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## **ONTARIO REGULATION 581/17**

made under the

### **MUNICIPAL ACT, 2001**

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### **AMENDING O. REG. 325/01**

#### **(TAX MATTERS - ELIGIBLE PROPERTY UNDER SECTION 364 OF THE ACT AND LAND PRESCRIBED UNDER SUBSECTION 357 (1.1) OF THE ACT)**

**1. The title to Ontario Regulation 325/01 is revoked and the following substituted:**

#### **TAX MATTERS - VACANT UNIT REBATE**

**2. Section 1 of the Regulation is amended by adding the following subsection:**

(0.1) In the event of a conflict between this section and a section of this Regulation that sets out an exemption or special rule with respect to eligible property in a specified municipality, the section that sets out the exemption or special rule prevails.

**3. Section 7 of the Regulation is amended by adding the following subsection:**

(2.1) Despite subsection (2), for the 2017 taxation year, no interest is payable under subsection 364 (20) of the Act in respect of a rebate under an interim application to any of the following municipalities until April 30, 2018:

1. The City of Brockville.
2. The City of Cornwall.
3. The City of Kawartha Lakes.
4. Any local municipality in the Regional Municipality of Peel.

5. The City of Sault Ste. Marie.
6. The Town of Erin.
7. The Town of Minto.
8. The Township of Wellington North.
9. The City of Windsor.
10. The Town of Fort Frances.
11. The Town of Espanola.
12. The Township of Plummer Additional.
13. The Town of Prescott.

**4. The Regulation is amended by adding the following sections:**

**EXCEPTIONS AND SPECIAL RULES, SPECIFIED MUNICIPALITIES**

**Exceptions under s. 364 (1) of the Act, 2017 and subsequent years**

**11.** For the 2017 taxation year and subsequent taxation years, the following municipalities are not required to have a program to provide tax rebates to owners of property that has vacant portions:

1. The Town of Parry Sound.
2. The City of Peterborough.
3. The Municipality of Charlton and Dack.
4. The County of Prince Edward.
5. The City of Brantford.
6. The Village of Burk's Falls.
7. The Town of Thessalon.

**City of Orillia**

**12.** For the 2018 taxation year and subsequent taxation years, the City of Orillia is not required to have a program to provide tax rebates to owners of property that has vacant portions.

**Town of Fort Frances**

**13.** (1) This section applies with respect to the Town of Fort Frances.

(2) For the purposes of paragraph 3 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the industrial classes for the 2017 taxation year and subsequent taxation years is 30 per cent.

**Town of Espanola**

**14.** (1) This section applies with respect to the Town of Espanola.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class for the 2017 taxation year is 15 per cent.

(3) For the 2018 taxation year and subsequent taxation years, the Town of Espanola is not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **Town of Gananoque**

**15.** (1) This section applies with respect to the Town of Gananoque.

(2) For the purposes of paragraphs 2 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or in the landfill property class for the 2018 taxation year is 15 per cent.

(3) For the purposes of paragraph 3 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the industrial classes for the 2018 taxation year is 17.5 per cent.

(4) For the 2019 taxation year and subsequent taxation years, the Town of Gananoque is not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **Regional Municipality of Halton**

**16.** (1) This section applies with respect to the lower-tier municipalities in the Regional Municipality of Halton.

(2) For the purposes of paragraphs 2 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or in the landfill property class for the 2018 taxation year is 15 per cent.

(3) For the purposes of paragraph 3 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the industrial classes for the 2018 taxation year is 20 per cent.

(4) For the 2019 taxation year and subsequent taxation years, the lower-tier municipalities in the Regional Municipality of Halton are not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **City of Hamilton**

**17.** (1) This section applies with respect to the City of Hamilton.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class for the 2018 taxation year is 15 per cent.

(3) For the 2019 taxation year and subsequent taxation years, the City of Hamilton is not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **Haldimand County**

**18.** (1) This section applies with respect to Haldimand County.

(2) For the purposes of paragraphs 2 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or in the landfill property class for the 2018 taxation year is 15 per cent.

(3) For the 2018 taxation year and subsequent taxation years, Haldimand County is not required to have a program to provide tax rebates to owners of property that is classified in one of the industrial classes that has vacant portions.

(4) For the 2019 taxation year and subsequent taxation years, Haldimand County is not required to have a program to provide tax rebates to owners of property that is classified in one of the commercial classes or in the landfill property class that has vacant portions.

