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OFFICE OF THE DIRECTOR OF  
CORPORATE SERVICES

**MEMO TO:** Commercial and Industrial Property Owners

**FROM:** City of Port Colborne  
Tax Clerk

**RE: 2018 REBATE FOR VACANCY IN COMMERCIAL AND INDUSTRIAL BUILDINGS**

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Property tax relief for Vacant Commercial and Industrial Buildings has been provided to property owners since 2001 through rebates administered by the Municipality.

Property owners who are eligible for a rebate must complete the Vacant Commercial and Industrial Building Questionnaire, Application for Rebate of Property Taxes and sign a Statutory Declaration. These forms are attached or they are available at City Hall, and can be completed and returned to the City of Port Colborne **beginning** January 1, 2019 **but no later than** February 28, 2019 for rebates relating to the full 2018 tax year. If portions of a property are classified in different property classes, a separate application must be filed for each portion.

Property owners may submit a maximum of **two** applications per property per year. Specifically, they may submit either:

- one application in respect of all vacancies that occurred on a property during the entire tax year;
- or---
- one application in respect of the vacancies that occurred during the first six months of the year and a second application for vacancies that occurred during the last six months of the year.

To be eligible for a rebate, a building or portion of a building must satisfy the following conditions:

Buildings that are Entirely Vacant

An entire Commercial or Industrial building will be eligible for a rebate if the entire building was unused for at least 90 consecutive days.

Buildings that are Partially Vacant

A suite or unit within a **Commercial** building will be eligible for a rebate if, for at least 90 consecutive days it was:

- Unused; and
- Clearly delineated or physically separated from the used portions; and
- Either: capable of being leased for immediate occupation, or not capable of being leased due to ongoing renovations or unfit for occupation.

A portion of an **Industrial** building will be eligible for a rebate if, for at least 90 consecutive days, it was:

- Unused; and
- Clearly delineated or physically separated from the used portions.

**Exclusions**

- Seasonal Property: Businesses that operate on a Seasonal basis are not eligible for a rebate for the seasons they are closed
- Leased Property: Buildings or portions of buildings that are vacant but are leased to a tenant are not eligible for a rebate
- Vacant Land Sub-class: Buildings that are in vacant land subclass are not eligible for a rebate

An application will be considered **received** when, at the discretion of the Municipality, the application is complete. If additional information is required, the municipality will contact the applicant and provide reasonable time to submit the required information.

There is not fee for filing the application. Any person who knowingly makes a false or deceptive statement in an application under this program is guilty of an offense and is liable on conviction to a fine of not more than an amount that is twice the amount of the rebate sought and not less than \$500.00.

**For the purposes of verifying an application, an employee of the City of Port Colborne or a person designated by the municipality may request to inspect the vacant area(s) as applied for, within the application.**

If you have further questions, do not hesitate to contact Andrea Hawkins , Tax Clerk at 905-835-2901 Ext. 123





**The City of Port Colborne**  
**Application For Rebate of Property Taxes**  
 For Vacancies in Commercial & Industrial Buildings  
Appendix A - Supplementary Questionnaire

The City requires that you answer and complete the following questionnaire before an application is considered received.

Please complete all questions on this form. If a question is not applicable to your situation, indicate *not applicable*. Your signature is required. Date it and return the form promptly to:

**City of Port Colborne**  
**66 Charlotte St.**  
**Port Colborne, ON L3K 3C8**

1.	Please state the reason for vacancy. (eg. Cessation of Operations, Termination of Lease, etc.)			
2.	Is the vacancy due to the seasonal nature of the occupying business? If Yes, state the nature of occupying business:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
3.	If this application is for part of a property, how is the vacant area separated from the area still in use?			
4.	Is the vacant area normally leased to tenants?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
5.	Is the vacant area currently leased?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
6.	Has the area been leased again after the period of vacancy? If Yes, state the start date of the new lease:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
7.	Is the area leased on a short-term basis (daily or monthly)?			
8.	Is the vacant area used for storage or any other purpose?			
9.	During the period of vacancy, was the vacant area completely empty? If No, state the items contained in the vacant area:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	Currently, is the vacant area completely empty? If No, state the items contained in the vacant area:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
10.	Has an application for vacancy been submitted for this property in the previous year? If Yes, please state the areas applied for:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
11.	Is the applicant the current owner of the property?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
12.	Is this property currently listed for sale?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

13.	For the year of vacancy, was an assessment appeal filed with:			
	The Municipal Property Assessment Corporation (MPAC)	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	The Assessment Review Board (ARB)?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	If Yes, please indicate the result:			

**For Commerical Vacancy Applications ONLY:**

14.	Is the space currently available for lease?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
15.	How is the availability being advertised?				
16.	Please provide the contact name and number for leasing information (eg. Real Estate Broker, Agent or Office contact):				
17.	What event marked the start of the vacancy period? (eg. Renovation/retooling, shutdown):				
18.	When or by what event do you expect the vacancy to end? (completion of renovation/retooling - estimated date, sale of property - estimated date, upturn of business - time indefinte):				

**Comments:**

**\*\*\*IMPORTANT\*\*\***

**PLEASE INCLUDE A SKETCH OF VACANT AREA(S). PLEASE INDICATE THE DIMENSIONS AND SQUARE FOOTAGE OF VACANT AREA(S).**



The City of Port Colborne  
Application For Rebate of Property Taxes  
For Vacancies in Commercial & Industrial Buildings

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**DECLARATION**

TO WIT:  
I/WE \_\_\_\_\_ of the \_\_\_\_\_  
Name of Applicant(s) City/Town  
of \_\_\_\_\_ in the \_\_\_\_\_ of  
Name of City/Town Province/Territory

\_\_\_\_\_ **do solemnly declare that:**

1. I/We are the owners of the property described in this application.
2. AND I/We make this solemn declaration conscientiously believing the contents of the application to be true and knowing that it is of the same force and effect as if made under oath.

**Declared before me at the**

\_\_\_\_\_ of \_\_\_\_\_  
City/Town Name of City/Town

on the \_\_\_\_\_ day of \_\_\_\_\_ in the  
year 20\_\_\_\_\_.

Name of Witness: \_\_\_\_\_

Signature of Witness: \_\_\_\_\_

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