

# 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](http://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			
<b>Owner's Name</b>			<b>Representative's/Agent's Name (if applicable)</b>		
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	Total from Page 2  GRAND TOTAL
<b>MPAC USE ONLY</b> Name of Assessor (print)	Signature	Date	
<b>MUNICIPAL USE ONLY</b> 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 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 – Application for Rebate of Property Taxes**

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Additional questions to be answered:

1. Please state the reason for the vacancy (eg. 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 (eg. Real estate broker, if applicable).

10. What event marked the start of the vacancy period? (eg. Renovation/retooling, line shutdown)

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

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

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Signature of Applicant