



## Application for Rebate of Property Taxes For Vacancies in Commercial and Industrial Property

For Adjustment of Taxes for the Year: \_\_\_\_\_

<b>Application Number</b>

<b>Important Information for the Property Owner – Please Read Before Completing Application</b>
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- The deadline for submitting applications is February 28 of the year following the taxation year to which the application relates.
- Applications must be delivered to:
 

Town of Ajax, Taxation Dept.  
 65 Harwood Ave. S.  
 Ajax, ON L1S 2H9  
 Telephone: (905) 683-2718
- For complete information regarding eligibility and application requirements, please refer and complete page 2 of this application.

Assessed Address	Roll Number	
Name of Assessed Owner <small>(If you are the previous owner, consent in writing from the current owner MUST be attached to release funds to you)</small>	Daytime Phone Number	Daytime Fax Number
Mailing Address of Assessed Owner		Postal Code
Name of Applicant	Daytime Phone Number	Daytime Fax Number
Mailing Address of Applicant		Postal Code

Description of Vacant Area (Include: unit/suite number, floor number, and building number; names of last tenants if applicable; effective dates; and, attach sketch. Indicate the approximate percentage of the unit/area that is vacant.)

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Application Date	Signature of Applicant
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Description of Vacant Area including unit/suite, floor, and building number	Size of Vacant Area (sq. ft.)	Period of Vacancy (must be at least 90 consecutive days)	RTC/RTQ	Assessment of Eligible Property (MPAC use only)	Amount of Tax Rebate (Town use only)
		From _____ To _____ <small>(yyyy/mm/dd)</small>			
		From _____ To _____ <small>(yyyy/mm/dd)</small>			
		From _____ To _____ <small>(yyyy/mm/dd)</small>			
		From _____ To _____ <small>(yyyy/mm/dd)</small>			
		From _____ To _____ <small>(yyyy/mm/dd)</small>			
Total					

Date Sent to MPAC	Name of Assessor (please print)	Signature of Assessor
Date Returned to the Town of Ajax		Date of Refund

<p>The information on this form is collected under the authority of section 364 of the Municipal Act and Ontario Regulation 325/01 and will be used only for the purposes of determining eligibility for a property tax rebate in respect of vacant buildings. Any person who knowingly makes a false or deceptive statement in this application is guilty of an offence and, upon conviction, is liable to a fine.</p>
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# Application for Rebate of Property Taxes For Vacancies in Commercial and Industrial Property

Municipal Act, Section 364 and Regulation 325/01

For a property to be eligible for a rebate (industrial 35%, commercial 30%) the following conditions must be satisfied: (Please check ✓ to confirm eligibility)

## 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.

## 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 by physical barriers from the used portions of the building; and

Either:

- Capable of being leased for immediate occupation, or
- Not capable of being leased for immediate occupation because it was undergoing or in need of repairs or renovations or was undergoing construction.

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 separated by physical barriers from the used portions of the building.

## Not Eligible:

- Seasonal Property: Businesses that operate on a seasonal basis are not eligible for a rebate for the season they are closed.
- Leased Property: Buildings or portions of buildings that are vacant but are leased to a tenant are not eligible for a rebate.
- Vacant Land Sub-Class: Buildings that are included in a vacant land sub-class (e.g. new buildings that have never been occupied) are not eligible for rebate.

## Deadline for Submitting Applications:

The deadline to submit applications for a tax year is February 28 of the following year. (i.e. for the 2012 tax year, the deadline to submit applications is February 28, 2013.)

If a property owner receives a notice of omitted assessment from the Municipal Property Assessment Corporation (MPAC) after a tax year, the deadline to submit an application for a rebate is 90 days after the date of issuance of the notice of omitted assessment.

## Number of Applications:

There is a maximum of two applications per property per year.

Options for submission of applications;

- One application in respect of all vacancies that occurred on a property during the entire tax year; or
- One application in respect of the vacancies that occurred during the first six months of the year and a second application for vacancies that occurred during the last six months of the year.

The municipality or MPAC may contact an applicant to request further information to assist in verifying eligibility or identifying the vacant area.

## Recalculation Following Change to Assessment or Taxes:

After a rebate has been issued, if a property's assessment is subsequently altered through reconsideration, an appeal, or an application (under sections 39.1, 40 or 46 of the *Assessment Act*), or if the taxes of the property are subsequently reduced (under sections 442 or 443 of the *Municipal Act*), the rebate will be recalculated and the municipality will notify the property owner of any consequential tax adjustments.

## Appeals:

Property owners who disagree with the amount of the rebate that is calculated by the municipality can appeal to the Assessment Review Board (ARB) within 120 days after receiving notification of the rebate amount from the municipality.

If a municipality fails to process a rebate application within 120 days after the deadline for submitting applications (or within 120 days after the owner has provided all the information required in support of the application, whichever date is later) the owner may appeal to the ARB to ask the Board to determine the amount of their rebate entitlement.

Appeals to the ARB must be submitted in writing and must be accompanied by the appropriate fee. Details about appeal forms and filing fees can be obtained from the ARB at:

Assessment Review Board  
250 Yonge Street, 29<sup>th</sup> Floor  
Toronto, ON M5B 2L7

Phone (800) 263-3237 or (416) 314- 6900  
Fax (416) 314- 3717  
Web Site: <http://www.arb.gov.on.ca>

## Penalties:

Any person who knowingly makes a false or deceptive 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 double the amount of the rebate obtained or sought to be obtained through the false or deceptive statement except that the fine shall not be less than \$500.

For the purposes of verifying a vacancy rebate application, an employee of a municipality or a person designated by the municipality, upon producing proper identification, shall at all reasonable times and upon reasonable request, be given free access to all property referred to in the application.