**Town of St. Marys**

**19.** (1) This section applies with respect to the Town of St. Marys.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class is,

(a) for the 2018 taxation year, 20 per cent; and

(b) for the 2019 taxation year, 10 per cent.

(3) For the 2020 taxation year and subsequent taxation years, the Town of St. Marys is not required to have a program to provide tax rebates to owners of property that has vacant portions.

**County of Oxford**

**20.** (1) This section applies with respect to local municipalities in the County of Oxford for the 2018 taxation year and subsequent taxation years.

(2) 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 the municipality paid or credited a rebate in respect of the building, structure or portion, as the case may be, for any five previous taxation years.

**Township of Plummer Additional**

**21.** (1) This section applies with respect to the Township of Plummer Additional.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class is,

(a) for the 2017 taxation year, 30 per cent;

(b) for the 2018 taxation year, 20 per cent; and

(c) for the 2019 taxation year, 10 per cent.

(3) For the 2020 taxation year and subsequent taxation years, the Township of Plummer Additional is not required to have a program to provide tax rebates to owners of property that has vacant portions.

**Town of Prescott**

**22.** (1) This section applies with respect to the Town of Prescott.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class for the 2017 taxation year is 15 per cent.

(3) For the 2018 taxation year and subsequent taxation years, the Town of Prescott is not required to have a program to provide tax rebates to owners of property that has vacant portions.

**City of Brockville**

**23.** (1) This section applies with respect to the City of Brockville for the 2018 taxation year and subsequent taxation years.

(2) 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 both of the following circumstances exist:

1. A rebate has been paid or credited under section 364 of the Act in respect of the building, structure or portion, as the case may be, in respect of both of the two preceding taxation years.
  2. For the purposes of paragraph 4 of subsection 2 (2) of this Regulation, the building, structure or portion, as the case may be, was determined to be an eligible property for 100 per cent of the two preceding taxation years.
- (3) Subsection (2) does not apply to a building or structure or portion of a building for a taxation year if the building, structure or portion, as the case may be,
- (a) was occupied for a period of time during the taxation year; or
  - (b) changed ownership during that taxation year or the two preceding taxation years.
- (4) If both of the conditions set out in subsection (5) are met, but subject to subsection (6), the prescribed rebate percentage for the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act for a building or structure or portion of a building for a taxation year is equal to half of the rebate percentage that would otherwise apply under those paragraphs.
- (5) The conditions mentioned in subsection (4) are the following:
1. A rebate has been paid or credited under section 364 of the Act in respect of the building, structure or portion, as the case may be, in respect of the preceding taxation year.
  2. For the purposes of paragraph 4 of subsection 2 (2) of this Regulation, the building, structure or portion, as the case may be, was determined to be an eligible property for 100 per cent of the preceding taxation year.
- (6) Subsection (4) does not apply to a building or structure or portion of a building for a taxation year if the building, structure or portion, as the case may be,
- (a) was occupied for a period of time during the taxation year; or
  - (b) changed ownership during that taxation year or the preceding taxation year.

**City of Cornwall**

- 24.** (1) This section applies with respect to the City of Cornwall for the 2017 taxation year and subsequent taxation years.
- (2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class is,
- (a) for the 2017 taxation year, 25 per cent;
  - (b) for the 2018 taxation year, 20 per cent; and
  - (c) for the 2019 taxation year, 10 per cent.
- (3) For the purposes of section 1, a reference to a period of at least 90 consecutive days shall be read as a reference to a period of at least 90 consecutive days all of which are within the taxation year in respect of which the application for a rebate under section 364 of the Act is made.
- (4) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time if, throughout the period of time,
- (a) the direct and immediate cause of the building, structure or portion of the building not being used was a strike within the meaning of the *Labour Relations Act, 1995* or a lock-out within the meaning of that Act; or

(b) an order issued in respect of the building, structure or portion of the building under any of the laws listed in subsection (5) was outstanding.

(5) The laws mentioned in clause (4) (b) are the following:

1. The *Building Code Act, 1992* and the regulations and by-laws made under it.

2. The *Fire Protection and Prevention Act, 1997* and the regulations and by-laws made under it.

(6) Despite clauses 1 (2) (a) and (3) (b), a portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time unless, throughout the period of time, the portion of the building was separated by permanent or semi-permanent physical barriers from any portion of the building that was used.

