

Information Bulletin:

Property Tax Rebates for Vacant Commercial and Industrial Buildings

Starting in 2001, property tax relief for vacant commercial and industrial buildings will be provided to property owners through rebates that are issued by municipalities. This new rebate program is governed by section 442.5 of the *Municipal Act* and Ontario Regulation 325/01.

This bulletin describes the types of properties that are eligible for rebates, the application procedures, the method for calculating rebates, appeal mechanisms, and key deadlines.

PROPERTY THAT IS ELIGIBLE FOR A REBATE

To be eligible for a rebate, a building or portion of a building must satisfy the conditions described below.

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.

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
not capable of being leased for immediate occupation because it was undergoing or
in need of repairs or renovations or was 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

Seasonal Property: Businesses that operate on a seasonal basis are not eligible for a rebate for the seasons they are closed.

Leased Property: Buildings or portions of buildings that are vacant but are leased to a tenant are not eligible for a rebate.

Vacant Land Sub-Class: Buildings that are included in a vacant land sub-class (e.g. new buildings that have never been occupied) are not eligible for a rebate.

APPLICATIONS -- CONTENTS AND PROCEDURES

Property owners (or their authorized representatives) must submit an application to their local municipality in order to receive a rebate. Application forms may be obtained from local municipal offices.

Deadline for Submitting Applications

The deadline to submit applications for a tax year is **February 28** of the following year. (For example, for the 2001 tax year, the deadline to submit applications is February 28, 2002.)

However, 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.

Number of Applications

Property owners may submit a maximum of **two** applications per property per year. Specifically, they may submit either:

one application in respect of all vacancies that occurred on a property during the entire tax year;

-- or --

one application in respect of the vacancies that occurred during the first six months of the year and a second application for vacancies that occurred during the last six months of the year.

Contents of Applications

At a minimum, rebate applications must contain the following information:

name of property owner (and name of owner's representative if the application is made by an authorized agent on behalf of the owner);

municipal address of property;

roll number of property;

dates of vacancy;

description of vacant portion of property (suite number and floor number or description of location within building); and

size of vacant area in square feet.

The municipality or MPAC may contact an applicant to request further information to assist in verifying eligibility or identifying the vacant area.

Processing Applications

Applications will be processed through the following steps:

1. Property owner or authorized representative submits an application to the local municipality.
2. Municipality 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. Municipality 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.

AMOUNT OF REBATES

Calculation

Rebates will be calculated using the following formula:

$$\begin{array}{ccccccc}
 \text{value of vacant area (1)} & & & & \text{number of days} & & \\
 & & & & \text{of vacancy (4)} & & \\
 & & & & & & \\
 \text{assessed value of} & \text{X} & \text{taxes levied} & \text{X} & & \text{X} & \text{30\% or 35\% (6) = Rebate} \\
 \text{whole property (2)} & & \text{on whole property} & & \text{total number of} & & \\
 & & \text{for the year (3)} & & \text{days in year (5)} & &
 \end{array}$$

Notes to Calculation Formula:

- (1) The assessed value of the vacant area will be determined by MPAC.
- (2) The assessed value of the whole property does not include portions of the property that are exempt from taxation or portions that are in a sub-class for excess land. In a mixed-use property, the assessed value of the property refers to the value attributable to the portion of the property that is in the same property class as the vacant portion.
- (3) The taxes on the whole property do not include taxes attributable to portions of a property that are in a sub-class for excess land. In a mixed-use property, the taxes of the whole property refer to the taxes attributable to the portion of the property that is in the same property class as the vacant portion.
- (4) Number of days of vacancy refers to the number of days that the property met the eligibility criteria within a tax year.
- (5) Total number of days in year will be 365 except in leap years when it will be 366.
- (6) The percentage will be 30% for commercial property and 35% for industrial property unless a municipality has passed a by-law to apply a common percentage to commercial and industrial vacancies between 30-35%.

