



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

PLEASE NOTE:

Vacant Unit Rebate Program Reform:

1. For applications based on 2018 taxation year the rebate will be reduced to 16.5%.
2. The rebate program will be eliminated for taxation years 2019 and beyond.

DEADLINE – for submitting applications is February 28th of the year following the taxation year to which the application relates.

Municipal Use Only:

Application #: _____ **Taxation Year for which the application is being made:** _____

Eligibility

(Please check Category 1 or Category 2 below to confirm.)

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; (check one of the following)

Capable of being leased for immediate occupation,

Undergoing or in need of repairs or renovations that prevented it from being available for lease for occupation, or

Unfit for occupation

A portion of the **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:

1. It is used for commercial or industrial activity on a seasonal basis;
2. During the period of the vacancy it was subject to a least the term of which had commenced; or
3. During the period of vacancy it was included in a sub-class for vacant land.
4. It is used for storage purposes.

Who and When to Apply

An owner or their agent, may apply:

1. Once a year before February 28 of the year following, the taxation year to which the application relates.
Or
2. Twice a year. An interim application may be made after the first six (6) months, and a second application may be submitted for the second six (6) months of the year.

The final application must be submitted on or before February 28th of the year following the taxation year to which the application relates.

Application Content

A completed application form ensuring that all portions have been completed including:

1. The Property Information
2. If applying for only a portion of the building a drawing of the building a drawing of the building must be providing indicating what portion of the building is vacant.

Rebate Payments

Rebates will be applied first to any outstanding tax liability on the property, after which, any remaining credit will remain on the property tax account unless otherwise requested in writing by the property owner at the time the cheque is issued. If an application under this program has been submitted, and you are selling the affected property, please ensure your solicitor is advised.

Note:

The information collected on the following application form is done so under the authority of section 364 of the *Municipal Act* and Ontario Regulation 325/01, as amended, and it will be used only for the purpose of determining eligibility for a property tax rebate in respect of vacant commercial and industrial buildings. Questions about the collection of personal information should be directed to the County's Records Management/FOI Coordinator at 519-426-5870 Ext. 1261.



NORFOLK COUNTY
VACANT COMMERCIAL & INDUSTRIAL REBATE APPLICATION FORM
PROPERTY INFORMATION

Roll Number: 3310 ____ . ____ . ____ . **0000**

(See your Notice of Property Assessment, or your property tax bill, or contact Norfolk County at 519-426-5870, ext. 1666)

Property Owner's Name/s: _____

Mailing Address

Number and Street: _____

City/Town: _____ **Ontario** **Postal Code** _____

Phone Numbers: (Daytime) _____ **Fax Number:** _____

E-Mail Address:

If you have appointed a representative or agent to represent you please provide the following information for your agent:

Agent Name(s):

Mailing Address

Number and Street: _____

City/Town _____ **Ontario** **Postal Code** _____

Phone Numbers: (Daytime) _____ **Fax Number:** _____

APPLICANT: I hereby declare that I have the authority to bind the corporation/owner and to certify that the information contained in all pages of this application and its' attachments are true and correct.

PRINT Owner's Name: _____ **Owner's Signature:** _____ **Date:** _____

MPAC USE ONLY:

PRINT MPAC Official's Name: _____ **MPAC Official's Signature:** _____ **Date:** _____

COUNTY USE ONLY:

PRINT County Official's Name: _____ **County Official's Signature:** _____ **Date:** _____



NORFOLK COUNTY

VACANT COMMERCIAL & INDUSTRIAL REBATE APPLICATION FORM

(If additional space is required to record all vacant units, please feel free to photocopy this page.)

Number: 3310.0000

(Refer to Notice of Property Assessment, or your property tax bill, or contact Norfolk County at 519-426-5870, ext. 1666)

Commercial or Industrial	Description of Vacant Area (Include unit/suite number, floor number, building number, attach a sketch if applying for only part of a building).	Size Size of vacant area in Square footage.	Period of FROM: YYYY/MM/DD	Vacancy TO: YYYY/MM/DD	MPAC US ONLY Assessment Value

NORFOLK COUNTY
VACANT COMMERCIAL & INDUSTRIAL REBATE APPLICATION FORM
QUESTIONNAIRE

To facilitate the processing of your rebate application, the County requires that you answer and comply with the following as well as provide any additional information, which the Treasurer may request regarding this application.

Number: 3310.____.____.____.0000

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 building, how is the vacant area separated from the area still in use?

4. Is the vacant area normally leased to a tenant(s)? 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, for storage or any other purpose, use the vacant area Yes No

9. Commercial Space Only – Is the space currently available for lease? Yes No

10. What event marked the start of the vacancy period (e.g. renovation, product line shut down, lease ended, etc.)

11. When or by what event do you expect the vacancy to end (e.g. completion of renovation, sale of property in 2 to 3 months, new tenant will occupy on what date, etc.)

12. In addition to answering the above questions, please provide a sketch on the next page of the vacant floor area (indicate the square feet, floor level, and room or suite number identifying the unit that is vacant).

IMPORTANT NOTICE

Verification of all documentation submitted to the County will be strictly enforced. The *Municipal Act, 2001*, as amended stipulates:

“every person who is required to provide information under this section and who defaults in doing so is guilty of an offence and on conviction is liable to a fine of \$100 for each day during which the default continues”. s. 364(10).

And further, “any persons who knowingly makes a false or deception statement in an application made to a municipality or in any other document submitted to a municipality under this section is guilty of an offence and is liable on conviction to a fine of not more than an amount that is twice the amount of the rebate obtained or sought to be obtained by the false or deceptive statement except that the fine shall not be less than \$500.00. s. 364 (19).

The information collected on this application form is done so under the authority of *section 364, of the Municipal Act and Ontario Regulation 325/01*, as amended, and it will be used only for the purpose of determining eligibility for a property tax rebate in respect of vacant commercial and industrial buildings. Questions about the collection of personal information should be directed to the County’s Records Management/FOI Coordinator.

NORFOLK COUNTY

VACANT COMMERCIAL & INDUSTRIAL REBATE APPLICATION FORM

Number: 3310.____.____.____.0000

If the application is for a portion of the building, please provide a sketch showing what portion of the building is vacant. Please indicate the square feet, floor level, and room or suite number/s, identify the vacant units(s) location, and include any other pertinent details.

Space for sketch below: