

BY-LAW 2002-133F

**BEING A BY-LAW OF THE CITY OF GREATER SUDBURY
TO PROVIDE A COMMERCIAL VACANCY REBATE PROGRAM
FOR PROPERTIES IN THE COMMERCIAL AND INDUSTRIAL
PROPERTY CLASSES**

WHEREAS the Province of Ontario has introduced a Commercial/Industrial Vacancy Rebate Program commencing in the taxation year 2001;

AND WHEREAS all municipalities have been given the responsibility to administer the Program within their municipal jurisdiction;

AND WHEREAS the Council of the City of Greater Sudbury wishes to administer this Program for the City of Greater Sudbury;

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY
HEREBY ENACTS AS FOLLOWS:**

1. A Vacancy Rebate Program for Commercial/Industrial properties is hereby established to provide rebates for the taxation year 2001 and for future years.
2. The City Treasurer is hereby authorized to execute all necessary agreements with the Municipal Property Assessment Corporation to perform the verification process necessary for this Program, including a Verification Service Agreement, for the year 2001, with an option by the City for future years.
3. The City Treasurer is hereby authorized to use other verification methods for low-cost rebates, such as telephone contact with the property owner and former tenants.

- 4.** The following verification criteria for vacancy eligibility will apply, where possible:
- a) eligibility of the vacancy with reference to buildings entirely / partially vacant;
 - b) eligibility of the vacancy with reference to date of application, tax year and number of ninety days;
 - c) eligibility of the claimed area with reference to size of vacant area and the demised area;
 - d) excerpt of a lease agreement indicating the date of the lease termination;
 - e) rent invoices or correspondence that would support the vacancy application;
 - f) telephone contact with the property owner, former tenant, or current landlord of the former tenant to substantiate the applicable dates of vacancy;
 - g) measurement of the vacant area;
 - h) sketch of the vacant area indicating dimensions and location within the building;
 - i) photograph of the vacant area;
 - j) communication with the Clerk's department regarding information on business licenses;
 - k) liaison with Greater Sudbury Hydro regarding hydro consumption data; and
 - l) any supporting documentation that the municipality deems relevant in order to facilitate the verification process.
- 5.** In all cases applications for rebate under this program must be made to the City Treasurer by way of the application form attached as Schedule "A" for the rebate before February 28th of the following taxation year.

- 6.** In all cases for applications for rebates under this program, the space involved must be vacant for a minimum of ninety consecutive days.
- 7.** In all cases of applications for rebates under this program:
 - a)** the vacant space must be rentable, separately defined from other areas of the building and cannot be used for storage;
 - b)** basement areas will not qualify unless they are rentable;
 - c)** seasonal businesses and vacant land shall not be eligible.
- 8.** The Municipal Property Assessment Corporation shall be responsible for determining the value of the assessment for the vacant area.
- 9.** The amount of the rebate shall be 30 per cent for commercial properties or 35 per cent for industrial properties, of the taxes attributed to the vacant space during the vacancy period.
- 10.** Property owners may submit a maximum of two applications per property per year, in the form of
 - a)** one application for all vacancies on the property during the entire tax year;
or,
 - b)** one application for all vacancies during the first six months of the year and a second application for the last six months of the year.
- 11.** If the assessment on the property is adjusted after a rebate is given due to an Assessment Review Board decision, Minutes of Settlement, reconsideration, Section 442 application or provincial tax capping legislation, the proportionate rebate reduction shall be charged back to the property as additional taxes.
- 12.** Property owners who disagree with the amount of the rebate can appeal to the

Assessment Review Board within 120 days of receiving notice from the City.

13. All rebates will be applied first to penalties and interest of outstanding taxes, and thence to taxes payable, and if surpluses beyond this amount exist, they will be paid to the property owner.

14. All rebate payments will be paid by the City to the assessed property owner according to the most recently revised assessment roll at the time the rebate is paid.

