the rehabilitation and development periods for a property will not exceed the total eligible costs of the work required to file a Record of Site Condition with the Ministry of the Environment.

The municipal portion of the property taxes rebated will be net of any other financial assistance provided by the municipality for the remediation of the brownfield property.

### **APPLICATION DEADLINES**

Applications to the Brantford Brownfields Financial Tax Incentive Program can be made at any time.

However, to be eligible for the school property tax reduction for the next tax year, the application must be received by the City of Brantford by June 30<sup>th</sup> of each year. This is to allow the municipality time to review the application, prepare the required bylaw, and to submit the prescribed information to the Ministry of Finance by the provincially set September 1<sup>st</sup> deadline.

Applications will be considered on a first-come-first-serve basis because of budget limitations. All rebates are subject to the availability of funding from the municipality and from the Province. The date of application will be considered as the date by which a complete application is received by the City of Brantford.

### **ELIGIBLE COSTS**

Eligible costs shall include:

1. Costs associated with the preparation of Phase I, II or III environmental site assessments or risk assessments by qualified professionals net of any municipal grants received by the property owner to carry out such studies;
2. Costs associated with removal of designated substances and environmental remediation;

Other than the costs directly associated with the preparation of Phase I and Phase II environmental site assessments, **only those costs incurred after the execution of the agreement with the City will be eligible for rebate. Remediation costs that have previously been incurred by the applicant are not eligible for program funding.**

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All applications are subject to this retroactivity clause except for the Council approved application at 111 Sherwood Drive. (CD2008-011)

To receive payment, all expenses must be listed on the **Grant Claim Form**. All receipts must be accompanied with cancelled cheques or other proof of payment. All receipts must have the name, address, phone number of the company providing the work. Details or itemization of the work done and quantity materials used must also be clearly provided.

The City of Brantford reserves the right to conduct an independent audit on the financial information provided.

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### **APPLICATION PROCESS**

The following steps outline the process by which applications for the Brantford Brownfields Financial Tax Incentive Program and the provincial Brownfields Financial Tax Incentive Program will be processed:

- 1) Applicants must discuss their application with a planner from the City of Brantford's Planning Department to review program requirements and project eligibility **before** submitting an application.
- 2) Provided that the subject property meets all of the eligibility requirements, the applicant will submit a completed application with a detailed business case for rehabilitation and development of the subject property. A guide to the application form and the contents required in the business case are provided in this guideline. The applicant will be notified of the primary and secondary municipal contacts assigned to the subject application.
- 3) Once submitted to the Planning Department, the application will be reviewed for completeness. Applications will not be formally accepted until all required information is provided. The applicant will be contacted if additional information is required.
- 4) Upon the receipt of a complete application, the applicant will be notified of the date of acceptance and the next steps in the application review process.
- 5) The complete application will be forwarded to municipal departments for their review and comments.
- 6) The complete application will be forwarded to the Brownfield Technical Advisory Committee (comprised of staff members) and the Brownfields Community Advisory Committee (comprised of citizens) for consideration. The Committee will also consider comments received from municipal departments as needed. The Committee may request additional information, as it deems necessary, in order to make its recommendation. The applicant will be notified of the time and place of the Brownfields Community Advisory Committee meeting and will be expected to attend the meeting to discuss the submitted application. **The Committee will not consider the application if the applicant is not present at the meeting.**
- 7) The applicant will be notified of the joint decision of the Brownfield Technical Committee and Brownfields Community Advisory Committee.

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All applications up to this point will be treated as confidential. Applicants will be requested to provide their authorization for the application to proceed to Council's Community Development Sector Committee whose meetings are public.

