



Application for Rebate of Property Taxes for Vacancies in Commercial and Industrial Buildings

Interim An interim application may be submitted by July 31 of any year with respect to the period **January 1 – June 30** of that year

Final The deadline for submitting applications is **February 28** of the year following the taxation year to which the application relates

Taxation year for which the application is being made

MUNICIPAL USE ONLY
Application #

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:
 - 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 portion of the building.

Exclusions

A building or portion of a building will not be eligible for a rebate if:

- property used for commercial or industrial activity on a seasonal basis;
- property leased to a tenant who is in possession of the leasehold interest throughout the period of time; or
- property included in a subclass for vacant land under subsection 8 (1) of the Assessment Act throughout the period of time.

Note: For complete information about eligibility and application requirements, refer to the Municipal Act, 2001, c.25,s.364.

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

Municipal Address (Number and Street of property for which this application is being made.) City/Town/Municipality, etc. Province Postal Code Welland On 	Roll Number (See your notice of property assessment or your property tax bill) 2 7 1 9
Owner's Name	Representative's/Agent's Name (if applicable)
Mailing Address (Number and Street) City/Town/Municipality, etc. Province Postal Code	Mailing Address (Number and Street) 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 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			TO				
		Sq.ft.	Day	Month	Year	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.								

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

The information on this form is collected under the authority of section 364 of the Municipal Act. 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 this information should be directed to the municipal freedom of information and protection of privacy co-ordinator at the municipality.

IMPORTANT NOTES ABOUT APPLICATIONS FOR REBATE OF PROPERTY TAXES

This application will be evaluated according to the criteria and eligibility requirements set out in the *Municipal Act, 2001*. Rebates may be issued as a credit against an outstanding tax liability or through direct payment to the property owner. The municipality or the Municipal Property Assessment Corporation may contact the applicant to request further information to assist in verifying eligibility or identifying the vacant area.

For complete information about eligibility and application requirements, refer to the *Municipal Act, 2001, c.25, s.364*.

Penalties – 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.

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.

Appeals – 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 Assessment Review Board (ARB) to ask the Board to determine the amount of their rebate entitlement.

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