

The Corporation of The City of Brockville

Vacancy Rebate Application
Property Tax Rebate for Commercial and Industrial Buildings

Contact: Taxation
phone: 613-342-8772 Ext 4428
email: taxation@brockville.com

App#:	Roll#: 08 02
Assessed Address:	

Assessed Owner: _____

Mailing Address: _____

Postal Code: _____

Phone Number: _____

Description of Vacant Portion of Property: _____

Size of Vacant Area in Square Feet: _____

Effective Date:	To:
Applicant's Signature:	Date of Application:



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Assessment Report *Office use only:*

Original RTC/RTQ	Original Current Value	Revised RTC/RTQ	Value of Vacant Area

Date of Site Visit: _____

MPAC Signature:

Revenue Signature:

Date:

Date:

Comments: _____

A person who knowingly makes a false or deceptive statement in an application for rebate is liable, upon conviction, to a fine of double the amount of the rebate that the person sought to obtain through their false or deceptive statement.



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

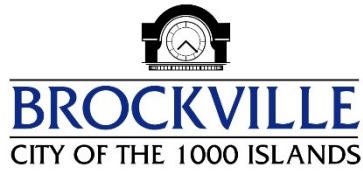
- Seasonal Property: Businesses that operate on a seasonal basis are not eligible for a rebate for the seasons they are closed.
- Leased Property: Buildings or portions of buildings that are vacant but are leased to a tenant are not eligible for a rebate.
- Vacant Land Sub-Class: Buildings that are included in a vacant land sub-class (e.g., new buildings that have never been occupied) are not eligible for a rebate.

Hotels and B&B's with empty rooms are not eligible for a vacancy rebate.

Applications

Deadline to submit applications for the previous tax year is the **LAST DAY OF FEBRUARY** of the following/current year.

Property owners may submit a **maximum** of 1 application per property, per 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 29th Floor
Toronto, ON Website
M5B 2L7

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