(7) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time unless, throughout the period of time, the building, structure or portion, as the case may be, was capable of being leased for immediate occupation and was advertised for lease as such.

(8) A portion of a building on property that is classified in one of the commercial classes or in the landfill property class is prescribed to be an eligible property for a period of time if,

(a) it satisfies the requirements in subsection 1 (2) to be an eligible property;

(b) it is not excluded from being an eligible property under subsection (4), (6) or (7); and

(c) throughout the period of time, it satisfied the requirements for obtaining an occupancy permit set out in Division C of Ontario Regulation 332/12 (Building Code) made under the *Building Code Act, 1992*.

(9) A portion of a building on property that is classified in one of the industrial classes is prescribed to be an eligible property for a period of time if,

(a) it satisfies the requirements in subsection 1 (3) to be an eligible property;

(b) it is not excluded from being an eligible property under subsection (4), (6) or (7); and

(c) throughout the period of time, it satisfied the requirements for obtaining an occupancy permit set out in Division C of Ontario Regulation 332/12.

(10) No rebate is payable under section 364 of the Act for a taxation year in respect of a property for a period of time if,

(a) on the final day on which an application can be made for a rebate of tax under section 364 of the Act in respect of the period of time, any orders made under subsection 15.2 (2) of the *Building Code Act, 1992* that apply to a building or structure on the property remain outstanding; or

(b) an application submitted with respect to the property for the period of time contains a false or deceptive statement.

(11) Despite section 7, interest is payable under subsection 364 (20) of the Act for the 2018 taxation year and subsequent taxation years in respect of a rebate under an interim application for the first six months of the taxation year if,

(a) the interim application is received on or before July 31 of the taxation year to which the rebate relates; and

(b) the City of Cornwall fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the latest of,

(i) November 30 of the taxation year to which the rebate relates,

(ii) the day that is 120 days after the day the owner provides the information required under subsection 3 (1), and

(iii) the day that is 90 days after the day the City of Cornwall receives the determination of the value of the eligible property for the year from the assessment corporation.

(12) Despite section 7, interest is payable under subsection 364 (20) of the Act for the 2018 taxation year and subsequent taxation years in respect of a rebate under a final application for a taxation year if,

(a) the final application is received on or before the last day of February of the year immediately following the taxation year to which the rebate relates; and

(b) the City of Cornwall fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the latest of,

(i) June 30 of the year immediately following the taxation year to which the rebate relates,

(ii) the day that is 120 days after the day the owner provides the information required under subsection 3 (1), and

(iii) the day that is 90 days after the day the City of Cornwall receives the determination of the value of the eligible property for the year from the assessment corporation.

(13) For the purposes of subsection 364 (6) of the Act, the prescribed time for giving free access to all property referred to in an application is 30 days after a reasonable request by the City of Cornwall.

(14) No rebate is payable under section 364 of the Act for a taxation year in respect of a property if a person who is required to grant free access to the property fails to do so within the time set out in subsection (13).

(15) For the 2020 taxation year and subsequent taxation years, the City of Cornwall is not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **City of Kawartha Lakes**

**25.** (1) This section applies with respect to the City of Kawartha Lakes for the 2017 taxation year and subsequent taxation years.

(2) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time if, throughout the period of time,

(a) the direct and immediate cause of the building, structure or portion of the building not being used was a strike within the meaning of the *Labour Relations Act, 1995* or a lock-out within the meaning of that Act; or

(b) an order issued in respect of the building, structure or portion of the building under any of the laws listed in subsection (3) was outstanding.

(3) The laws mentioned in clause (2) (b) are the following:

1. The *Building Code Act, 1992* and the regulations and by-laws made under it.

2. The *Fire Protection and Prevention Act, 1997* and the regulations and by-laws made under it.

(4) A portion of a building is prescribed to be an eligible property for a period of time if,

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

(b) it is not excluded from being an eligible property under subsection (2); and

(c) throughout the period of time, the portion of the building was no less than 1,000 contiguous square feet.

(5) No rebate is payable under section 364 of the Act for a taxation year in respect of a property for a period of time if, on the final day on which an application can be made for a rebate of tax under section 364 of the Act in respect of the period of time, any orders made under subsection 15.2 (2) of the *Building Code Act, 1992* that apply to a building or structure on the property remain outstanding.

