Town of Whitby

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

Taxation Year for which the application is being made	MUNICIPAL USE ONLY Application #

- 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.
- You must provide additional supporting information to verify the eligibility of your application. This will include such items as past lease with tenant(s), current lease with new tenant(s) (where available), and any other information that will support the details of your application
- This application may be subject to a random audit by the Town which may included a site visit to your property and require you to provide additional information.
- 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.)

1 8 0 9

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.) 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.				
☐	☐		sq. ft.				
☐	☐		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.

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

1 8 0 9

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☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				
☐	☐		sq. ft.				

Use the space below to sketch a diagram of the vacant space

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1	8	0	9											0	0	0	0

IN ADDITION TO THE "APPLICATION FOR REBATE OF PROPERTY TAXES FOR VACANCIES IN COMMERCIAL AND INDUSTRIAL BUILDINGS" FORM, PLEASE COMPLETE THE FOLLOWING QUESTIONNAIRE. RETURN THE QUESTIONNAIRE, THE APPLICATION AND ALL SUPPORTING DOCUMENTS ON OR BEFORE FEBRUARY 28/29 OF THE YEAR FOLLOWING THE TAXATION YEAR TO WHICH THE APPLICATION RELATES. PROVIDE AS MUCH DETAIL AS POSSIBLE. IF ADDITIONAL SPACE IS REQUIRED, ATTACH A SEPARATE SHEET.

QUESTIONNAIRE

1. State the reason for the vacancy, e.g. Cessation of operations, termination of lease, renovations, etc.
2. Is the vacancy due to the seasonal nature of the occupying business?
3. If this application is for a portion of a property, how is the vacant area separated from the area still in use?
4. Is the vacant are normally leased to tenants?
5. Is the vacant area currently leased?

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1	8	0	9												0	0	0	0

QUESTIONNAIRE (CONT'D)

6. Has the area been leased again after the claimed period of vacancy?
7. Is the area leased on a short term, e.g. monthly?
8. Is the area used by the owner or anyone else for storage or any other purpose?
9. Is this is for commercial space, is it currently available for lease? How is the unit being advertised? Please provide contact name and number, e.g., Real Estate Broker if applicable.
10. 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)?

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.

NAME (PRINT):_____

SIGNATURE: _____

DATE: _____