
OFFICE OF THE DIRECTOR OF
CORPORATE SERVICES

MEMO TO: Commercial and Industrial Property Owners

FROM: City of Port Colborne
Tax Clerk

RE: **2019 REBATE FOR VACANCY IN COMMERCIAL AND INDUSTRIAL BUILDINGS**

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, 2020 **but no later than** February 28, 2020 for rebates relating to the full 2019 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

-2-

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 the Tax Clerk at 905-835-2901 Ext. 123

Taxation year for which the Application is being made
MUNICIPAL USE ONLY Application #

INSTRUCTIONS

- The deadline for submitting applications is **February 28** of the year following the taxation year to which the application relates. For applications that span from one taxation year to another, the deadline for remittance is **February 28** of the year following the latter taxation year to which the application relates.
- Deliver this completed form to your local municipal office.

- Any person who knowingly makes a false or deceptive statement in this application is guilty of an offence and, upon conviction, is liable for a fine.
- To be eligible for a rebate, a building or portion of a building must satisfy the conditions described in Category 1 or Category 2 below.

ELIGIBILITY (Please check to confirm eligibility.)

Category 1 - Buildings that are Entirely Vacant
 A whole **commercial** or **industrial** building will be eligible for a rebate if:

the entire building was unused for at least 90 consecutive days.

Category 2 - 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 portion of the building; and

either capable of being leased for immediate occupation, or undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation, 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 of the building

Exclusions

A building or portion of a building will not be eligible for a rebate if

- it is used for commercial or industrial activity on a seasonal basis;
- during the period of vacancy it was subject to lease, the term of which has commenced; or
- during the period of vacancy it was included in a sub-class for vacant land.

Note: For complete information about eligibility and application requirements, please refer to section 364 of the Municipal Act and Ontario Regulation 325/01.

For general information about the rebate program, you may refer to the Ministry of Finance bulletin "Property Tax Rebates for Vacant Commercial and Industrial Buildings". This bulletin is available on the Internet at www.gov.on.ca/FIN.

PROPERTY INFORMATION

Address (Number and Street)

City/Town/Municipality, etc.	Province	Postal Code
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Roll Number (See your Notice of Property Assessment or your Property tax bill, or contact your local municipality)

Owner's Name

Mailing Address (Number and Street)

City/Town/Municipality, etc.	Province	Postal Code
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Telephone Number (Incl. Area Code) ()	Fax Number (Incl. Area Code) ()
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Representative's/Agent's Name (if applicable)

Mailing Address (Number and Street)

City/Town/Municipality, etc.	Province	Postal Code
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Telephone Number (Incl. Area Code) ()	Fax Number (Incl. Area Code) ()
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Commercial	Industrial	Description of Vacant Area Include unit/suite number, floor number, building number. Attach sketch if necessary.	Size of Vacant Area in Sq. ft.	Period of Vacancy (Must be at least 90 consecutive days.)						MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Amount of Tax Rebate
				FROM			TO				
				day	month	year	day	month	year		
<input type="checkbox"/>	<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq. ft.								

List continued on Page 2

I certify that the information contained in all pages of this form and attachments is true and correct.

Name of Applicant (print)	Signature	Date	Total from Page 2
MPAC USE ONLY Name of Assessor (print)	Signature	Date	
MUNICIPAL USE ONLY Name of Municipal Representative	Signature	Date	
			GRAND TOTAL



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"/>

-2-

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**

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: _____