- 8) Upon the recommendation of approval of the application by the reviewing committees, a draft bylaw will be prepared for the subject property providing for the property tax rebate.
- 9) The draft bylaw, accompanied with the Committees' recommendation will be submitted to the Community Development Sector Committee and then to City Council for approval.
- 10) A legal agreement will then be drafted and signed by the applicant and included in Council's signing bylaw at a subsequent council meeting. The agreement will outline remediation procedures, timelines, the rebate of the municipal portion of the property taxes to be provided by the municipality and any other arrangements agreed upon by both parties. The agreement, upon execution, will be registered to the title of the subject property.
- 11) The provincial Brownfield Financial Tax Incentive Program application package assistance package that is submitted to the Ministry of Finance will then be prepared by City Staff. This package will include the following:
  - A copy of the draft bylaw
  - A copy of the application and program information that was submitted to the municipality
  - A copy of any proposed agreement or undertaking required by the municipality
  - A one page description of property contamination and proposed remediation activities and technologies
  - A one page description outline of expected costs during rehabilitation and development periods
  - A time estimate for completion of rehabilitation and development periods.
- 12) After completion of the rehabilitation period and confirmation that the property has been remediated and any other conditions have been met, and upon the approval of financial information received from the applicant, the municipality will begin rebating funds. During the agreed upon development period, upon confirmation that the applicant has satisfied all

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obligations, the municipality will begin rebate the municipal portion of the property taxes for the subject property in accordance with the agreement.

The rebate of the school portion of the property taxes for the subject property will be on such terms, conditions and schedule as determined by the Minister of Finance.

Note that if the property taxes for the subject lands are not current at the time of the issuance of the rebate, the rebate will first be applied to pay all outstanding property taxes and accrued interest.

### **GUIDE TO APPLICATION FORM AND BUSINESS CASE**

The Brantford Brownfields Financial Tax Incentive Program application form contains 6 sections. The following provides an explanation of the information required in each section.

#### **Section 1: Applicant Information:**

This section must include information on the applicant and his/her representative agent. If no representative agent exists then **Sections 1.4 to 1.6** need not be completed. If the applicant does have a representative, please indicate in **Section 1.7** where all correspondence for municipal and provincial purposes should be forwarded.

#### **Section 2: Subject Property Information**

The applicant must provide the property location in the space provided in **Section 2.1**. The subject property must be within the Brownfield Sites Community Improvement Project Area as depicted in *Schedule "A"*.

##### **Section 2.2 – Ownership Status**

The applicant must indicate if he/she owns the property along with the date of purchase. If the applicant is not the owner of the property, an offer to purchase must be accepted by the current owner of the property and the complete offer to purchase must be attached to the application for it to be considered.

**Section 2.3 – Proposed Use** – The applicant must provide a detailed description of the proposed use of the property. Please describe the proposed use in relation to the surrounding community emphasizing the benefit of the proposed development on the subject property. Identify how any negative effects from the



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proposed use will be mitigated. Attach any site/development plans along with consultant's reports to the business case. The number of new residential units, by type must be provided as well as the average size of the units. If the property is to be redeveloped for industrial, institutional or commercial purposes, the size of the proposed redevelopment must be provided as well as information on the intended industrial or commercial use.

**Section 2.4 – Zoning** – The applicant must provide the current zoning of the subject property.

**Section 2.5 – Development Applications** – The applicant must indicate if the uses proposed for the site will require an official plan amendment and a zoning bylaw amendment or any other form of planning approval or Committee of Adjustment Approval. If development applications have been submitted to the municipality, this information must also be provided. **Note that the City will not execute program agreements with the applicant until the required official plan and zoning bylaw amendments have been completed.**

### **Section 3: Environmental Site Assessments**

**Section 3.1 – Environmental Site Assessments** – In order to be eligible for this program, a Phase I and II environmental site assessment must have been completed prior to the filing of this application. A copy of each ESA should be attached to the business case of the application.

**Section 3.2 – Written Declaration** - The Phase II ESA must indicate the property does not meet the environmental conditions for the development on the property and that a Record of Site Condition, prepared by Qualified Person must be submitted to the Ministry of the Environment in accordance with the requirements of Section 168 of the *Environmental Protection Act*. This declaration must be signed by a Qualified Person as defined by Ontario Regulation 153/04.