Sample Calculation:

Key Facts - Hypothetical Commercial Property:

- (1) Value of vacant unit = 80,000
- (2) Assessment of whole property = 800,000
- (3) Taxes on whole property for the year = \$40,000
- (4) Duration of vacancy = 120 days (in a single tax year that is not a leap year).

$$\begin{array}{ccccccc}
 80,000 & & & & 120 & & \\
 & \text{X} & \$40,000 & \text{X} & & \text{X} & 30\% = \text{Rebate of } \$394.52 \\
 800,000 & & & & 365 & &
 \end{array}$$

Recalculation following Change to Assessment or Taxes

After a rebate has been issued, if a property's assessment is subsequently altered through a reconsideration, an appeal, or an application (under sections 39.1, 40 or 46 of the *Assessment Act*), or if the taxes of the property are subsequently reduced (under sections 442 or 443 of the *Municipal Act*), the rebate will be recalculated and the municipality will notify the property owner of any consequential tax adjustments.

APPEALS

Property owners who disagree with the amount of the rebate that is calculated by the municipality can appeal to the Assessment Review Board (ARB) within 120 days after receiving notification of the rebate amount from the municipality.

As well, if a municipality 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 ARB to ask the Board to determine the amount of their rebate entitlement.

Appeals to the ARB must be submitted in writing and must be accompanied by the appropriate fee. Details about appeal forms and filing fees can be obtained from the ARB at:

Assessment Review Board
250 Yonge Street, 29th Floor
Toronto ON M5B 2L7

Phone: 1-800-263-3237 or (416) 314-6900
Fax: (416) 314-3717
Web Site: <http://www.arb.gov.on.ca>

PENALTIES

A person who knowingly makes a false or deceptive statement in an application for a rebate 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.

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

FURTHER INFORMATION

For additional information about the process for submitting rebate applications, timing of payment of rebates, or calculation of rebates, please contact your **local municipal office**.

For general information about this rebate program, you may contact the **Ministry of Finance**.

<i>Phone:</i>	English	1-800-263-7965
	Français	1-800-668-5821
	Teletypewriter (TTY)	1-800-263-7776
<i>Web Site:</i>	English	http://www.gov.on.ca/FIN/english/ptaxeng.htm
	Français	http://www.gov.on.ca/FIN/french/ptaxfre.htm

Note: The information in this document is provided for general reference purposes only. For complete information or for precise interpretation, please refer to section 442.5 of the *Municipal Act* and Ontario Regulation 325/01.

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.
- Deliver this completed application to your local municipal office.
- 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.
- 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)

Roll Number (See your notice of property assessment or your property tax bill, or contact your local municipality.)

City/Town/Municipality, etc. Province Postal Code

Owner's Name

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

Mailing Address (Number and Street)

Mailing Address (Number and Street)

City/Town/Municipality, etc. Province Postal Code

City/Town/Municipality, etc. Province Postal Code

Phone Number () Fax Number ()

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 day	month	year	TO day	month	year		
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <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

MPAC USE ONLY
Name of Assessor (print) Signature Date

MUNICIPAL USE ONLY
Name of Municipal Representative (print) Signature Date

Total from Page 2

GRAND TOTAL

The information on this form is collected under the authority of section 442.5 of the *Municipal Act* and Ontario Regulation 325/01 and it 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.

APPENDIX A
to the
APPLICATION FOR REBATE OF PROPERTY TAXES FOR VACANCIES
IN COMMERCIAL AND INDUSTRIAL BUILDINGS

Property Address: _____ **Roll No:** _____

Name of Owner (please print): _____

Additional questions to be answered:

1. Please state the reason for the vacancy (e.g. cessation of operations, termination of lease, etc.)

2. Is the vacancy due to the seasonal nature of the occupying business? _____
3. If this application is for part of a property, how is the vacant area separated from the area still in use?

4. Is the vacant area normally leased to tenants? _____
5. Is the vacant area currently leased? _____
6. Has the area been leased again after the period of vacancy? _____
7. Is the area leased on short term (daily or monthly basis)? _____

8. Is the vacant area used by the owner for storage or any other purpose? _____

9. Is the space currently available for lease (if commercial space only)? How is the availability being advertised? Please provide contact name and number (e.g. Real Estate broker, if applicable).

10. What event marked the start of the vacancy period? (e.g. renovation/retooling, line shutdown)

11. When or by what event do you expect the vacancy to end? (e.g. completion of renovation/retooling (estimated date), sale of property (2-3 months), upturn of business (time indefinite))

"I HEREBY CONFIRM THAT THE INFORMATION PROVIDED IN THE APPLICATION AND THIS APPENDIX IS TO THE BEST OF MY KNOWLEDGE ACCURATE, TRUTHFUL AND COMPLETE".