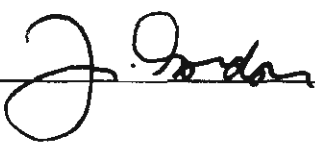
15. In the event of a transfer of ownership of a property eligible for a rebate, the rebate payment may be paid by the City to a former property owner if the City has been so directed in writing by the former owner, and if the City Treasurer is satisfied that the current owner concurs with this action.

16. The Tax Collector and the City Treasurer are hereby authorized to cancel any penalty and interest charges that would otherwise be payable for a property if they deem such action is appropriate and in the best interests of the City.


17. The provisions and requirements of Ontario Regulation 325/01, as amended or replaced from time to time, shall apply to all applications under this program, unless a higher standard has been established under this By-law.

18. This By-law shall come into force and take effect immediately upon the final passing thereof.

READ THREE TIMES AND PASSED IN OPEN COUNCIL this 16th day of May,
2002.



Mayor



Clerk

SCHEDULE "A"

TO BY-LAW 2002-133F

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200 Brady St.
P.O. Box 5566 Sta. A
Sudbury ON P3A 4S2

Application for Rebate of Property Taxes for Vacancies in Commercial and Industrial Buildings

Taxation year for which the application is being made
MUNICIPAL USE ONLY Application #

INSTRUCTIONS

- The deadline for submitting applications is February 28 of the year following the taxation year to which the application relates.
- Any person who knowingly makes a false or deceptive statement in this application is guilty of an offence and, upon conviction is liable for a fine.
- Deliver this completed application to the above noted address or any one of the City of Greater Sudbury Citizen Service Centres.
- To be eligible for a rebate, a building or portion of a building must satisfy the conditions described in Category 1 or Category 2 below.

ELIGIBILITY (Please check to confirm eligibility)

Category 1 - 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.

Category 2 - 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 portions of the building; and

either capable of being leased for immediate occupation, or undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation, or 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 portions of the building.

Exclusions

A building or portion of a building will not be eligible for a rebate if:

- it is used for commercial or industrial activity on a seasonal basis;
- during the period of vacancy it was subject to a lease, the term of which had commenced; or
- during the period of vacancy it was included in a sub-class for vacant land

Note: For complete information about eligibility and application requirements, refer to section 442.5 of the Municipal Act and Ontario Regulation 325/01.

For general information about the rebate program, you may refer to the Ministry of Finance bulletin entitled "Property Tax Rebates for Vacant Commercial and Industrial Buildings." This bulletin is available on the Internet at www.gov.on.ca/FIN.

PROPERTY INFORMATION
Address (Number and Street)

City/Town/Municipality, etc. Province Postal Code

Owner's Name

Mailing Address (Number and Street)

City/Town/Municipality, etc. Province Postal Code

Phone Number () Fax Number ()

Roll Number (See your notice of property assessment or your property tax bill, or contact The City of Greater Sudbury Tax Department @ (706) 811-2488)

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Representative's/Agent's Name (if applicable)

Mailing Address (Number and Street)

City/Town/Municipality, etc. Province Postal Code

Phone Number () Fax Number ()

Commercial Industrial	Description of Vacant Area (include unit/suite number, floor number, building number. Attach sketch if necessary)	Size of Vacant Area in Sq. Ft.	Period of Vacancy (Must be at least 90 consecutive days.)				MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Amount of Tax Rebate		
			FROM	TO						
<input type="checkbox"/>		sq. ft.	day	month	year	day	month	year		
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								

List continued on Page 2

I certify that the information contained in all pages of this form and attachments is true and correct.

Name of Applicant (print)	Signature	Date	Total from Page 2 GRAND TOTAL	
MPAC USE ONLY Name of Assessor (print)	Signature	Date		
MUNICIPAL USE ONLY Name of Municipal Representative (print)	Signature	Date		

The information on this form is collected under the authority of section 442.5 of the Municipal Act and Ontario Regulation 325/01 and will be used only for the purposes of determining eligibility for a property tax rebate and the amount of the rebate in respect of vacant commercial and industrial buildings. Questions about the collection of personal information should be directed to your local municipal office. Ce formulaire est également disponible en français.