

POLICY FOR VACANCY REFUND APPLICATIONS

03/16/06

Purpose

It is the policy of the Council that application for tax reduction for *bonafide* vacancies of commercial or industrial properties be processed quickly and efficiently.

Legislative Reference

Section 364 of the *Municipal Act* and Ontario Regulation 325/01.

Principles and Processes

1. Any commercial or industrial property owner or their authorized agent may file an application under this policy
2. The onus rests with the owner to provide full evidence of vacancy and to file an application that is complete. Information to be supplied with the application form shall be considered to be the minimum requirements and every owner should submit all information available that supports the application
3. Up to two applications per year may be filed by a taxpayer, one for the first six months of the year and one for the last six months of the year or alternatively, one application may be filed by the taxpayer for the whole of the year
4. No applications will be processed before the period of vacancy for which the application is being made occurs
5. Applications filed after the last day of February of the year following the year of full or partial vacancy shall be rejected
6. An incomplete application filed during the application period shall be deemed not to be filed until all minimum evidence in support of the application is filed
7. All applications will be accepted at the Administration Office, and date stamped as received

APPLICATION FOR REBATE OF PROPERTY TAXES

APPLICATION INSTRUCTIONS

- The deadline for submitting applications is Feb. 28 of the year following the taxation year to which the application relates
- One application per property (i.e. roll number and application may be made a maximum of twice per year per property)
- 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

Taxation year for which the application is being made:

Municipal Use only:

Application #

If you fill out this document electronically, please print out the application, sign it, and deliver a hard copy to the Burford office.
If you require any further information please contact the Tax Division at 519-449-2451

Eligibility	Exclusions
<p>Category 1 – Buildings that are Entirely Vacant</p> <p>A whole commercial or industrial building will be eligible for a rebate if:</p> <p><input type="checkbox"/> The entire building was not used for any purpose for at least 90 consecutive days</p> <p>Category 2 – Buildings that are Partially Vacant</p> <p>A suite or unit within a commercial building will be eligible for a rebate if, for at least 90 consecutive days it was:</p> <p><input type="checkbox"/> Not used for any purpose; and</p> <p><input type="checkbox"/> Clearly delineated or physically separated from the used portions of the building; and</p> <p><input type="checkbox"/> Either;</p> <p><input type="checkbox"/> Capable or being leased for immediate occupation; or</p> <p><input type="checkbox"/> undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation; or</p> <p><input type="checkbox"/> Unfit for occupation</p> <p>A portion of an industrial building will be eligible for a rebate if, for at least 90 consecutive days, it was:</p> <p><input type="checkbox"/> Not used for any purpose; and</p> <p><input type="checkbox"/> Clearly delineated or physically separated from the used portions of the building</p>	<p>A building or portion of a building will NOT be eligible for a rebate if:</p> <p><input type="checkbox"/> It is used for commercial or industrial activity on a seasonal basis; or</p> <p><input type="checkbox"/> During the period of vacancy, it was subjected to a lease, the term of which had commenced; or</p> <p><input type="checkbox"/> During the period of vacancy, it was included in a subclass for vacant land</p>

Property Information			
Address (number, street)		Roll Number	
City/Town/Municipality etc.			
Owner		Representative/Agent (if applicable)	
Name		Name	
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

Commercial or Industrial		Description of Vacant Area (include unit/suite number, floor number, building number)	Size of Vacancy Area in Sq. Ft.	Period of Vacancy Must be at least 90 consecutive days		MPAC Use Only	Municipal Use Only
				From: dd/mm/yy	To: dd/mm/yy	Assessment	Tax Rebate
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						

Declaration

I certify that the information contained on all pages of this form and attachments are true and correct

Name of Applicant	Signature	Date
MPAC Use Only Name of Assessor	Signature	Date
Municipal Use Only Municipal Representative	Signature	Date

The information on this form is collected under the authority of Section 364 of the Municipal Act, 2001, S.O. 2001, c.25 and it will be used only for the purposes of determining eligibility for a property tax rebate and the amount of the rebate of vacant commercial and industrial buildings

**APPLICATION FOR THE REBATE OF PROPERTY TAXES
SUPPLEMENTARY QUESTIONNAIRE**

**Taxation year for which the
application is being made:**

Municipal Use only:

Application #

Property Address: _____

Roll Number: _____

Owner's Name: _____

Owner's Address: _____ Owner's Phone Number: _____

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?

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?

5. Is the vacant area currently leased? If no, what is the reason?

6. Has the area been leased again after the period of vacancy?

7. Is the area leased on short term (daily or monthly) **basis?**

8. Does the owner use the vacant area for storage or any other purpose?

9. Is the space currently available for lease (if commercial space only)? How is the availability being advertised? Please provide contact name and number (e.g. Real Estate Broker and a copy of the listing if applicable)

10. When or by what event do you expect the vacancy to end? (e.g. completion of renovation/retooling, sale of property, upturn in business)

Declaration

I certify that the information contained on all pages of this form and attachments are true and correct

Name of applicant: _____

Signature: _____

Date: _____