



Commercial/Industrial Vacant Unit Tax Rebate Program By-Law Number 2017- 210

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Pending Ministry approval the City of Belleville's Vacant Unit Rebate Program will be phased-out over 2 years. The City will be accepting applications for the 2017 and 2018 taxation years only. The program will be eliminated effective for the 2019 taxation year.

Council has approved the following changes for the Vacant Unit Rebate Program for the 2017 & 2018 Taxation Years as part of their review of the program:

- **2017 Applications: The Industrial rebate will be reduced to 30% from 35%**
- **2018 Applications: The Industrial and Commercial rebates will be reduced to 15%**
- **The eligibility criteria for the 2017 and 2018 applications include:**
 1. **capable of being leased for immediate occupation;**
 2. **properties must be in full compliance with the City's property standards;**
 3. **must provide a marketing plan for the vacant portion of the property.**

The City of Belleville offers Commercial and Industrial property owners rebates on taxes for all or portions of their properties that have been vacant during the year. The following are the program details.

Application Instructions:

Only two applications can be submitted per year per property. Interim applications must be received by July 31st.

Final applications must be received by the last day of February of the year following the taxation year to which the application relates.

- Application may be submitted by the owner or by a person representing the owner.
- Applications may be subject to an onsite audit and inspection.
- 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 the eligibility criteria.
- The application must be completed and all required information provided. The onus is on the applicant to provide documentation to support their vacancy rebate application. Failure to provide the above documentation may result in the rejection of the rebate application.

If you require help in completing the application form or have questions regarding the Vacant Unit Rebate Program, please contact the City of Belleville Taxation Department at 613-967-3243



APPLICATION FOR PROPERTY TAX REBATE – ELIGIBILITY

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To be eligible for a rebate, a building or portion of a building must satisfy the conditions as described below.

Please check or select to confirm eligibility;

Buildings that are Entirely Vacant (Commercial or Industrial)

Commercial

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 of the building; and
- Either
 - Capable of being leased for immediate occupation
 - Properties must be in full compliance with the City's property standard

Industrial

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

- Unused; and
- Clearly delineated or physically separated from the used portion of the building.

Exclusions

Seasonal Property: Businesses that operate on a seasonal basis are not eligible for a rebate for the seasons that 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 included in a vacant land sub-class, (ie: new buildings that have never been occupied) are not eligible for a rebate.

Taxes on property assessed as a residential or multi-residential are NOT applicable.

Applications must be submitted by mail or hand delivered (faxes not accepted), to the:

City of Belleville, Taxation Department
169 Front Street
Belleville, ON K8N 2Y8 Phone: 613-967-3243

If a property owner receives a notice of omitted assessment from the Municipal Property Assessment Corporation (MPAC), after a tax year, the deadline to submit an application for a rebate is 90 days after the date of issuance of the notice of omitted assessment.

Processing of Applications

Applications will be processed through the following steps:

1. Property owner or authorized representative submits an application to the local Municipality.
2. Municipality forwards a copy of the application to MPAC.
3. MPAC determines the assessed value that is attributable to the vacant area.
4. MPAC notified the municipality of the value of the eligible vacant property.
5. Municipality will calculate the rebate and notify the property owner. Rebates may be issued as a credit against an outstanding tax liability or through direct payment to the property owner.



City of Belleville

Application for Property Tax Rebate for Vacancies in Commercial and Industrial Buildings

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Note: For complete information about eligibility and application requirements, refer to section 364 of the Municipal Act and the Ontario Regulation 325 01. For general information about the rebate program, you may refer to the Ministry of Finance bulletin entitled "Property Tax Rebates for Vacant Commercial and Industrial Buildings". This bulletin is available on the Internet at <https://www.fin.gov.on.ca/en/refund/plt/vacant.html>.

APPLICATION FOR VACANT UNITS IN COMMERCIAL AND INDUSTRIAL PROPERTY

BY-LAW NUMBER 2017-210

Property Tax Rebate – Taxation Year _____ Application Period _____

Important Information for the Property Owner – Please read before completing Application

- The deadline for submitting applications is the last day of February of the year following the taxation year to which the application relates. Two applications may be submitted, per year, per property. Interim applications must be received by July 31st.
- Applications must be mailed or hand delivered to the City of Belleville, Taxation Department, 169 Front Street, Belleville, Ontario K8N 2Y8 (we will no longer accept faxes).
- Application may be subject to a site audit and inspection.

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.

Roll Number: 1208-_____

PROPERTY ADDRESS: (Enter number, street and municipality)

NAME OF ASSESSED OWNER: _____

Telephone (Daytime): _____ Email Address: _____

Mailing Address Applicants/Owner's Agent:

I certify that the information contained in this Application is true and correct.

I have also included the following mandatory requirements.

1. Copy of the lease agreement or 1 full years rent roll.
2. Sketch
3. Must provide the City with their marketing plan for vacant area submission to include pictures of the area and copies of the newspaper and/or internet advertisement

Signature of Applicant: _____

Description of Vacant Area Include Unit/Suite, Floor and Building number, attach sketch	Size of Vacant Area (sq.ft.)	Period of Vacancy (at least 90 consecutive days) FROM TO	Industrial	Commercial	Assessment of Eligible Property (MPAC USE ONLY)	Amount of Tax Rebate (City Use Only)

NAME OF MUNICIPAL REPRESENTATIVE: _____

NAME OF ASSESSOR (Please print)

SIGNATURE OF ASSESSOR

Date Returned to the City of Belleville: _____

Date of Refund: _____

Personal Information on this form is collected under the authority of the Municipal Act, SO 2001, C.35 and will be used to process your Property Tax Rebate Application. Questions about the collection of this personal information only should be directed to the Manager of Revenue and Taxation, 169 Front Street, Belleville, ON K8N 2Y6

Phone: 613-967-3243. This form is available in an alternate format upon request

Sketch of the Vacant Floor

Please provide a sketch of the vacant floor area (indicate the square feet, floor level and room or suite number), identifying the unit and include any other pertinent details.

Roll Number 1208-_____