SWORN (or affirmed) before me at the

_____ of _____

this _____ day of _____, 200__

A Commissioner for taking of Affidavits

Signature of Applicant

THE CORPORATION OF THE MUNICIPALITY OF LAMBTON SHORES

BY-LAW 05 OF 2002

"A By-law to Establish a Tax Rebate Program for the Vacant Portions of Property in the Commercial Property Class or the Industrial Property Class"

WHEREAS the Corporation of the Municipality of Lambton Shores is required to have a tax rebate program for the vacant portions of property in the Commercial Property Class and the Industrial Property Class, both as defined in s.363(20) of the Municipal Act, pursuant to s.442.5 of the Municipal Act, R.S.O. 1990, c.M.45, as amended (hereinafter referred to as the "Act");

AND WHEREAS s.442.5 of the Act has been supplemented by Ontario Regulation Number 325/01 (hereinafter referred to as "O.Reg.325/01");

AND WHEREAS the Council of the Municipality of Lambton Shores deems it appropriate to enact this By-law for the purpose of establishing a property vacancy tax rebate program;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF LAMBTON SHORES ENACTS AS FOLLOWS:

1. In this By-law:

"assessment corporation" means the Municipal Property Assessment Corporation ("MPAC") or its successor;

"base property" has, for the purposes of this by-law, the meaning prescribed by s.2(1) of O.Reg. 325/01;

"eligible property" means property that has been prescribed as such by the Minister of Finance (hereinafter referred to as the "Minister") in O.Reg. 325/01 for the purposes of s.442.5 of the Act;

"eligible property classes" means property that is in the Commercial property class or the Industrial property class as defined in s.363(20) of the Act;

"inspector" means an employee of the Municipality or a person designated by the Council of the Municipality, either of whom will conduct inspections and investigations pursuant to this by-law;

"mixed use property" if portions of a property are classified in different property classes on the assessment roll, each portion shall be deemed to be a separate property for the purposes of this by-law;

“period of time” means the period of time provided for in s.1, 2, 3 and 4 of O.Reg 325/01 unless otherwise provided for in this by-law;

“time” – a reference to a period of a least ninety (90) consecutive days shall be read as a reference to a period of at least eighty-nine (89) consecutive days if the period includes all of the month of February;

“use” for the purposes of this by-law, the following activities or factors, without some other activity, do not constitute the use of a building or structure of a portion of a building;

- i) Construction, repairs or renovation;
- ii) Heating, cooling, lighting or cleaning; or
- iii) The presence of fixtures.

2. This by-law shall apply commencing with the 2001 taxation year.

3. This by-law shall apply where:

a) a building or structure on property in an eligible property class is unused for at least ninety (90) consecutive days as provided for in s.1(1) of O.Reg. 325/01 and for the purposes of this by-law such a vacancy shall be referred to as a “Complete Vacancy”;

b) a portion of a building on property in the Commercial property class is unused for a least ninety (90) consecutive days and the unused portion of the building was clearly delineated or separated by physical barriers from any used portion of the building provided that the unused portion of the building was:

- (1) capable of being leased for immediate occupation;
- (2) capable of being leased but not for immediate occupation due to repairs, renovations or construction that was either needed or underway; or
- (3) unfit for occupation;

as provided for in s.1(2) of O.Reg. 325/01 and for the purposes of this by-law such a vacancy shall be referred to as a “Commercial Partial Vacancy”;

c) a portion of a building on property in the Industrial property class is unused for a least ninety (90) consecutive days and the unused portion of the building was clearly delineated or separated by physical barriers from any used portion of the building as provided for in s.1(3) of O.Reg. 325/01 and for the purposes of this by-law such a vacancy shall be referred to as an “Industrial Partial Vacancy”;

