



The Corporation of the
City of North Bay
200 McIntyre St., East
P.O. Box 360
North Bay, Ontario
Canada P1B 8H8
Tel: (705) 474-0400

SCHEDULE "A" TO BY-LAW NO. 2005-100

Application for Rebate of Property Taxes For Vacancies in Commercial and Industrial Buildings (Section 364, Municipal Act, S.O, 2001, c.25, O.Reg. 325/01)

INSTRUCTIONS

- The deadline for submitting applications is the last day of February of the year following the taxation year to which the application relates.
- Application must be mailed or hand delivered to the City of North Bay Tax Department – **Faxes will not be accepted.**
- A copy or sketch of the floor plan relating to the vacant area and lease agreements **are required.**
- Any person who knowingly makes a false or deceptive statement in the application is guilty of an offence and, upon conviction, is liable for a fine.
- 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.

THIS PORTION TO BE COMPLETED BY APPLICANT

TAX YEAR _____

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 ninety (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 ninety (90) consecutive days, it was:

- 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 or immediate occupation, or
 unfit for occupation.

A **portion** of an **Industrial** building will be eligible for a rebate, if for at least ninety (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.

FOR ADDITIONAL INFORMATION, PLEASE REFER TO BACK OF APPLICATION FORM

Property Location _____

Roll Number **4844** _____
(see your Notice of Assessment or Tax Bill)

Owner's Name _____ Agent's Name _____
(if applicable)

Mailing Address _____ Mailing Address _____

City _____ Prov. _____ Postal Code _____ City _____ Prov. _____ Postal Code _____

Tel. No. _____ Fax No. _____ Tel. No. _____ Fax No. _____

Is this property presently under assessment appeal? Yes No Was the vacant area used on a seasonal basis? Yes No
 Is the vacant area presently being leased to a tenant? Yes No Is the vacant area being used for storage or for any other purpose? Yes No
 Is the vacant area presently being offered for lease? Yes No

UNIT OR SUITE NUMBER _____ SQ. FT. OF VACANT AREA _____

NAME OF VACATING TENANT _____ DATE VACATED _____

NAME OF NEW TENANT (if applicable) _____ DATE OCCUPIED _____

I certify that the information contained in this application is true and correct.

Applicant Name(s) (PLEASE PRINT) _____ Applicant Signature(s) _____

Date of Application _____

Contact Person: _____ Tel No. _____

THIS PORTION FOR OFFICE USE ONLY:

CLASSIFICATION _____ CVA OF VACANT AREA _____

TOTAL TAXES BILLED _____

NO. OF DAYS TO REBATE _____

EXISTING CVA _____

DATE SENT TO MPAC _____

SIGNATURE OF ASSESSOR

ACTION TAKEN IN CONFIRMING CONTINUING VACANCY

SCHEDULE "B" TO BY-LAW NO. 2005-100
Policy Rebate of Property Taxes
for Vacancies in Commercial and Industrial Buildings
(in accordance with Section 364 of the Municipal Act, O.Reg.
325/01 and By-Law 2005-)

Principles:

1. The Treasurer is hereby directed to receive and process all applications for vacancy on behalf of The City of North Bay.
2. The Treasurer may authorize other municipal staff to act on his behalf.
3. Any property owner in the commercial or industrial tax class or their authorized agent may file an application under this Policy. A whole building or portion of a building, as outlined in Section 3 of By-Law 2005-100, must be vacant for a period of ninety (90) consecutive days to be eligible for a vacancy rebate.
4. The onus rests with the property owner to provide full evidence of vacancy and to file an application that is complete. Information supplied on the application form shall be considered to be the minimum.
5. The Treasurer is authorized to request the submission of additional information if, in the opinion of the Treasurer, the application does not conclusively provide evidence of vacancy. Failure to submit additional evidence of vacancy as required by the municipality within **ten (10) business days** of the request, invalidates the application and the Treasurer shall **reject** the application. The applicant will be notified in writing.
6. Up to two applications per year may be filed. One for the first six months of the year (interim rebate issued in July) and one for the last six months of the year (final rebate issued in December or as soon as possible thereafter) or alternatively, one application may be filed for the whole of the year.
7. Applications filed **after** the last day of February of the year following the year of full or partial vacancy **shall be rejected**. The applicant will be notified in writing.
8. An incomplete application filed during the application period shall be deemed not to be filed until all minimum evidence in support of the application is received.
9. The Treasurer is directed to audit applications by examining supporting documentation, consulting with the owner, and/or initiating site inspections, as deemed necessary to confirm validity of the application.
10. At the sole discretion of the Treasurer, investigations and inspection of the property may be conducted to ascertain the validity of the application, pursuant to Section 12 of By-Law 2005-100.
11. The Treasurer is directed to refuse applications where not fully satisfied as to its validity. The applicant will be notified in writing.
12. Tax rebates will be recalculated under the circumstances outlined in Section 12 of By-Law 2005-100. (ARB, Minutes of Settlement, Section 357, 358 Decisions, etc.)
13. Any person who knowingly makes a false or deceptive statement in the application is guilty of an offence, and upon conviction, is liable for a fine. In addition to any other penalty provisions by law, any person who contravenes any section of By-Law No. 2005-100, is guilty of an offence and subject to the penalties provided in the Provincial Offences Act.
14. Property owners who disagree with the amount of rebate that is calculated by the municipality may appeal to the Assessment Review Board (ARB) within 120 days after receiving notification of the rebate amount from the municipality. Details regarding the appeal forms and filing fees can be obtained from the ARB at: 1-800-263-3237 or www.arb.gov.on.ca

Process:

1. Property owner or authorized agent submits an application, accompanied by all substantiating information, to the City of North Bay Tax Department (hand delivered or by mail **no faxes will be accepted**).
2. The Treasurer (or delegate) of the City of North Bay forwards copy of the application to the Municipal Property Assessment Corporation (MPAC).
3. MPAC determines the assessed value attributable to the vacant area.
4. MPAC notifies the City of North Bay of the value of the eligible vacant area.
5. The Treasurer (or delegate) of the City of North Bay calculates rebate and notifies property owner. Rebates may be issued as a credit against an outstanding tax liability or through direct payment to the property owner.

NOTE: IF AN APPLICATION HAS BEEN FILED AND THE AREA BECOMES OCCUPIED, THE CITY OF NORTH BAY TAX DEPARTMENT MUST BE NOTIFIED IMMEDIATELY, IN WRITING, OF THE DATE OF OCCUPANCY. LEASE AGREEMENT MUST ACCOMPANY NOTIFICATION.