



Application for Rebate of Property Taxes

For Vacancies in Commercial and Industrial Buildings

Application #: _____
Municipal Use Only

Taxation Year: _____
<input type="checkbox"/> Interim <input type="checkbox"/> Final

INSTRUCTIONS

- Only **two applications** can be submitted per year per property. Interim applications for the period January to June must be **received** by July 31st. Final applications must be **received** by the **last day of February** of the year following the taxation year to which the application relates.
- Application must be submitted by the owner of the property or authorized agent.
- 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.
- Applications may be subject to an on sight audit and inspection.
- To be eligible for a rebate, a building or portion of a building must satisfy the conditions described in the **eligibility criteria on reverse**.
- The application must be complete and all required information provided, otherwise, the application will be returned to you for completion.

Mail application to: Corporation of the Town of Mattawa
Box 390, 160 Water St.
MATTAWA, ON P0H 1V0
telephone 705_744_5611

PROPERTY INFORMATION

Property Address: _____ **Roll Number:** 4821 - ____ - ____ - ____ - ____

Owners Name:			Authorized Agent's Name:		
Mailing Address:			Mailing Address:		
City:	Prov:	Postal Code:	City:	Prov:	Postal Code:
Phone #:	Fax #:		Phone #:	Fax #:	

REQUIRED VACANCY DETAILS

1	Description <small>(Include unit/suite number, floor number, building number, Attach a sketch showing the vacant area, the lease agreement with the previous/present tenant and/or property rent roll)</small>	Size of Vacant Area in Sq. Ft.	Period of Vacancy		MPAC USE ONLY			
			FROM YY/MM/DD	TO YY/MM/DD	Total CVA Current Year		Total CVA Prior Year	
					Year	Value	Year	Value
	Name of Last Tenant	Sq. Ft.			RTCRTQ	Value	RTCRTQ	Value
2	Description							
	Name of Last Tenant	Sq. Ft.						
3	Description							
	Name of Last Tenant	Sq. Ft.						
4	Description							
	Name of Last Tenant	Sq. Ft.						
5	Description							
	Name of Last Tenant	Sq. Ft.						
6	Description							
	Name of Last Tenant	Sq. Ft.						
7	Description							
	Name of last Tenant	Sq. Ft.						
8	Description							
	Name of last Tenant	Sq. Ft.						

I certify that the information contained in this form and attachments is true and correct.

Name of Applicant (print) _____ Signature _____ Date _____

MPAC USE ONLY (Assessor's Comments)

Name of Assessor (print) _____ Signature _____ Date _____



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ELIGIBILITY CRITERIA

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 a least 90 consecutive days; it was

- not used; and
- clearly delineated or physically separated from the used portions of the building; and
- either/or
 - capable of being leased for immediate occupation
 - undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation,
 - unfit for occupation

A portion of an **industrial** building will be eligible for a rebate if, for at least 90 consecutive days, it was:

- not used; 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 terms of which had commenced; or
- during the period of vacancy it was included in a sub-class for vacant land.

APPLICATION REQUIREMENTS

Completed application form must contain the following:

1. Taxation year applied for.
2. Type of application; interim or final.
3. Name, address and roll number.
4. A sketch of the vacant area included with the application.
5. If previously tenanted, a copy of the expired lease and the current lease and/or property rent roll. The lease agreement should include pages that identify the premises, the commencement and ending of the term, and signature page where both owner and tenant have signed.
6. If this information is not available, the owner may be required to submit a notarized statement or an affidavit confirming the vacant area and timeframe.
7. Documentation that the property was offered for lease within the vacancy period (Applicable to commercial properties only).
8. The square footage and description (i.e. unit/suite number) of the vacant area and vacancy period from and to dates.
9. The total square footage of the building where the vacant portion is located.
10. When an agent is representing the owner, written authorization from the owner.
11. Name of applicant and signature.

REBATE APPLICATION

As taxes are a lien on property, adjustments resulting from vacancy rebates are applied to the property tax account at the time of determination. If you have an outstanding vacancy application and are selling your property, please ensure your lawyer makes provision for readjustment of taxes subsequent to your closing.

Note: For complete information about eligibility and application requirements; refer to section 364 of the *Municipal Act* and Ontario Regulation 325/01, as amended.

