

The Corporation of the City of Stratford

Policy Manual

F.1 Financial and Fiscal

Dept: Corporate Services

Committee: Finance and Labour Relations

F.1.9 Vacancy Tax Rebate Program for Commercial and Industrial Buildings

Adopted: April 8, 2002

Amended: July 10, 2006

Reaffirmed:

Related Documents:

☒ Council Policy ☐ Administrative Policy

Policy and Procedures Guidelines

APPLICATIONS

1. Applications will be mailed out with the final tax billing yearly and are available at all times in the Tax Department.
2. A maximum of two applications may be submitted per property per year. Specifically either, one (1) application for all vacancies that occurred on a property during the entire tax year or one (1) application for vacancies that occurred during the first six (6) months of the year and a second application for vacancies that occurred during the last six (6) months of the year.
3. Interim applications must be submitted by July 31 of any year for the January 1-June 30 period of that year.
4. Final applications must be submitted by February 28 for the prior tax year (e.g. for the 2001 tax year, the deadline to submit applications is February 28, 2002)
5. 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.
6. Applications received after February 28 for the previous year will be deemed ineligible and not accepted.
7. Each application will be evaluated according to the criteria and eligibility requirements set out in Section 364(1) of the *Municipal Act, 2001* and *Ontario Regulations 300/03*.
8. Applications will be processed through the following steps:
 1. Application submitted to the City of Stratford;
 2. City of Stratford forwards a copy of the application to MPAC;
 3. MPAC determines the assessed value that is attributable to the vacant area;
 4. MPAC notifies the municipality of the value of the eligible vacant property;

5. City of Stratford calculates rebate and notifies property owner. Rebates will be issued as a credit against any outstanding tax liability first, and then as a direct payment to the property owner.
6. Where it is deemed the taxes are paid directly by a tenant, the property owner will be notified and the rebate issued directly to the tenant.

ELIGIBILITY

1. Eligibility requirements are as set out by section 364(1) of the *Municipal Act, 2001* and *O.Reg. 300/03*.
2. A building or structure on property must be in either the commercial or industrial classes and vacant for at least 90 consecutive days.
3. To be eligible for a rebate, a building or portion of a building must satisfy all the conditions as described in section 364(1) of the *Municipal Act, 2001* and *O.Reg. 300/03*.
4. Specific exclusions are as follows:
 1. Seasonal property;
 2. Leased property;
 3. Vacant land sub-class;

VERIFICATION

1. Each application will be reviewed by the City Tax Collector or employee assigned to the project.
2. MPAC may contact the application to request further information to assist in verifying eligibility or identifying the vacant area.
3. Verification will be done by any or all of the following methods at the discretion of the Tax Collector or employee assigned to the project, or:
 1. drive by viewing;
 2. phone call to owner;
 3. completion of verification form as supplied by the City of Stratford to the property owner requesting specific and detailed information required to process application;
 4. phone call to any individual deemed to have pertinent information or knowledge with respect to a specific property;
 5. a thorough check will be done randomly at the discretion of the Tax Collector or employee assigned to the project.

CALCULATION

1. Rebates will be calculated using the formula as set out under Section 364(1) of the *Municipal Act, 2001* and *O.Reg. 300/03*.

PENALTIES

1. Any person who knowingly makes a false or deceptive statement in the application or refuses access to the property in question 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.

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

APPEALS

1. If the City of Stratford fails to process a rebate application within 120 days after the deadline for submitting applications (or within 120 days after the owner has provided all of the information required in support of the application, whichever date is later), the owner may appeal to the Assessment Review Board (ARB) to ask the Board to determine the amount of their rebate entitlement.
2. Property owners who disagree with the amount of the rebate that is calculated by the municipality can appeal to the ARB within 120 days after receiving notification of the rebate amount from the City of Stratford.