**Section 3.3 – Remediation Activities** - Included in this section must be a detailed description of future remediation activities that will be conducted in the Phase III ESA on the subject property. Confirmation that remediation methodologies are in compliance with the Ministry's of Environment's requirements on clean-up must be included.

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### **Section 4: Costs**

Cost estimates are required for both the provincial and municipal applications. The estimates for the remediation and development phases will be used to forecast costs that will be rebated through both the Municipal and Provincial property tax reduction programs.

**Section 4.1 – Property Cost** - Indicate the cost that the current owner paid to acquire the subject property. The date of purchase and transaction of the land title should also be described. The value of the land will be assessed based on the value given by the Municipal Property Assessment Commission (MPAC).

**Section 4.2 – Rehabilitation Costs** – In order to estimate costs to be rebated, a detailed description of anticipated costs that are expected during the rehabilitation period is needed. This will assist in determining the amount of the grant for the rehabilitation period. The cost estimates must be prepared by a qualified person as defined by Ontario Regulation 153/04.

**Section 4.3 – Development Costs** - A cost estimate of construction and other related development costs is necessary to assist in determining the future assessed value of the property and therefore is essential in calculating the rebates available under the programs.

**Section 4.4 – Total Investment** - A detailed account of the total anticipated investment into the development on the subject property up to the completion of the development. This section should include all costs from the point of property acquisition and not just physical remediation and development costs.

**Section 4.5 – Project Feasibility** - The applicant, through the attached business case, must clearly demonstrate the financial feasibility of the project and the extent to which the property tax rebates are needed to make the project financially feasible.

### **Section 5: Timeline**

**Section 5.1 – Remediation Timeline** - A timeline for the remediation activities that will be occurring on the subject property is required. This timeline should include the anticipated start and completion dates as well as the timing of major activities on site. This information will be used to review the remediation process and to assist in assessing property values, determining grant amounts etc.

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**Section 5.2 - Filing of Record of Site Condition** – The applicant must indicate the approximate date that filing of a Record of Site Condition will occur with the Ministry of the Environment. After completion of the rehabilitation period, a copy of the Record of Site Condition that has been filed with the Ministry of the Environment must be submitted to the City. **No rebates will be issued until the Record of Site condition has been received by the City.**

**Section 5.3 – Development Activities** – The applicant must provide a timeline for the completion of the development or redevelopment including any phasing. This information is important for the municipality to estimate the increased assessment of the property which will be the basis for the property tax rebates.

**Section 5.4 - Timeline of Costs** – The applicant must provide a timeline when costs will be incurred throughout both the rehabilitation and development phases of the project. This information will assist in determining amount and timing of property tax rebates.

### **Section 6 – Additional Information**

The applicant is encouraged to submit any additional information that they feel may be beneficial to the Program Review Committee and to the City in making its decision. The Program Review Committee, upon reviewing the application may request additional information, to assist in preparing a recommendation for Council's consideration.

Note that the decision to approve municipal property tax rebates will be based on a number of factors including:

- project eligibility;
- proposed method of environmental remediation;
- proposed development or redevelopment plans for the property
- project feasibility;
- the applicant's experience in brownfield redevelopment; and
- any other factor that the PRC or Council considers to be relevant to the application.

### **TERMS AND CONDITIONS**

The Municipality will in most cases provide funds upon completion of each stage as dictated by the Program Review Committee and agreed upon in the legal agreement entered into between the applicant and the city.