4. Notwithstanding anything in this by-law, no property shall be considered entitled to any rebate relief under this by-law where the building, structure or portion of the building is:
 - a) Used for commercial or industrial activity on a seasonal basis;
 - b) Leased to a tenant who is in possession of the leasehold interest throughout the period of time; or
 - c) Included in a subclass for vacant land under subsection 8(1) of the Assessment Act, R.S.O. 1990, c.A31, as amended, throughout the period of time.
5. Subject to section 10 hereof, a property owner or its authorized agent may make one application for the taxation year to the Municipality where the eligible property is located for a rebate of property taxes in respect vacant eligible property.
6. The application required by the Municipality shall be in the form attached hereto as Schedule "A".
7. The application shall be accompanied by such additional information and documentation as the Treasurer of the Municipality reasonably deems to be appropriate, and in accordance with the policy statement attached hereto as Schedule "B".
8. The application shall be accompanied by a Statutory Declaration, sworn under oath or affirmed by the owner of the property that all of the contents of the application and the accompanying information are true and correct.
9. The application for a taxation year shall be made after January 1 of the taxation year and no application shall be accepted later than the last day of February of the year following the taxation year.
10. An interim application for a taxation year may be made for the first six months of the taxation year.
11. A copy of the application, or interim application, shall be forwarded to the assessment corporation for determination of the value of the eligible property.
12. An inspector may attend and make entry to the buildings and structures on the property at all reasonable times and upon reasonable notice to the owner or its manager for the purposes of:
 - a) Verifying all information accompanying the application;
 - b) Obtaining such other information from every adult person present on the property as is required to assist in determining the applicant's entitlement to the vacancy rebate;

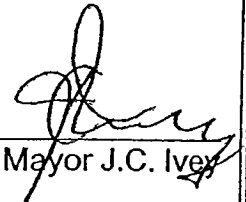
- c) Requesting or obtaining from the owner or its manager any information or documents relevant to the determination of the applicant's entitlement to the vacancy rebate.
 - 13. The Treasurer of the Municipality may, by written request sent by mail, delivered personally or by courier, require the owner or its manager to provide any information or documents relevant to the determination of the applicant's entitlement to the vacancy rebate.
 - 14. The Treasurer of the Municipality shall establish the reasonable time within which the owner or its manager is required to respond to a request made by the Municipality under section 12 hereof.
 - 15. As soon as practicable after receipt of:
 - a) All of the information and documents relevant to the determination of the applicant's entitlement to the vacancy rebate; and
 - b) The determination by the assessment corporation of the value of the eligible property;
- The Treasurer of the Municipality shall determine if the applicant is entitled to a vacancy rebate and, if so entitled, the rebate shall be calculated as follows:
- i) Multiply the applicable percentage derived from paragraphs 17 or 18 hereof to the taxes applicable determined as follows:
 - (1) Determine the apportioned taxes as the percentage that the value of the eligible property is of the base property multiplied by the taxes for municipal and school purposes for the base property, for the taxation year;
 - (2) Determine the vacancy period as a percentage of the taxation year; and
 - (3) Multiply the apportioned taxes by the vacancy percentage.
16. In the event the vacancy period begins after October 3 in the immediately preceding taxation year then the amount of taxes for municipal and school purposes under s. 15(i)(1) hereof is determined by adding the amounts as directed by s.2(4) of O.Reg 325/01.
17. The amount of rebate in respect of eligible property in the Commercial property class shall be thirty percent (30%) of the taxes applicable to be vacant area.
18. The amount of rebate in respect of eligible property in the Industrial property class shall be thirty-five percent (35%) of the taxes applicable to the vacant area.

19. A rebate determined under s. 15 hereof shall be paid by the Municipality to the owner of the eligible property as soon as practicable following determination and a copy of the calculation shall be provided to the owner.
20. In the event an application is determined to be not entitled to a vacancy rebate the Municipality shall advise the owner or its authorized agent, as the case may be, in writing.
21. A rebate shall be recalculated in the event that:
 - a) taxes of the base property are reduced under s.442 or s.443 of the Act; or
 - b) The assessment of the base property is changed as a result of the following:
 - i) a reconsideration under s.39.1 of the Assessment Act;
 - ii) an appeal under s.40 of the Assessment Act; or
 - iii) a Court application under s.46 of the Assessment Act.
22. If, as a result of a recalculation under s.19 hereof the Municipality has paid or credited an owner an amount greater than that determined as a result of the recalculation then the Municipality may recover the excess amount.
23. If, as a result of recalculation under s. 19 hereof the Municipality has paid or credited an owner an amount less than that determined as a result of the recalculation then the Municipality shall pay or credit the owner the additional rebate amount as soon as practicable following the recalculation.
24. The Municipality may calculate the rebate amount under this by-law based on an estimate of the amount of taxes for municipal and school purposes and then subsequently adjust the rebate amount when the amount of taxes is finally determined for the taxation year.
25. Any rebate that a property owner is entitled to under this By-law may be set-off as a credit against any unpaid taxes or interest in respect of the property.
26. In the event a rebate is erroneously paid under this By-law, the Treasurer of the Municipality may, within two years after the application for the vacancy rebate was made, notify the owner of the amount of the overpayment and any such overpayment shall be deemed to be taxes for municipal and school purposes.
27. The costs of the property vacancy rebate program shall be shared proportionately by the municipalities and school boards as the municipalities and school boards share in the revenue from the taxes on the property.

