

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

Taxation year for which
the application is being
made

Application #

Instructions

- The **deadline** for submitting applications is February 28 of the year following the taxation year to which the application relates
- Deliver this completed application to – **Seguin Township, 5 Humphrey Drive, Seguin, ON, P2A 2W8**
- 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 2 below

Eligibility

Category 1- Buildings that 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; and

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, refer to section 442.5 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 entitled “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) _____

Roll Number 49-03 _____

Owner's name: _____

Owner's Mailing Address: _____

Owner's Contact Number: _____

Email: _____

Representative/Agent's name: _____

Agent's Mailing Address: _____

Agent's Contact Number: _____

Agent's Email: _____

Commercial	Industrial	Description of Vacant Area (included 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)		Assessment	Tax Rebate
				From dd / mm / yy	To dd / mm / yy		

I certify that the information contained in all pages of this form and attachments is true and correct

Applicant Name _____ Signature _____ Date _____

MPAC Assessor _____ Signature _____ Date _____

Seguin Representative _____ Signature _____ Date _____

Appendix A – Application for Rebate of Property Taxes

Additional questions to be answered:

1. Please state the reason for the vacancy (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?

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. Is the vacant area used by the owner 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 (eg. real estate broker, if applicable)

10. What event marked the start of the vacancy period? (eg. renovation/retooling, line shutdown)

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

"I hereby confirm that the information provided in the application and this appendix is to the best of my knowledge accurate, truthful and complete"

Sworn (or Affirmed) before me at _____

this _____ day of _____, _____.

A Commissioner for taking of affidavits (or as may be)

Signature of Applicant
