



# 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 City Hall.
- 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, please refer to section 384 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 "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**



