

## INSTRUCTIONS

- The deadline for submitting applications is **February 28** of the year following the taxation year to which the application relates. For applications that span from one taxation year to another, the deadline for remittance is **February 28** of the year following the latter taxation year to which the application relates.
- Deliver this completed form to your local municipal office.
- 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 364 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

Address (Number and Street)

Roll Number (See your Notice of Property Assessment or your Property tax bill, or contact your local municipality)

City/Town/Municipality, etc. Province Postal Code

2 | 6 | 2 | 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

Telephone Number (Incl. Area Code) Fax Number (Incl. Area Code)

Phone Number (Incl. Area Code) Fax Number (incl. Area Code)

Com-mer- cial	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.)						MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Amount of Tax Rebate
				FROM			TO				
			sq. ft.	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.								

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	Total from Page 2	
<b>MPAC USE ONLY</b> Name of Assessor (print)	Signature	Date		GRAND TOTAL
<b>MUNICIPAL USE ONLY</b> Name of Municipal Representative	Signature	Date		



## Commercial and Industrial Vacancy Rebate Questionnaire

The City requires that you answer and complete the following questionnaire before an application is considered received.

Please complete all questions on this form. If a question is not applicable to your situation, indicate *not applicable*. Your signature is required. Date it and return the form promptly to:

**City of St. Catharines**  
**City Hall, 50 Church St.**  
**PO Box 3012**  
**St. Catharines ON L2R 7C2**

1. Please state the reason for the vacancy (e.g. operation ceased, lease terminated, unfit for use, renovation, etc.)	
2. When do you expect the vacancy to end and why? (e.g. provide the date of completion of renovation/retooling, new lease, sale of property)	
3. If the vacancy pertains to a portion of the property, how is the vacant area separated from the occupied area?	
4. Is the vacant area being used for storage or for any other purpose? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, state the nature of the purpose:	
5. Is the applicant the current owner of the property? Yes <input type="checkbox"/> No <input type="checkbox"/>	
7. Is the property currently listed for sale? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the contact name and number for leasing information (e.g. Real Estate Broker, Agent)	
8. For the year of vacancy, was an Assessment or Tax appeal filed with:  The Municipal Property Assessment Corporation (MPAC) Yes <input type="checkbox"/> No <input type="checkbox"/> The Assessment Review Board (ARB) Yes <input type="checkbox"/> No <input type="checkbox"/> The City of St. Catharines (Tax Appeal) Yes <input type="checkbox"/> No <input type="checkbox"/>  If Yes, please indicate the reason and the result:	
9. Is the vacancy due to the business being seasonal? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, state the nature of the occupying business:	
10. (a) Is the vacant area normally leased to tenants?  Yes <input type="checkbox"/> No <input type="checkbox"/>	(b) Is the lease short term (daily or monthly)?  Yes <input type="checkbox"/> No <input type="checkbox"/>
11. Is the vacant area currently leased? Yes <input type="checkbox"/> No <input type="checkbox"/> What is the expiry date of the lease?	

12. Has the area been leased again after the period of vacancy?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, what is the start date?		
13. Is the space currently available for lease (if commercial space only)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
How is it being advertised?		
Please provide contact name and number (e.g. real estate broker, if applicable):		
14. During the period of vacancy, was the vacant area completely empty?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If No, state the items contained in the vacant area:		
16. Currently, is the vacant area completely empty?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If No, state the items contained in the vacant area:		
17. Has an application for vacancy been submitted for this property in the previous year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If Yes, please state the areas applied for:		

**\*\*IMPORTANT\*\***

PLEASE INCLUDE A SKETCH OF ALL VACANT AREAS.

PLEASE INDICATE THE DIMENSIONS AND SQUARE FOOTAGE OF THE VACANT AREAS.

**I hereby certify that the answers to all of the questions on this form and any attachments are true and correct.**

\_\_\_\_\_  
Name of Applicant

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

- Applications must be on the prescribed form and must contain all of the required information.
- This application may be subject to a random audit by the City which may include a site visit to your property and require you to provide any additional information to support details of this application.
- Pursuant to O. Reg 325/01 Section 3(1), an application will not be considered filed until the applicant has provided all of the pertinent information required by the Municipality. Every person who is required to provide information related to an application and who defaults may be liable to a fine of \$100 for each day during which the default continues. Any person who knowingly makes a false or deceptive statement in an application or other document submitted to the Municipality may be liable to a fine of twice the amount of the rebate sought, but not less than \$500.
- If a property's assessment is altered after a rebate, the Municipality will perform a recalculation and notify the owner of any consequential tax adjustments.
- Property owners who disagree with the amount of the rebate calculated by the Municipality may appeal to the Assessment Review Board within 120 days after receiving notification from the Municipality.



**The City of St. Catharines  
Application for Rebate of Property Taxes  
For Vacancies in Commercial and Industrial Buildings**

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**DECLARATION**

TO WIT:

I/WE \_\_\_\_\_ of the \_\_\_\_\_  
Name of Applicant(s) City/Town  
of \_\_\_\_\_ In the \_\_\_\_\_ of  
Name of City/Town Province/Territory

\_\_\_\_\_ do solemnly declare that:

Name of Province/Territory

1. I/WE are the owners of the property described in this application.
2. AND/I/WE make this solemn declaration conscientiously believing the contents of the application to be true and knowing that it is of the same force and effect as if made under oath.

**Declared before me at the**

\_\_\_\_\_ of \_\_\_\_\_  
City/Town Name of City/Town

on the \_\_\_\_\_ Day of \_\_\_\_\_

in the year \_\_\_\_\_.

Name of Witness: \_\_\_\_\_

Signature of Witness: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_