



VACANCY REBATE PROGRAM

COMMERCIAL AND INDUSTRIAL PROPERTIES

Ontario Regulation 325/01 requires municipalities to accept applications from property owners for a reduced tax rate for vacant units/areas of commercial and industrial properties.

Eligible Property

1. A building or structure on property that is classified in one of the commercial classes or industrial classes is prescribed to be an eligible property.

(a) the period of time is at least 90 consecutive days; and

(b) no portion of the building or structure was used at any time in the period of time.

2. A portion of a building on property that is classified in one of the commercial classes is prescribed to be an eligible property if the period of time is at least 90 consecutive days and throughout the period of time,

(a) the portion of the building was not used and was clearly delineated or separated by physical barriers from the portion of the building that was used; and

(b) the portion of the building,

(i) was capable of being leased for immediate occupation,

(ii) was capable of being leased but not for immediate occupation because it was in need of or undergoing repairs or renovations or was under construction, or

(iii) was unfit for occupation.

3. A portion of a building on property that is classified in one of the industrial classes is prescribed to be an eligible property if,

(a) the period of time is at least 90 consecutive days; and

(b) throughout the period of time, the portion of the building was not used and was clearly delineated or separated by physical barriers from the portion of the building that was used.

4. The following rules apply:

1. A reference to a period of at least 90 consecutive days shall be read as a reference to a period of at least 89 consecutive days if the period includes all of February.

2. The following, in the absence of other activity, does not constitute the use of a building or structure or a portion of a building:

i. Construction, repairs or renovations of the building, structure or portion of the building.

ii. The heating, cooling, lighting or cleaning of the building, structure or portion of the building.

iii. The presence of fixtures.

5. A building, structure or portion of a building is not eligible property if,

(a) it is used for commercial or industrial activity on a seasonal basis;

(b) it is leased to a tenant who is in possession of the leasehold interest throughout the period of time; or

(c) it is included in a subclass for vacant land under subsection 8 (1) of the *Assessment Act* throughout the period of time.

Application Deadlines

One or two applications may be submitted for a given taxation year. An interim application may be submitted by July 31st of the taxation year for the period January 1st to July 31st. A final application must be submitted by the last day of February of the year immediately following the taxation year to which the vacancy rebate relates, for all or part of the previous year.

Application for Rebate

An interim application and a final application for a rebate must contain the following information:

1. The name of the owner of the eligible property and, if applicable, the name of the owner's agent.

2. The address of the property that includes the eligible property, including the number, street and municipality.

3. The assessment roll number of the property.

4. The dates during which the building or structure or the portion of the building was vacant.

(3)

5. A description of the vacant area/building,

i. by suite or unit number and floor number, or

ii. by a method of describing its location in the building that is sufficient to identify the eligible property if it cannot be described by suite or unit number and floor number.

6. The area of the eligible property in square feet.

7. Any additional documentation the municipality or assessment corporation may request to assist in identifying the vacant area.

The City of Burlington requires the following **additional** documentation:

A copy of the pertinent portions of the most recent lease/s with respect to the vacant space/s that identify the following:

- Tenant Name
- Unit/area occupied
- Term of the lease
- Square footage
- Signatures of all parties

Additional information that may be required:

- Copy of the brokerage listing for the subject vacant unit(s)
- Copy of the lease termination
- Name, forwarding address and telephone number of vacated tenant
- Any other information which may validate the vacancy period

**PLEASE NOTE THAT SITE VISITS TO CONFIRM VACANCY
WILL BE REQUIRED FOR ALL APPLICATIONS.**