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The applicant should be aware that if provincial assistance is awarded, funds will be dispensed on a different timetable than funds provided by the municipality

A by-law that must be approved by Brantford City Council and the Minister of Finance for the subject property to authorize the provision of tax assistance for an eligible property. The draft by-law will include the following:

- Subject property will be specifically identified with assessment roll number, street address, and landowner.
- For matching school property, the following clauses must be included within the draft bylaw:
  - That tax assistance will be suspended in cases where a landowner has not paid all of the taxes on a subject property for the previous years in the rehabilitation and development periods;
  - All matching school property tax assistance granted during the rehabilitation and development periods for the property becomes liable for payment in full, with interest, in cases where the landowner defaults on by-law or agreement requirement.
  - An annual update of the reporting on environmental contamination, remediation activities, expected costs and time estimates outline under O'Reg 274/04, and that it be forwarded to the Minister of Finance within 30 days of the anniversary of the start date of the tax assistance.
  - Matching school property tax assistance will cease when:
    - Point of severance or subdivision
    - The point of sale or conveyance
    - The date that tax assistance equals accumulated costs of contaminant reduction action taken to permit the filing of a Record of Site Condition for the property
    - The date ending three consecutive years of matching school property tax assistance or such earlier period otherwise stipulate in the municipal by-law.

Brantford will require that all agreements entered into with applicants will be registered onto the title of the property.

The by-law agreement entered into is not transferable to a new owner of the subject property. In the event of a sale occurring of the subject property before the completion of the conditions of the agreement and receipt of the total rebates agreed upon, the new owner must make application to the municipality and this application must be approved before any rebates will be issued to the new owner.

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The new application will be reviewed by the PRC, City Council, and the Minister of Finance.

- If the property sale occurs after the rehabilitation phase has been completed, municipal tax assistance will cease upon the closing of the property transfer

Provincial tax assistance is based on a three year time period allotting 18 months for the rehabilitation phase and 18 months for the development phase. Municipal tax assistance is based on an 18 month time period for the rehabilitation phase but will determine the development phase time period on a case-by-case basis and based on the information submitted in the application. Therefore, once provincial tax assistance ceases, municipal tax may continue in accordance with the terms of the agreement.

The application for the provincial tax assistance must be completed and submitted to the Ministry of Finance by municipal staff.

- When the applicant comes into the municipality to apply for municipal tax assistance, the applicant will be assigned a primary and secondary contact at the municipality. The primary contact will be responsible for drafting the provincial application as well as communication with the applicant.

The information that is required in the municipal application not only assists the City in making its decision but will also assist the primary contact in completing and submitting the provincial application.

The agreement will include the following:

- The owner of the subject property
- The subject property as municipally known
- Definition of Terms
- The agreed upon rehabilitation and development phases
- Works to Be Undertaken during the agreed upon rehabilitation and development phase at the estimated cost
- The amount of tax assistance that will provided during rehabilitation and development phases
- The timing of property tax reduction assistance
- The filing of a Record of Site Condition with the Ministry of the Environment
- The City right to adjust tax assistance in the event in the change of work or agreed upon timeline.
- The City right to conduct site inspections

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- The City's right to inspect any financial records with the respect to the rehabilitation and development of the subject property.
- Obligations of the Applicant
- The City's right to immediately cease tax assistance upon Default and/or termination of any part of the agreement.
- Relationship and responsibility between City and applicant
- Municipal Freedom of Information and Protection of Privacy Act
- Amendments to the Agreement

Refund or Credit on a subject property – If an application made is approved with respect to a property and the taxes for which the tax assistance is given have been paid, the local municipality may refund the taxes to the extent required to provide that tax assistance or may credit the amount to be refunded to an outstanding tax liability of the owner of the eligible property with respect to the property.

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### APPENDIX A

#### DEFINITIONS

The definitions described in this section are terms that have been used throughout the *Brownfields Financial Tax Incentive Program* guideline document.

