

**Property Tax Rebates for Vacant Commercial and Industrial Buildings**  
**Section 442.5 of The Municipal Act O. Reg 325/01**

To Be Eligible for a Rebate a Building or Portion of a Building **MUST** Satisfy the conditions described below:

**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.

**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** not capable of being leased because it was undergoing or in need of repairs or renovations **OR** was 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 portion of the building

**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 included in a vacant land sub-class (e.g. new buildings that has never been occupied) are not eligible for a rebate.

**Applications:**

Deadline to submit applications for a tax year is the **LAST DAY OF FEBRUARY of the following year.** (e.g. for the 2015 tax year, the deadline to submit applications is February 29, 2016).

Property Owners may submit a **MAXIMUM** of two (2) applications per property per year. They may submit either one application in respect of all vacancies that occurred on a property during the entire 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.

**Appeals:**

Property owners who disagree with the amount of the rebate that is calculated by the municipality can appeal to the Assessment Review Board (ARB) within 120 days after receiving notification of the rebate amount from the municipality.

Appeals to the ARB must be in writing and must be accompanied by the appropriate fee. Details about appeal forms and filing fees may be obtained at:

Assessment Review Board  
250 Yonge St 29<sup>th</sup> Floor  
Toronto On  
M5B 2L7

Phone 1-800-263-3237  
Fax (416) 314-3717  
Website <http://www.arb.gov.on.ca>