28. Interest on rebates determined under this by-law shall be paid in accordance with the provisions of s.442.5(21) of the Act and s. 6, 7 and 8 of O.Reg. 325/01.
29. The offence provisions of s.442.5(10) and s.442.5(20) of the Municipal Act, as amended shall apply to this by-law mutatis mutandis.

READ A FIRST AND SECOND TIME THIS 4th DAY OF FEBRUARY 2002

READ A THIRD TIME AND FINALLY PASSED THIS 4th DAY OF FEBRUARY, 2002



Mayor J.C. Ivey



Clerk - Carol P. McKenzie

SCHEDULE "B"

POLICY STATEMENT WITH RESPECT TO SECTION 442.5 PROCESSING APPLICATIONS FOR TAX REDUCTION DUE TO VACANCY

Policy Statement

It is the policy of this Council that applications for tax reduction for *bonifide* vacancies of commercial or industrial properties be processed quickly and efficiently.

Legislative Reference

Section 442.5 of the *Municipal Act* and Ontario Regulation 325/01.

Principles and Processes

1. Any commercial or industrial property owner or their authorized agent may file an application under this policy.
2. The onus rests with the owner to provide full evidence of vacancy and to file an application that is complete. Information to be supplied with the application form shown in Schedule "A" shall be considered to be the minimum requirements and every owner should submit all information available that supports the application.
3. Up to two applications per year may be filed by a taxpayer, one for the first six months of the year and one for the last six months of the year or alternatively, one application may be filed by the taxpayer for the whole of the year.
4. All applications must be filed after the period of vacancy and at no time shall the Treasurer process an application during or before the time of vacancy.
5. Applications filed after the last day of February of the year following the year of full or partial vacancy shall be rejected.
6. 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 filed.
7. The Treasurer of the municipality is hereby directed to receive and expeditiously process all applications for vacancy on behalf of the municipality.
8. The Treasurer may authorize other municipal staff to act on his/her behalf.
9. The Treasurer in conjunction with the Treasurers of all Lambton County constituent municipalities and the County shall meet at least annually with the Municipal Property Assessment Corporation staff (MPAC) to ensure that a complete codification of process between County municipalities and MPAC is in place.
10. Completed applications shall include all information as noted on the application form and accompanying questionnaire (Schedule "A") and the Treasurer is authorized to direct 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 5 business days of the request of same by the municipality invalidates the application and the Treasurer shall reject the application.

11. In the sole discretion of the Treasurer, (s)he may conduct investigations and inspections of the property to ascertain the validity of an application.

12. Types of evidence to be considered may include but are not limited to:

- Utility records
- Tenant or lease agreements (both outgoing and incoming)
- Declared income for rental properties
- Correspondence relating to agreements for usage
- Mailing, telephone, delivery records
- Plan or layout of vacant area, other related buildings
- Zoning information
- Sworn affidavit of the application authorizing that the information included on the application form and questionnaire is true and correct.

13. The Treasurer shall audit a representative selection of applications, giving consideration to size of property, complexity of application, and other circumstances which cast doubt on the validity of the application. The audit shall consist of examination of supporting documentation, inquiry of the owner, and site inspection, as deemed appropriate by the Treasurer.

14. The Treasurer shall refuse applications where (s)he is not fully satisfied as to its validity.

15. Any person who knowingly makes a false or deceptive statement in an application or other document submitted to the Municipality is guilty of an offence and is liable on conviction to a fine of not more than an amount that is twice the amount of the rebate obtained or sought to be obtained by the false or deceptive statement except that the fine shall not be less than \$500.

16. Every person who is required to provide information related to an application and who defaults in doing so is guilty of an offence and on conviction is liable to a fine of \$100 for each day during which the default continues.

January 2002