**“brownfield”** site has been defined by the City of Brantford through Bylaw 175-99 as a

*“lot either with or without buildings or structures, having a history of either industrial or commercial uses and which, as a result of the uses, has become environmentally contaminated under circumstances where there is no reasonable prospect that the remediation of such contamination will be accomplished solely by the private sector.”*

**"development period"** means, with respect to an eligible property, the period of time starting on the date the rehabilitation period ends and ending on the earlier of,

- (a) the date specified in the by-law approved by the municipality, or
- (b) the date that the tax assistance provided for the property equals the sum of,
  - (i) the cost of rehabilitating the property to permit a record of site condition to be filed with the Ministry of the Environment, and
  - (ii) *the cost of complying with any certificate of property use issued under section 168.6 of the Environmental Protection Act.*

**"rehabilitation period"** means, with respect to an eligible property, the period of time starting on the date that tax assistance begins to be provided under this section for the property and ending on the earliest of,

- (a) the date that is 18 months after the date that the tax assistance begins to be provided,
- (b) the date that a record of site condition for the property is filed with the Ministry of the Environment, and
- (c) the date that the tax assistance provided for the property equals the sum of,
  - (i) the cost of rehabilitating the property to permit a record of site condition to be filed with the Ministry of the Environment, and
  - (ii) the cost of complying with any certificate of property use issued under section

168.6 of the *Environmental Protection Act*.

**Section 168.(4) of the Ontario *Environmental Protection Act, R.S.O. 1990 – Filing of a Record of Site Condition***

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If a phase two environmental site assessment was conducted for all or part of the property, a qualified person has certified in the record of site condition that,

- i. as of the certification date, the property for which the phase two environmental site assessment was conducted meets,
  - A. the applicable full depth background site condition standards prescribed by the regulations for all contaminants prescribed by the regulations, except for those contaminants specified by the qualified person,
  - B. the applicable full depth generic site condition standards prescribed by the regulations for all contaminants prescribed by the regulations, except for those contaminants specified by the qualified person, or
  - C. the applicable stratified site condition standards prescribed by the regulations for all contaminants prescribed by the regulations, except for those contaminants specified by the qualified person, and
- ii. for each contaminant excepted by the qualified person from the certification under subparagraph i,
  - A. a risk assessment was prepared for the contaminant with respect to the property for which the phase two environmental site assessment was conducted,
  - B. the Director has accepted the risk assessment under clause 168.5 (1) (a), and
  - C. as of the certification date, the property for which the phase two environmental site assessment was conducted meets the standards specified in the risk assessment for the contaminant.

**Section 168.6 of the Ontario *Environmental Protection Act, R.S.O. 1990 – Certificate of Property Use***

If the Director accepts a risk assessment relating to a property, he or she may, when giving notice under clause 168.5 (1) (a), issue a certificate of property use to the owner of the property, requiring the owner to do any of the following things:

1. Take any action specified in the certificate that, in the Director's opinion, is necessary to prevent, eliminate or ameliorate any adverse effect on the property, including installing any equipment, monitoring any contaminant or recording or reporting information for that purpose.
  2. Refrain from using the property for any use specified in the certificate or from constructing any building specified in the certificate on the property.
- 2001, c. 17, s. 2 (36).



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**Part II (5-7) of Ontario Regulation 153/04 – Defined Persons**

5. (1) A person referred to in subsection (2) meets the qualifications to be a qualified person for the purposes of,
- (a) conducting or supervising a phase one environmental site assessment; and
  - (b) completing the certifications that must be completed by a qualified person in a record of site condition in respect of a property if a phase two environmental site assessment was not conducted for any part of the property.
- (2) A person meets the qualifications to be a qualified person for the purposes of subsection (1) if,
- (a) the person holds a licence or temporary licence issued under the Professional Engineers Act to engage in the practice of professional engineering, other than a limited licence issued under that Act;
  - (b) the person is a member of the Association of Professional Geoscientists of Ontario under the Professional Geoscientists Act, 2000, but not if the person is a limited member or a non-practising member;
  - (c) the person is registered as an applied science technologist or a certified engineering technologist by the Ontario Association of Certified Engineering Technicians and Technologists under the Ontario Association of Certified Engineering Technicians and Technologists Act, 1998, being chapter Pr7;
  - (d) the person is registered as an architectural technologist by the Association of Architectural Technologists of Ontario under the Association of Architectural Technologists of Ontario Act, 1996, being chapter Pr20;
  - (e) pursuant to the by-laws made under The Ontario Professional Agrologists Act, 1960, being chapter 158, the person is certified as a professional agrologist by the Ontario Institute of Professional Agrologists; or
  - (f) the person is registered as a chartered chemist by the Association of the Chemical Profession of Ontario under the Association of the Chemical Profession of Ontario Act, 1984, being chapter Pr10.