(6) For the 2018 taxation year and subsequent taxation years, the City of Kawartha Lakes is not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **City of Ottawa**

**26.** (1) This section applies with respect to the City of Ottawa for the 2017 taxation year and subsequent taxation years.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class for the 2017 taxation year is 15 per cent.

(3) For the purposes of paragraph 5 of subsection 364 (2) of the Act, the date by which an application shall be made is March 31 in the year following the taxation year in respect of which the application is made.

(4) The City of Ottawa is exempt from paragraph 7 of subsection 364 (2) of the Act.

(5) For the purposes of section 1, a reference to a period of at least 90 consecutive days shall be read as a reference to a period of at least 90 consecutive days all of which are within the taxation year in respect of which the application for a rebate under section 364 of the Act is made.

(6) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time if, throughout the period of time,

(a) the direct and immediate cause of the building, structure or portion of the building not being used was a strike within the meaning of the *Labour Relations Act, 1995* or a lock-out within the meaning of that Act; or

(b) an order issued in respect of the building, structure or portion of the building under any of the laws listed in subsection (7) was outstanding.

(7) The laws mentioned in clause (6) (b) are the following:

1. The *Building Code Act, 1992* and the regulations and by-laws made under it.

2. The *Fire Protection and Prevention Act, 1997* and the regulations and by-laws made under it.

3. The *Planning Act* and the regulations made under it.

4. A by-law passed by the City of Ottawa under section 128 of the Act.

(8) A portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time unless, throughout the period of time,

(a) the portion of the building was separated by permanent or semi-permanent physical barriers from any portion of the building that was used, despite clauses 1 (2) (a) and (3) (b);

(b) the portion of the building satisfied the requirements for obtaining an occupancy permit set out in Division C of Ontario Regulation 332/12 (Building Code) made under the *Building Code Act, 1992*; and



(c) the portion of the building was no less than 1,000 contiguous square feet.

(9) A portion of a building on property that is classified in one of the industrial classes is prescribed to be an eligible property for a period of time if,

(a) it satisfies the requirements in subsection 1 (3) to be an eligible property;

(b) it is not excluded from being an eligible property under subsection (6) or (8); and

(c) throughout the period of time, it was,

(i) capable of being leased for immediate occupation,

(ii) 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) unfit for occupation.

(10) For the purposes of subsection 364 (6) of the Act, the prescribed time for giving free access to all property referred to in an application is 30 days after a reasonable request by the City of Ottawa.

(11) No rebate is payable under section 364 of the Act for a taxation year in respect of a property if a person who is required to grant free access to the property fails to do so within the time set out in subsection (10).

(12) No rebate is payable under section 364 of the Act for a taxation year in respect of a property for a period of time if,

(a) on the final day on which an application can be made for a rebate of tax under section 364 of the Act in respect of the period of time, any orders made under subsection 15.2 (2) of the *Building Code Act, 1992* that apply to a building or structure on the property remain outstanding; or

(b) an application submitted with respect to the property for the period of time contains a false or deceptive statement.

(13) Despite section 7, interest is payable under subsection 364 (20) of the Act in respect of an application for a rebate for a taxation year if,

(a) the application is received on or before March 31 of the year immediately following the taxation year to which the rebate relates; and

(b) the City of Ottawa fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the latest of,

(i) July 31 of the taxation year immediately following the taxation year to which the rebate relates,

(ii) the day that is 120 days after the day the owner provides the information required under subsection 3 (1), and

(iii) the day that is 60 days after the day the City of Ottawa receives the determination of the value of the eligible property for the year from the assessment corporation.

(14) For the 2018 taxation year and subsequent taxation years, the City of Ottawa is not required to have a program to provide tax rebates to owners of property that has vacant portions.

#### **Regional Municipality of Peel**

**27.** (1) This section applies with respect to the lower-tier municipalities in the Regional Municipality of Peel for the 2017 taxation year and subsequent taxation years.

(2) For the purposes of paragraphs 2, 3 and 3.1 of subsection 364 (2) of the Act, the prescribed rebate percentage for property that is classified in one of the commercial classes or industrial classes or in the landfill property class is,

- (a) for the 2017 taxation year, 30 per cent;
- (b) for the 2018 taxation year, 20 per cent; and
- (c) for the 2019 taxation year, 10 per cent.

