

# Town of Amherstburg

## Property Tax Rebates for Vacant Commercial and Industrial Buildings Information Brochure

Starting in the 2001 Tax Year, property tax relief for vacant commercial and industrial buildings will be provided to property owners through rebates that are issued by municipalities. This legislation and corresponding regulations were passed in December 2001.

### Eligible Properties:

To be eligible for a rebate, a whole commercial or industrial building must be unused for at least 90 consecutive days. A partially vacant commercial building must be unused, delineated or physically separated and either capable of being leased for immediate occupation, or undergoing, or in need of repairs or renovations, or unfit for occupation for at least 90 consecutive days. A partially vacant industrial building must be unused and delineated or physically separated from the used portions of the building for 90 consecutive days.

### Exclusions:

Businesses that operate on a seasonal basis, buildings or portions of buildings that are vacant but leased to a tenant and buildings that are assessed in the vacant land sub-class (e.g. new buildings that have never been occupied) are not eligible for a rebate.

## Applications and Processing

Application forms are available from the Town of Amherstburg, Tax Department and when completed are to be returned to the Town of Amherstburg Tax Department, 271 Sandwich Street South, Amherstburg, ON N9V 2A5

### Deadlines:

The deadline to submit applications for a tax year is February 28<sup>th</sup> of the following year.

If a property owner receives a notice of omitted assessment 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.

### Number of Applications:

Only one application will be accepted per property per year.

For any property which is vacant for the entire tax year, or for which there is a combination of vacancies which occur throughout the year, the application cannot be submitted until after December 31<sup>st</sup>.

For any property which is vacant for only a portion of the year, the application can be submitted at any time during the year provided the property is meets the eligibility criteria set out above.

Note: Applications should be submitted **after the end of the period to which they relate**. If a property is vacant from January 1<sup>st</sup> to April 30<sup>th</sup> and is then occupied for the remainder of the year, the application can be submitted any time after April 30<sup>th</sup>.

### Processing:

The Town of Amherstburg will process a rebate application by June 30<sup>th</sup> or within 120 days of the receipt of all the required information for an eligible property, whichever is later. The Municipal Property Assessment Corporation (MPAC) will provide the Town with the assessed value that is attributable to the vacant area. Rebates will be issued as a credit against an outstanding tax account or through a direct payment to the property owner if the tax account is paid in full.

After a rebate has been issued, if a property's assessment is subsequently altered through a reconsideration, an appeal, or an application (under sections 39.1, 40 or 46 of the *Assessment Act*), or if the taxes of the property are subsequently reduced (under sections 442 or 443 of the *Municipal Act*), the rebate will be recalculated and the municipality will notify the property owner of any consequential tax adjustments.

If you require an application form, please call the Town of Amherstburg, Tax Department at 519-736-5401.

## Penalties

A person who knowingly makes a false or deceptive statement in an application for a 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.

For the purpose of verifying a vacancy rebate application, municipalities have been given similar rights as assessors to request information and obtain access to premises. A fine of \$100 per day may be imposed upon a property owner for failure to comply with a municipality's request for information or request for access to the premises.

**Note: This information is provided for general reference purposes only.  
For complete information or for precise interpretation, please refer to section 364 of the  
*Municipal Act* and Ontario Regulation 325/01.**