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- (b) completing the certifications that must be completed by a qualified person in a record of site condition in respect of a property, if the record of site condition for the property is being filed on the basis that the property meets all the applicable site condition standards, and no risk assessment was required for that property.
- (4) A person referred to in clauses (2) (a) and (b) meets the qualification to be a qualified person for the purposes of completing the certifications that must be completed by a qualified person in a record of site condition in respect of a property, if a risk assessment has been carried out in respect of the property and the record of site condition is being filed on the basis that the property meets the standards specified in the risk assessment.
- (5) This section is revoked on October 1, 2006.

**Qualified persons, risk assessment**

- 6. (1) A person meets the qualifications to be a qualified person for the purposes of section 168.1 of the Act in relation to the preparation or supervision of a risk assessment if,
  - (a) the person holds a bachelor's degree in science, engineering or applied technology from a post-secondary institution;
  - (b) the person has experience in the conduct or supervision of environmental site assessments, or in the conduct, supervision or review of assessment of risk described in clause (c), or in any combination of both, as follows:
    - (i) if the person holds a doctoral degree in science or engineering from a university, five years' experience,
    - (ii) if the person holds a master's degree in science or engineering from a university, seven years' experience,
    - (iii) in any other case, eight years' experience; and
  - (c) within the period of experience required by clause (b), the person has two years' experience,
    - (i) in the conduct or supervision of an assessment of risk, or
    - (ii) in the technical or scientific review of an assessment of risk on behalf of a public authority.

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(2) In this section,

“assessment of risk” means an assessment of human health risks and ecological risks associated with the presence or discharge of contaminants on, in or under property, and includes the preparation of a risk assessment of a site specific risk assessment under the Cleanup Guideline 1996;

“environmental site assessment” means an investigation in relation to land to determine the environmental condition of property, and includes a phase one environmental site assessment and a phase two environmental site assessment;

“university” means a university within or outside of Ontario.

**Qualified persons, insurance**

7. (1) Subject to subsection (3), every qualified person mentioned in sections 5 and 6 shall maintain insurance coverage under an insurance policy that satisfies the requirements in subsection (2),

(a) at all times when the person,

(i) undertakes or supervises any work in their capacity as a qualified person, including any work associated with a phase one environmental site assessment, a phase two environmental site assessment or a risk assessment that is completed for the purposes of filing a record of site condition under section 168.4 of the Act, or

(ii) makes a statement required by this Regulation; and

(b) for a period of two years after the date the qualified person ceases to act in his or her capacity as a qualified person, including doing anything described in clause (a).

(2) The insurance policy must satisfy the following criteria:

1. The policy shall indemnify the qualified person against liability imposed by law arising out of the performance of or the failure to perform any activity described in subsection (1) for claims whenever occurring that are first made and reported to the insurer during period that insurance coverage is required by subsection (1).
2. The insurance policy shall, at a minimum, specify an indemnity limit of \$1,000,000 per claim and \$1,000,000 in the aggregate during the period of the insurance.

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3. The insurance policy shall provide for the continuation of coverage if the insured is adjudged as bankrupt, insolvent, incompetent or dies during the period of insurance.
- (3) This section does not apply to a qualified person who undertakes the work described in section 5 or 6 on behalf of his or her employer and in respect of property owned by the employer.



