

The Corporation of the Town of Minto
By-Law No. 2018-04

To establish a Tax Rebate Program for the vacant portions of property in the Commercial Property or the Industrial Property classes and to repeal By-Law #02-22.

Authority: Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, Sections 364 and Ontario Regulation 581/17

WHEREAS Section 364 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, requires municipalities to establish a program for property tax relief to owners of property where a building or a portion of a building is vacant with the Commercial and Industrial Property Classes; and

AND WHEREAS the Province of Ontario has introduced legislation enabling municipalities the option to review its Vacancy Rebate Program and make changes to reflect community needs and circumstances; and

AND WHEREAS the municipalities' request for changes will be subject to Ministry approval and implemented through Resolutions; and

AND WHEREAS the Province of Ontario passed Ontario Regulation 581/17 amending O. Reg. 325/01; and

AND WHEREAS the Council of the Corporation of the Town of Minto deems it appropriate to enact this By-Law for the purpose of establishing a property tax vacancy rebate program;

NOW THEREFORE the Council of the Corporation of the Town of Minto hereby enacts as follows:

(1) The section of O. Reg 581/17 applies with respect to the Corporation of the Town of Minto for the 2017 taxation year and subsequent taxation years:

(2) Even if a property that is classified in one of the commercial classes or in the landfill property class does not satisfy the requirements of clause 1 (2) (b) of Ontario Regulation 325/01, the property is prescribed to be an eligible property under section 364 of the Act if,

(a) the property satisfies the other requirements in section 1 to be an eligible property;

(b) the property is located within a community improvement project area as defined in section 28 of the *Planning Act*, and

(c) the applicable municipality has made a grant or loan under subsection 28 (7) of the *Planning Act* with respect to the property.

(3) No rebate is payable under section 364 of the Act for a taxation year in respect of a building, structure or portion of a building if,

(a) there are, in respect of the building, structure or portion, as the case may be, outstanding taxes for municipal or school purposes or outstanding municipal charges; or

(b) the municipality paid or credited a rebate in respect of the building, structure or portion, as the case may be, in respect of any two previous taxation years the earlier of which was,

- (i) 2017,
- (ii) the year that is four years before the taxation year in respect of which the application is made, if that year is later than 2017, or
- (iii) the most recent taxation year in which the property changed ownership, if that year is later than the year described in subclause (ii).

(4) No rebate is payable under section 364 of the Act in respect of a building, structure or portion of a building for a period of time unless the building, structure or portion, as the case may be, was advertised for lease or sale throughout the period of time.

(5) Despite any requirement in subsection 1 (1), (2) or (3) on Ontario Regulation 325 (1) that a building, structure or portion of a building must not be used in order to be eligible property, the temporary use of a building, structure or portion of a building does not disqualify the building, structure or portion, as the case may be, from being eligible property in a taxation year if,

- (a) the applicable municipality has passed a by-law respecting the provision of tax rebates to owners of property that has been temporarily used;
- (b) the by-law is passed on or before January 31 in the year following the first taxation year to which it applies; and
- (c) the by-law contains the maximum time namely ninety days per calendar year that a building, structure or portion of a building may be temporarily used in order to be eligible for a rebate.

(6) A by-law referred to in subsection (5) may contain other requirements if they relate only to the type of property that may be temporarily used and the manner in which it may be temporarily used.

(7) This By-Law shall come into force on and take effect on January 1, 2017.

Read a first, second, third time and finally passed in open Council this 23rd day of January 2018.

Mayor George A. Bridge

C.A.O. Clerk Bill White