

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

Taxation year for which the application is being made

Property ROLL #: (see your notice of property assessment or your property tax bill)

1	2	0	2							
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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.
- Return this completed application to the Town of Deseronto - 331 Main St. P.O. Box 310 Deseronto, ON K0K 1X0.
- 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

Was this building or portion of a building:

Yes No

- used for commercial or industrial activity on a seasonal basis;
- subject to a lease, the term of which had commenced during the period of vacancy; or
- included in a sub-class for vacant land during the period of vacancy.

If you answered yes to any of the above, the property is not eligible for a rebate.

Note: For complete information about eligibility and application requirements, refer to section 8 of the Provincial Land Tax Act, 2006 and Ontario Regulation. Need more information? Contact us by:
• telephone at 1 866 400-2122, 1 888 321-6774 (TTY)
• writing to the Provincial Land Tax Office, Box 58, Thunder Bay ON P7C 0A5.

For general information about the rebate program, you may refer to the Ministry of Revenue notice entitled Property Tax Rebates for Vacant Commercial and Industrial Buildings.

<http://www.rev.gov.on.ca/en/refund/plt/vacant.html>

PROPERTY INFORMATION (address number & street)

Roll Number

(see your notice of property assessment or your property tax bill)

Municipality

Town of Deseronto

1	2	0	2							
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Owner's Name (print)

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

Mailing Address (number & street)

Mailing Address (number & street)

City/Town

Province

Postal Code

City/Town

Province

Postal Code

Phone Number

Fax Number

Phone Number

Fax Number

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Commercial Industrial	Description of Vacant Area (Include unit/suite number, floor number, building number. Attach sketch/floor plan.)	Size of Vacant Area (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				
			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.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
If additional space is required, please attach details on a new sheet.										TOTAL

Certification

I certify that the information stated on this form is true and correct. 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 his/her false or deceptive statement.

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

The personal information on this form is collected under the authority of the Provincial Land Tax Act, 2006 S.O. 2006, Chapter 33 Schedule Z.2 and will be used to determine eligibility for a refund, adjustment, deferral, rebate, relief or reduction of taxes under the Act. Questions about the collection should be directed to: Manager, Land Taxes, Audit, Inspection and Resource Taxes Branch, 33 King Street West, PO Box 625, Oshawa ON L1H 8H9, 1 866 ONT-TAXS (1 866 668-8297), extension 18114.

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Questionnaire

To facilitate the processing of your rebate application, the Provincial Land Tax Office requires that you answer the following, as well as provide any additional information as requested.

Property ROLL #: (see your notice of property assessment or your property tax bill)

1	2	0	2							
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1. Please state the reason for the vacancy (e.g. cessation of operations, termination of lease, etc.)

2. Is the vacancy due to the seasonal nature of the occupying business?..... Yes No

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?..... Yes No

5. Is the vacant area currently leased?..... Yes No

6. Has the area been leased again after the period of vacancy?..... Yes No

7. Is the area leased on short term? (daily or monthly basis)..... Yes No

8. Does the owner use the vacant area for storage or any other purpose?..... Yes No

9. Is the space currently available for lease? (if commercial space only)..... Yes No

How is the availability being advertised?

Please provide contact name and number (e.g. real estate broker, if applicable).

10. What event marked the start of the vacancy period? (e.g. renovations, tenant moved out)

11. When and by what event do you expect the vacancy to end? (e.g. completion of renovations, sale of property, upturn of business)

12. If the vacancy has ended, please indicate:

Name of New Tenant	Occupancy Date	Area Occupied