**CITY OF BRANTFORD**

**Brownfields Financial Tax Incentive Program  
APPLICATION FORM**

Please submit to:

Planning Department  
City of Brantford, City Hall  
100 Wellington Square, P.O. Box 818  
Brantford, Ontario  
N3T 5R7

**This Form has 7 Pages**

**NOTE:** This application form is to be accompanied with a completed business case as described in this application. Any additional information that the applicant feels may be useful to the Program Committee in reviewing this application may also be attached to this application.

Signature of Applicant: \_\_\_\_\_

Dated by Applicant: \_\_\_\_\_

<b><u>Office Use Only</u></b>	
<b>Application No:</b>	_____
<b>Assessment Roll No:</b>	_____
<b>Date Received:</b>	_____
<b>Log Date:</b>	_____

**Section 1 – Subject Property Owner Information**

**1.1 Name of Owner:** \_\_\_\_\_

**1.2 Contact Person:** \_\_\_\_\_  
**Position:** \_\_\_\_\_

**1.3 Subject Property Mailing Address of Owner:**

**Number and Street:** \_\_\_\_\_  
**Suite/Floor/Unit:** \_\_\_\_\_  
**City:** \_\_\_\_\_  
**Postal Code:** \_\_\_\_\_  
**Tel:** \_\_\_\_\_  
**Fax:** \_\_\_\_\_  
**E-mail:** \_\_\_\_\_

**1.4 Authorized Agent Name (as applicable):** \_\_\_\_\_

**1.5 Contact Person:** \_\_\_\_\_  
**Position:** \_\_\_\_\_

**1.6 Authorized Agent Mailing Address:**

**Number and Street:** \_\_\_\_\_  
**Suite/Floor/Unit:** \_\_\_\_\_  
**City:** \_\_\_\_\_  
**Postal Code:** \_\_\_\_\_  
**Tel:** \_\_\_\_\_  
**Fax:** \_\_\_\_\_  
**E-mail:** \_\_\_\_\_

**1.7 Please place an 'X' in the box below indicating where all correspondence in respect of this application will be forwarded to:**

**Property Owner:**

**Authorized Agent:**

**Section 2 – Subject Property Information**

**2.1 Subject Property Address:**

**Municipal Street:** \_\_\_\_\_  
**Other:** \_\_\_\_\_  
**Postal Code:** \_\_\_\_\_

**2.2 Former Property Use(s):** \_\_\_\_\_

(Please attach any detailed information in business case)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2.3 Proposed Use:**

(Please attach any further information including site plans/ development plans, etc.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2.4 Subject Property's Current Zoning:** \_\_\_\_\_

**2.5 Are any development applications Required?**

- Official Plan Amendment**   
**Zoning Bylaw Amendment**   
**Committee of Adjustment Approval**

**Section 3 – Environmental Site Assessments (To be included in Business Case)**

**3.1 A Phase I and Phase II Environmental Site Assessment (ESA) in compliance with the standards set out by the Reg. 153/04 for the subject property must be completed and attached to this application form.**

**3.2 A written declaration indicating that the subject property does not meet the standards under paragraph 4 of subsection 168.4 of the EPA must accompany the Phase II ESA and must be signed by a Qualified Person as dictated by Ontario Regulation 153/04.**

**3.3 A detailed description of future remediation activities and technologies that will be used in the Phase III ESA must be included in this section. Accompanying this description must be confirmation from the Ontario Ministry of the Environment that remediation methods are in compliance with Ontario Ministry of the Environment requirements for clean up.**

#### **Section 4 – Costs (To be included in Business Case)**

- 4.1 Please indicate the cost of acquiring the subject property with date of purchase.**
- 4.2 Please include a detailed estimate of anticipated costs expected during the rehabilitation period.**
- 4.3 Please include a detailed description of the anticipated costs expected during the development period.**
- 4.4 Please outline and estimate any additional costs to be incurred during the rehabilitation and development periods.**

