Application for Rebate of Property Taxes

for Vacancies in Commercial and Industrial Buildings

Taxation year for which the Application is being made

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. Contact this office to confirm eligibility.
- 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.

- The application includes a questionnaire and declaration, all parts must be completed to be eligible for consideration. This includes the possibility of being contacted for a vacancy inspection to confirm the applicable areas.

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.

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)

2 6 2 9

Owner's Name

Mailing Address (Number and Street)

City/Town/Municipality, etc. | Province | Postal Code

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

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

Mailing Address (Number and Street)

City/Town/Municipality, etc. | Province | Postal Code

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

Commercial	Industrial	Description of Vacant Area Include unit/suite number, floor number, building number, indicator code on sketch/map.	Sq. Ft. of Vacant Area	Period of Vacancy (Must be at least 90 consecutive days.) FROM (YY/MM/DD)	TO (YY/MM/DD)	MPAC USE ONLY ASSESSMENT	MUNICIPAL USE ONLY
☐	☐		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

Total from Page 2

MPAC USE ONLY

Name of Assessor (print) | Signature | Date

GRAND TOTAL

MUNICIPAL USE ONLY

Name of Municipal Representative | Signature | Date

The information on this form is collected under the authority of section 364 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.

Application for Rebate of Property Taxes

for Vacancies in Commercial and Industrial Buildings

Roll Number (See your Notice of Property Assessment or your property Tax Bill, or contact your local municipality)

2 6 2 9

Commercial	Industrial	**Description of Vacant Area** Include unit/suite number, floor number, building number, indicator code on sketch/map.	**Sq. Ft. of Vacant Area**	**Period of Vacancy** (Must be at least 90 consecutive days.) **FROM (YY/MM/DD)**	**TO (YY/MM/DD)**	**MPAC USE ONLY ASSESSMENT**	**MUNICIPAL USE ONLY**
☐	☐		sq. ft.				
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					Page 2 Total		
					Transfer to Page 1		

COMMERCIAL AND INDUSTRIAL VACANCY REBATE QUESTIONNAIRE

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

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 ☐ No ☐
   If Yes, state the nature of the purpose:

5. Is the applicant the current owner of the property? Yes ☐ No ☐

6. Is the property currently listed for sale? Yes ☐ No ☐
   If yes, please provide the contact name and number for leasing information (e.g. Real Estate Broker, Agent)

7. For the year of vacancy, was an Assessment or Tax appeal filed with:
   The Municipal Property Assessment Corporation (MPAC) Yes ☐ No ☐
   The Assessment Review Board (ARB) Yes ☐ No ☐
   The City of St. Catharines (Tax Appeal) Yes ☐ No ☐
   If Yes, please indicate the reason and the result:

8. Is the vacancy due to the business being seasonal? Yes ☐ No ☐
   If Yes, state the nature of the occupying business:

9. (a) Is the vacant area normally leased to tenants? Yes ☐ No ☐
   (b) Is the lease short term (daily or monthly)? Yes ☐ No ☐

10. Is the vacant area currently leased? Yes ☐ No ☐
    What is the expiry date of the lease?

11. Has the area been leased again after the period of vacancy? Yes ☐ No ☐
    If yes, what is the start date?

12. Is the space currently available for lease? Yes ☐ No ☐

13. 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 ☐ No ☐
    If No, state the items contained in the vacant area:

15. Currently, is the vacant area completely empty? Yes ☐ No ☐
    If No, state the items contained in the vacant area:

16. Has an application for vacancy been submitted for this property in the previous year? Yes ☐ No ☐
    If Yes, please state the areas applied for:

REQUIREMENTS

- Eligible properties DO NOT include IXN, CXN, MT, RT, IUN, CUN. They are already considered vacant and/or not eligible.
- INCLUDE A SKETCH/SITE MAP OF ALL VACANT AREAS AND INDICATE THE DIMENSIONS AND SQUARE FOOTAGE OF THESE AREAS.

VERIFICATION DOCUMENTS

- A copy of an expired lease and current lease; **OR** A copy of the property's rent roll.
- A site inspection may be required for Vacant Units/Buildings. The Applicant will be contacted after the application has been filed.
- If a sale will be taking place, contact our office prior to the sale to ensure the inspection can be completed.
- Applications must be on the prescribed form and must contain all of the required information.
- When an agent is representing the owner, written authorization from both parties is necessary.

Please complete all applicable questions on this form and return the form on or before February 28 to:

City of St. Catharines
Financial Management Services
50 Church St, PO Box 3012
St. Catharines ON L2R 7C2

- 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

For Municipal information or assistance, contact **905-688-5601 ext 1435** or e-mail taxes@stcatharines.ca.

For general rebate information, contact the Ministry of Finance, 1-800-263-7965.

DECLARATION

TO WIT:

I/WE _____ of the _____
Name of Applicant — City/Town

of _____ in the _____
Name of City/Town — Province/Territory

of _____ **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: _____
Please Print

Name of Applicant: _____ Signature of Applicant: _____
Please Print