(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 the municipality paid or credited a rebate in respect of the building, structure or portion, as the case may be, for any three or more consecutive taxation years before the taxation year in respect of which the application is made.

(4) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time if, throughout the period of time,

- (a) the building or structure or portion of a building,
  - (i) included non-permanent structures,
  - (ii) was a storage unit or was used for storage purposes,
  - (iii) was a hotel,
  - (iv) was a fuel storage tank, or
  - (v) was a gravel pit;
- (b) the direct and immediate cause of the building, structure or portion of the building not being used was a strike within the meaning of the *Labour Relations Act, 1995* or a lock-out within the meaning of that Act; or
- (c) the building, structure or portion of the building was accessible to a tenant before the commencement of a lease if the access was for the purpose of building out or constructing leasehold improvements.

(5) For the purposes of subsection 364 (8) of the Act, the prescribed time for providing relevant information or producing relevant records is 30 days after the date the letter is mailed, personally served or delivered by courier, as the case may be.

(6) No rebate is payable under section 364 of the Act for a taxation year in respect of a property if a person who receives a letter described in subsection 364 (8) of the Act fails to provide the information or records to the municipality within the time set out in subsection (5).

(7) For the 2020 taxation year and subsequent taxation years, the lower-tier municipalities in the Regional Municipality of Peel are not required to have a program to provide tax rebates to owners of property that has vacant portions.

**City of Sault Ste. Marie**

**28.** (1) This section applies with respect to the City of Sault Ste. Marie for the portion of the 2017 taxation year beginning on July 1, 2017 and for the 2018 taxation year and subsequent taxation years.

(2) The City of Sault Ste. Marie is exempt from paragraph 7 of subsection 364 (2) of the Act for the 2018 taxation year and subsequent taxation years.

(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 the City of Sault Ste. Marie paid or credited a rebate under that section in respect of the building, structure or portion, as the case may be, in respect of any three previous taxation years the earlier of which was,

- (a) 2017; or

(b) the year that is nine years before the taxation year in respect of which the application is made, if that year is later than 2017.

(4) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act if it is located on land that is classified in,

(a) the shopping centre property class as described in section 12 of Ontario Regulation 282/98 (General) made under the *Assessment Act*; or

(b) one of the industrial classes.

(5) Despite any requirement in subsection 1 (1) or (2) 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 City of Sault Ste. Marie 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 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.

#### **Town of Smiths Falls**

**29.** (1) This section applies with respect to the Town of Smiths Falls for the 2017 taxation year and subsequent taxation years.

(2) The Town of Smiths Falls is exempt from paragraph 7 of subsection 364 (2) of the Act.

(3) For the purposes of section 1, a reference to a period of at least 90 consecutive days shall be read as a reference to a period of at least 90 consecutive days all of which are within the taxation year in respect of which the application for a rebate under section 364 of the Act is made.

(4) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time if, during that period of time, an order issued in respect of the building, structure or portion of the building under any of the laws listed in subsection (5) was outstanding.

(5) The laws mentioned in subsection (4) are the following:

1. The *Building Code Act, 1992* and the regulations and by-laws made under it.

2. The *Fire Protection and Prevention Act, 1997* and the regulations and by-laws made under it.

3. The *Planning Act* and the regulations made under it.

4. A by-law passed by the Town of Smiths Falls under section 128 of the Act.

(6) Despite clauses 1 (2) (a) and (3) (b), a portion of a building is not prescribed to be an eligible property under section 364 of the Act for a period of time unless, throughout the period of time, the portion of the building was separated by permanent or semi-permanent physical barriers from any portion of the building that was used.

(7) A portion of a building on property that is classified in one of the industrial classes is prescribed to be an eligible property for a period of time if,

- (a) it satisfies the requirements in subsection 1 (3) to be an eligible property;
- (b) it is not excluded from being an eligible property under subsection (4) or (6); and
- (c) throughout the period of time, it was capable of being leased for immediate occupation.

(8) Despite section 7, interest is payable under subsection 364 (20) of the Act in respect of an application for a rebate for a taxation year if,

- (a) the application is received on or before the last day of February of the year immediately following the taxation year to which the rebate relates; and
- (b) the Town of Smiths Falls fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the latest of,
  - (i) June 30 of the year immediately following the taxation year to which the rebate relates,
  - (ii) the day that is 120 days after the day the owner provides the information required under subsection 3 (1), and
  - (iii) the day that is 90 days after the day the Town of Smiths Falls receives the determination of the value of the eligible property for the year from the assessment corporation.

