

# APPLICATION FOR REBATE OF PROPERTY TAXES

Taxation Year
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Application # (municipal use only)
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- 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.*

**ELIGIBILITY**

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. Please check appropriate area to confirm eligibility for rebate.

**CATEGORY 1 – buildings that are entirely vacant**

The whole **commercial** or **industrial** building is eligible for a rebate because 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 is eligible for a rebate because, 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 part of an industrial building is eligible for a rebate because, for at least 90 consecutive days, it was:

- unused; and
- clearly delineated or physically separated from the used portions of the building

**EXCLUSIONS – properties ineligible for a rebate under the program**

- 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.

\*\*\*\*\* See reverse of this page for important notes \*\*\*\*\*

**PROPERTY INFORMATION**

Municipal address (number and street) of property for which this application is being made			Roll # <small>See your notice of property assessment or your property tax bill, or contact your local municipality</small>
City/Town/Municipality	Province	Postal Code	Acct. #

**OWNER INFORMATION**

**REPRESENTATIVE/AGENT INFORMATION (if applicable)**

Name			Name		
Mailing Address			Mailing Address		
City/Town/Municipality	Province	Postal Code	City/Town/Municipality	Province	Postal Code
Tel (include area code)		Fax (include area code)		Tel (include area code)	
				Fax (include area code)	

Commercial	Industrial	Description of Vacant Area <small>(Include unit/suite number; floor number; building number – attach sketch if necessary)</small>	Size of Vacant Area <small>(enter in square feet)</small>	Period of Vacancy <small>Must be at least 90 consecutive days</small>				USE OPTIONAL			
				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.								

List continued on Schedule A - Application for Rebate of Property Taxes

**PAGE 2 TOTAL**  
where applicable

**GRAND TOTAL**  
OF REBATE

I swear or affirm that I have read and understand the notes on the reverse of this form, and that the information I have provided on this page and in any attachments hereto in conjunction with this application are true and correct in all respects.

Sworn or affirmed before me at the .....  
 of ..... in the .....  
 of ..... this ..... day  
 of ....., 20 .....

Signature of \_\_\_\_\_  
 Owner or  Owner's Representative or  Authorized Agent of Corporation  
*If signed by an agent, written authorization of the owner must accompany the application.  
 If the applicant is a corporation, in lieu of the foregoing, the application may be signed by an officer of the corporation and the corporation's seal shall be affixed.*

A Commissioner for taking affidavits in and for the courts in Ontario

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 coordinator 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.

Submit this form to: \_\_\_\_\_

Municipal Stamp (optional)

CORPORATION OF THE MUNICIPALITY OF PORT HOPE  
56 Queen Street, P.O. Box 117  
Port Hope, Ontario  
L1A 3V9

**VACANT UNIT REBATE PROGRAM QUESTIONNAIRE**

In addition to the "Application for Rebate of Property taxes for Vacancies in the Commercial and Industrial Buildings" form, please complete the following questionnaire and include all supporting documentations. Return the completed form with the application. Please provide as much detail as possible.

If additional space is required, please attach a separate sheet.

Property Roll Number: \_\_\_\_\_

Property Address: \_\_\_\_\_  
\_\_\_\_\_

Taxation year for which the application is being made: \_\_\_\_\_

1. State the reason for the vacancy (example Cessation of operations, termination of lease, renovations, etc.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Is the vacancy due to the seasonal nature of the occupying business?

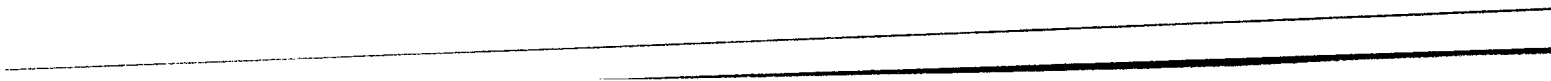
\_\_\_\_\_  
\_\_\_\_\_

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 area normally leased to tenants?

\_\_\_\_\_  
\_\_\_\_\_



5. Is the vacant area currently leased?

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

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

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8. Is the vacant area used by the owner for storage or any other purpose?

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9. Is the space currently available for lease (if commercial space only)? How is the availability being advertised? Please provide a contact name and number (example real estate broker, if applicable).

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10. When or by what event do you expect the vacancy to end? (Example Completion of renovation/retooling (estimated date), sale of property (2 - 3 months), upturn of business (time indefinite)

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Please be reminded that 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.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name