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Date December 10, 2024 **Report No.** 2024-697
To Chair and Members
Committee of the Whole Planning and Administration
From Nicole Wilmot
Chief Planner and Senior Director of Planning and Development Services

1.0 Type of Report

Consent Item
Item For Consideration

2.0 Topic **Brant Land Trust Pond Property on Savannah Oaks Drive [Financial Impact: \$16,428.27]**

3.0 Recommendation

- A. THAT Report 2024-697 BE RECEIVED; and
- B. THAT Council DIRECT STAFF to refund the municipal property taxes for the Savannah Oaks Drive Pond Property (PLAN 2M1854 PT LOT 1 RP 2R8891 PART 3; Roll number 2906-010-012-14505) owned by Brant Land Trust for the years 2023, 2024, and 2025 in the amount of \$16,428.27.

4.0 Executive Summary

Brant Land Trust is a not-for-profit group seeking financial assistance to offset the applicable municipal taxes in 2023, 2024, and 2025 on the unaddressed property it owns surrounding the pond to the rear of 130 and 150 Savannah Oaks Drive. The property was transferred from the City of Brantford to the Trust for conservation stewardship on November 17, 2023. It is anticipated that the Trust will be eligible to apply to the provincial Conservation Land Tax Incentive

Program in 2025, to achieve tax exempt status starting in 2026. In the interim, City staff have worked with the Municipal Property Assessment Corporation (MPAC) to adjust the property's assessed value and tax class, and will also apply the City's tax rebate for registered charities and veterans clubs provided through By-law 35-2002, to reduce the applicable taxes. This Report recommends Council approve additional relief from the remaining taxes payable for years 2023, 2024 and 2025, estimated to total \$16,428.27. City staff note that there would have been no applicable tax revenue generated had the City retained ownership of the property during this interim period.

5.0 Purpose and Overview

The purpose of this report is to address municipal property tax matters related to the pond property on Savannah Oaks Drive in the Northwest Business Park. Brant Land Trust is seeking financial assistance to offset the applicable municipal taxes payable for 2023, 2024, and 2025.

6.0 Background

On November 17, 2023, the Brant Land Trust acquired the subject property as a donation from the City of Brantford, seeking to secure natural areas within the City for conservation purposes. The land had been transferred to the City from Grandbridge Energy as part of the merger between Brantford Power and Energy Plus that formed Grandbridge. The property, shown on **Figure 1**, measures 6.75 hectares (16.7 acres). It has no frontage on a street, but a private easement across the western edge of 130 Savannah Oaks Drive has been established to allow for vehicle access.

The property is comprised primarily of a former wash pond as it used to be part of a larger aggregate extraction area. Over time the pond has been rehabilitated and transformed to a naturalized area, providing habitat for fish, turtles, snakes and birds, such as the eastern meadowlark. In 2022, the Brant Tree Coalition was invited by the previous property owner to plant over 3,000 trees on the property.

Brant Land Trust, incorporated in 2010, is a non-profit organization whose objective is to own land and manage it for the benefit of the environment and the local community in the City of Brantford and the County of Brant. Acquisition of the subject property by the Brant Land Trust ensures this pond is protected in perpetuity and provides a location for the organization's public education programming and stewardship activities.

Figure 1: Subject Property -Aerial Image



At the time that Brant Land Trust acquired ownership of the subject property, the City was undertaking a comprehensive Zoning By-law update that (among many other matters) would rezone the property to a “Core Natural” Zone in the City’s new Zoning By-law (By-law 124-2024). The older Zoning By-law 160-90 applied the “Business Park Industrial” Zone to the property. The new zoning is necessary for Brant Land Trust to apply to the provincial Conservation Land Tax Incentive Program, which if approved by the Province, could allow the property to achieve tax exempt status. The new Zoning By-law 124-2024 was approved by Council on September 24, 2024; however, it is currently under appeal, and therefore the “Core Natural” zone is not yet in force on the subject property during this interim period.