#### **Section 5 – Timeline (To be included in Business Case)**

- 5.1 Please provide a detailed timeline of remediation activities that will be occurring on the subject property.**
- 5.2 Please indicate the expected date of filing of a Record of Site Condition with the Ministry of the Environment**
- 5.3 Please provide a detailed timeline of development stages expected on the subject property**
- 5.4 Please include a timeline of costs to be incurred throughout the remediation and development periods.**



**Section 6 – Additional Information (Indicate Below or include in Business Case)**

**6.1 Please state or attach any additional information that the applicant feels may be beneficial for committee review.**

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**Section 7 – Review of Application**

- 7.1 Once an application is submitted to the municipality, the municipality will undertake the following:**
- a. Ensure application is complete (incomplete applications will not be accepted)**
  - b. Ensure the subject property is within the Community Improvement Project Area**
  - c. Examine existing property information and confirm assessed value**
  - d. Review business case and any additional submitted information**
  - e. Evaluate application against any other criteria**
  - f. Log Application**

- 7.2 Once the application is approved, the municipality will:**
- a. Create an agreement ensuring adherence to by-law and the approved business case, which must be agreed upon by proponent**
    - i. Included will be requirements to create annual updates on remediation, development, costs, and timelines**
  - b. Ensure requirements are in compliance with Ministry of Finance guidelines**
  - c. Finalize timeline of completion with land owner**
  - d. Dispense funds upon completion of each period**
  - e. Create draft by-law for subject property**
  - f. Assemble package for provincial submission**

## **Section 8 – Provincial Tax Assistance**

- 8.1 At the time of application, a primary and secondary contact at the municipality will be assigned to the application once it has been submitted. The primary contact will prepare the provincial application and will be responsible for all correspondence with any provincial bodies involved in approving tax assistance.**

**Using the information required by this application, the municipal contact will prepare the provincial submission including the following:**

- a. A copy of the draft by-law**
- b. A copy of the landowner's application and program information that was submitted to the municipality**
- c. A copy of any proposed agreement or undertaking required by the municipality**
- d. A one page description of property contamination and proposed remediation activities and technologies**
- e. A one page outline of expected costs during rehabilitation and development periods**
- f. A time estimate for completion of rehabilitation and development periods**

- 8.3 Application Deadline - While there is no submission deadline for municipal tax assistance, the provincial government requires that municipal submissions for matching education property tax assistance beginning January 1 of the following year be submitted by September 1 of the current year. Any proponent wishing to apply for matching property tax assistance must make a completed submission by July 1 of the current year to allow municipal staff to prepare the provincial submission.**

### **Freedom of Information and Privacy Clause**

*Personal Information contained on this form is collected for the proper administration of a lawfully authorized activity of the municipality and will be used for a consistent purpose. Questions about this collection should be directed to the Freedom of Information Coordinator at P.O. Box 818, Brantford, Ontario N3T 5R, (519) 759-4150. The information collected on this application is protected under the Municipal Freedom of Information and Protection of Privacy Act, RSO. 1990.*

**Your Business Case Checklist (For a more detailed description, please refer to the application. All of the following listed information must be included in order to make a complete application).**

- Previous Property Owner Information**
  - Previous Property Use**
  - Proposed Property Usage**
  - Copy of Phase I ESA**
  - Copy of Phase II ESA**
  - Remediation Activities and Technologies to be used in Phase III ESA**
  - Cost to acquire property**
  - Costs anticipated during rehabilitation and development periods**
  - Total investment into subject property and ROI**
  - Timeline of Remediation Activities**
  - Expected Date of filing of RSC**
  - Timeline of Development Activities**
  - Timeline of Cost Incurred through remediation and development periods**
  - Additional information that the Applicant feels may be beneficial to the Review Committee in making its decision**
  - Most Recent Property Assessment and Tax Bill for applicant applying for assistance**
  - Certificate of Status that corporation or business is in good standing from the Ontario Ministry of Consumer and Business Services**
  - Most Recent Financial Statement**
- 
- **This Business Plan must be supported by any financial supporter of this project**