(9) For the purposes of subsection 364 (6) of the Act, the prescribed time for giving free access to all property referred to in an application is 30 days after a reasonable request by the Town of Smiths Falls.

(10) 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 on property if,

- (a) a person who is required to grant free access to the property fails to do so within the time set out in subsection (9); or
- (b) a rebate has been paid or credited under section 364 of the Act in respect of the building, structure or portion, as the case may be,
  - (i) for each of the three taxation years preceding the taxation year, if the building, structure or portion is on property that is classified in one of the commercial classes or in the landfill property class, or
  - (ii) for each of the five taxation years preceding the taxation year, if the building, structure or portion is on property that is classified in one of the industrial classes.

(11) No rebate is payable under section 364 of the Act for a taxation year in respect of a property for a period of time if,

- (a) on the final day on which an application can be made for a rebate of tax under section 364 of the Act in respect of the period of time, any orders made under subsection 15.2 (2) of the *Building Code Act, 1992* that apply to a building or structure on the property remain outstanding; or
- (b) an application submitted with respect to the property for the period of time contains a false or deceptive statement.

(12) No rebate is payable under section 364 of the Act in respect of a portion of a building for a period of time unless the portion of the building was advertised for lease throughout the period of time.

#### **Town of Erin**

**30.** (1) This section applies with respect to the Town of Erin for the 2017 taxation year and subsequent taxation years.

(2) Despite subsections 1 (1), (2) and (3), a building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act for a taxation year if,

- (a) the building, structure or portion is located on property within a community improvement project area as defined in section 28 of the *Planning Act*; and
- (b) the Town of Erin has made a grant or loan under subsection 28 (7) of the *Planning Act* with respect to the property in respect of the taxation year.

**Specified municipalities in the County of Wellington**

**31.** (1) This section applies with respect to the following municipalities for the 2017 taxation year and subsequent taxation years:

- 1. The Town of Minto.
- 2. The Township of Wellington North.

(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), 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) 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 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.

**City of Windsor, specified area**

**32.** (1) This section applies with respect to the area in the City of Windsor that, as of January 1, 2017, was designated under section 204 of the Act as the Downtown Windsor Improvement Area in By-Law 5651, A By-Law to Designate an Area in the City of Windsor as an Improvement Area, available in the office of the City Clerk.

(2) A building, structure or portion of a building is not prescribed to be an eligible property under section 364 of the Act unless it is located on land that would be eligible to be included in the residual commercial property class, as described in subsection 13.1 (2) of Ontario Regulation 282/98 (General) made under the *Assessment Act*, if the council of the City of Windsor passed a by-law opting to have that class apply within the City of Windsor.

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

- (a) 2017;
- (b) the year that is nine years before the taxation year in respect of which the application is made, if that year is later than 2017; or
- (c) the most recent taxation year in which the property was classified in the commercial (new construction) property class as described in paragraph 1 of subsection 15 (2) of Ontario Regulation 400/98 (Tax Matters — Tax Rates for School Purposes) made under the *Education Act*, if that year is later than the year described in clause (b).

(4) Subject to subsection (5), for the purposes of paragraph 2 of subsection 364 (2) of the Act, the prescribed rebate percentage for a property for a taxation year is,

- (a) 30 per cent; or
- (b) 15 per cent, if the City of Windsor paid or credited a rebate in respect of the property for any year preceding the taxation year.

(5) Clause (4) (b) does not apply for a taxation year if,

- (a) the preceding year referred to in that clause was more than nine years before the taxation year; or
- (b) the property is classified in the commercial (new construction) property class as described in paragraph 1 of subsection 15 (2) of Ontario Regulation 400/98 in a taxation year following the preceding year referred to in clause (4) (b), unless the preceding year was more than nine years before the taxation year.

**Commencement**

**5. (1) Subject to subsection (2), this Regulation comes into force on the day it is filed.**

**(2) Sections 2 to 4 are deemed to have come into force on January 1, 2017.**

Made by:

Pris par :

*Le ministre des Finances,*

CHARLES SOUSA

*Minister of Finance*

Date made: December 20, 2017

Pris le : 20 décembre 2017

Français