7.0 Corporate Policy Context

The [2023-2026 Council Priorities](#) includes two Strategic Themes relevant to this Report:

- “Focus on productive and collaborative partnerships” and
- “Build a greener Brantford”.

8.0 Input From Other Sources

Staff from the Finance Department contributed to this Report.

9.0 Analysis

Brant Land Trust received 2023 and 2024 tax bills totaling \$59,202.19 in September 2024 and requested assistance from the City. The 2023 bill accounts only for part of that year following the Trust's acquisition of the property on November 17, 2023. Subsequently, City Staff contacted the Municipal Property Assessment Corporation (MPAC) to minimize the applicable property taxes, requesting a Post Roll Adjustment Notice to change the industrial vacant tax classification rate that had been applied in 2023 and 2024. For 2025, MPAC has also decreased the property's assessed value considering the pond covers most of the property which has no street frontage and very limited development potential. It is noted that the lower property assessment could not be applied retroactively by MPAC to the 2024 tax year.

In addition, Brant Land Trust is eligible to apply for annual relief from municipal property taxes through City By-law 35-2002, which offers tax rebates for registered charities and veterans clubs. Brant Land Trust can apply for tax relief starting with their 2023 taxes. As stipulated in the by-law, the relief amount is set at 40%. Beyond the by-law, Council may consider giving staff direction to provide a higher proportion of tax relief for Brant Land Trust.

Applying these changes and the 40% reduction would reduce the 2023 and 2024 tax bill to \$13,848.27. The estimated 2025 tax bill would be \$2,580. As a result, Brant Land Trust is seeking relief totaling \$16,428.27 for the years 2023, 2024 and 2025.

It is then anticipated that the subject property will be tax exempt in 2026 and beyond, following a successful application to the provincial Conservation Land Tax Incentive Program. If approved by the Province, the property will be classified as "conservation land" and therefore eligible for a reduction in taxes, up to 100 percent. The deadline for consideration of the Conservation Land Tax Incentive is July 31st of a fiscal year. Successful applications will have the reduction applied the following tax year. According to the program, if the application is approved, the exemption lasts for one year, after which time, the property owner can re-apply each year in perpetuity so long as it continues to meet the eligibility requirements. Brant Land Trust have stated their intention to apply in 2025 and could potentially be approved for the reduction to begin in the 2026 tax year.

10.0 Financial Implications

Brant Land Trust is seeking financial assistance to refund the applicable municipal property taxes in 2023, 2024 and 2025, estimated to total \$16,428.27. There is a charitable account within the municipal budget that is drawn upon to offer tax rebates for registered charities and veterans clubs under City By-law 35-2002. It is recommended that the remaining refund be charged to the City's tax write off account to provide the additional tax relief requested by Brant Land Trust.

11.0 Climate and Environmental Implications

Preservation of the naturalized pond and surrounding natural features would help to sustain the habitat that emerged over time on the property and also have positive implications to alleviate the impacts of climate change. The property has natural plant cover, including 3,000 new trees that will grow to assist in mitigating carbon emissions from elsewhere that contribute to climate change.

12.0 Conclusion

The Brant Land Trust will be applying for the provincial Conservation Land Tax Incentive Program that may significantly reduce the applicable municipal taxes on the Savannah Oaks Drive property, up to a possible 100% reduction, starting in 2026. In the interim, this Report recommends that Council approve temporary tax relief for years 2023, 2024 and 2025, for the property which was transferred from the City to the Trust for conservation and land stewardship activities. Brant Land Trust will be making investments, at their own expense, to continue to improve the environmental condition of the property, and these contributions will be to the enjoyment and benefit of the community, as well as for the benefit to the environmental overall. City staff note that there would have been no applicable tax revenue generated had the City retained ownership of the property during this interim period.



Nicole Wilmot, Chief Planner and Senior Director of Planning and Development Services

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In adopting this report, is a by-law or agreement required? If so, it should be referenced in the recommendation section.

By-law required yes no

Agreement(s) or other documents to be signed by Mayor and/or City Clerk yes no

Is the necessary by-law or agreement being sent concurrently to Council? yes no