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)

City/Town/Municipality, etc. | Province | Postal Code

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

Owner's Name

Mailing Address (Number and Street)

City/Town/Municipality, etc. | Province | Postal Code

Phone Number ( )

Fax Number ( )

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

Mailing Address (Number and Street)

City/Town/Municipality, etc. | Province | Postal Code

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.) FROM day month year	TO day month year	MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Amount of Tax Rebate
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐						