

If you own a commercial or industrial property that is partially or entirely vacant, you may be eligible for a rebate of taxes for the period of the vacancy.

This notice provides general information and does not replace the law found in the *Provincial Land Tax Act, 2006* and its regulations.

Who Qualifies?

The owner of a property, a building or portion of a building, that satisfies the conditions described below:

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 it was, for at least 90 consecutive days:

- unused; and
- clearly delineated or physically separated 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 unfit for occupation.

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

- unused; and
- clearly delineated or physically separated from the used portions of the building.

Exclusions

- **Seasonal Property:** Businesses that operate on a seasonal basis are not eligible for a rebate for the seasons 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 a rebate.

How the Program Works

You must complete an annual application for this program. The deadline for submitting an application is **February 28** of the year following the taxation year to which the application relates. Only original, signed applications will be accepted. Faxed copies are not acceptable.

The applicant must agree to **provide further information requested** by the Provincial Land Tax Office or the Municipal Property Assessment Corporation (MPAC) in order to demonstrate that eligibility requirements have been met.

Applications will proceed through the following steps:

1. Property owner or authorized representative submits an application to the Provincial Land Tax Office.
2. The Provincial Land Tax Office forwards a copy of the application to MPAC.
3. MPAC determines the assessed value that is attributable to the vacant area.
4. MPAC notifies the Provincial Land Tax Office of the value of the eligible vacant property.
5. The Provincial Land Tax Office calculates the rebate and notifies the property owner. The rebate may be issued as a credit against an outstanding tax liability or through direct payment to the property owner.

Enquiries

For more information about the **Tax Rebate Program for Vacant Commercial and Industrial Buildings** or to obtain an application, please contact the ministry:

In Person

Provincial Land Tax Office
500 Donald Street East
Thunder Bay Ontario

By Telephone

1 866 400-2122
1 888 321-6774 (TTY)

By Mail

Ministry of Revenue
Provincial Land Tax
PO Box 58
Thunder Bay ON P7C 0A5

To apply for your tax rebate please submit this completed application to the ministry:

By Mail: Ministry of Revenue
 Provincial Land Tax
 Box 58
 Thunder Bay ON P7C 0A5

In Person: Provincial Land Tax Office
 500 Donald Street East
 Thunder Bay Ontario

Taxation Year Applied for:

Internal Use Only - Request No.

 The **deadline** for submitting an application is **February 28** of the year following the taxation year to which the application relates. Applications received after this date will **NOT** be accepted. 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 and Exclusions (Please check to confirm your eligibility.)

Eligibility	Exclusions
Category 1 - Buildings that are Entirely Vacant <input type="checkbox"/> A whole commercial or industrial building will be eligible for a rebate if the entire building was unused for at least 90 consecutive days .	Was this a building or portion of a building: Yes No <input type="checkbox"/> <input type="checkbox"/> used for commercial or industrial activity on a seasonal basis; <input type="checkbox"/> <input type="checkbox"/> subject to a lease, the term of which had commenced during the period of vacancy, or <input type="checkbox"/> <input type="checkbox"/> included in a sub-class for vacant land during the period of vacancy. If you answered yes to any of the above, the property is not eligible for a rebate.
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: <input type="checkbox"/> unused; and <input type="checkbox"/> clearly delineated or physically separated from the used portions of the building; and <input type="checkbox"/> either <input type="checkbox"/> capable of being leased for immediate occupation, or <input type="checkbox"/> undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation, or <input type="checkbox"/> unfit for occupation. A portion of an industrial building will be eligible for a rebate if, for at least 90 consecutive days , it was: <input type="checkbox"/> unused; and <input type="checkbox"/> clearly delineated or physically separated from the used portions of the building.	
Note: For complete information about eligibility and application requirements, refer to section 8 of the <i>Provincial Land Tax Act, 2006</i> and Ontario Regulation. Need more information? Contact us by: • telephone at 1 866 400-2122, 1 888 321-6774 (TTY) • writing to the Provincial Land Tax Office, Box 58, Thunder Bay ON P7C 0A5. For general information about the rebate program, you may refer to the Ministry of Revenue notice entitled Property Tax Rebates for Vacant Commercial and Industrial Buildings .	

Property Information (Please complete the following information.)

Name of Owner		Roll Number	
Telephone Number		Fax Number	
Legal Description			
Mailing Address - Number and Street		City, Town, Municipality	Province Postal Code
Representative/Agent Name (if applicable) (A Letter of Authorization signed by the owner must accompany the returned form.)			
Telephone Number		Fax Number	
Mailing Address - Number and Street		City, Town, Municipality	Province Postal Code

Commercial Industrial	Description of Vacant Area (Include unit/suite number, floor number, building number. Attach sketch if necessary.)	Size of Vacant Area (Sq. Ft.)	Period of Vacancy (Must be at least 90 consecutive days.)						MPAC Use Only Assessment	Internal Use Only Amount of Tax Rebate
			From			To				
			Day	Month	Year	Day	Month	Year		
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								

If additional space is required, please attach details on a new sheet.

Certification

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

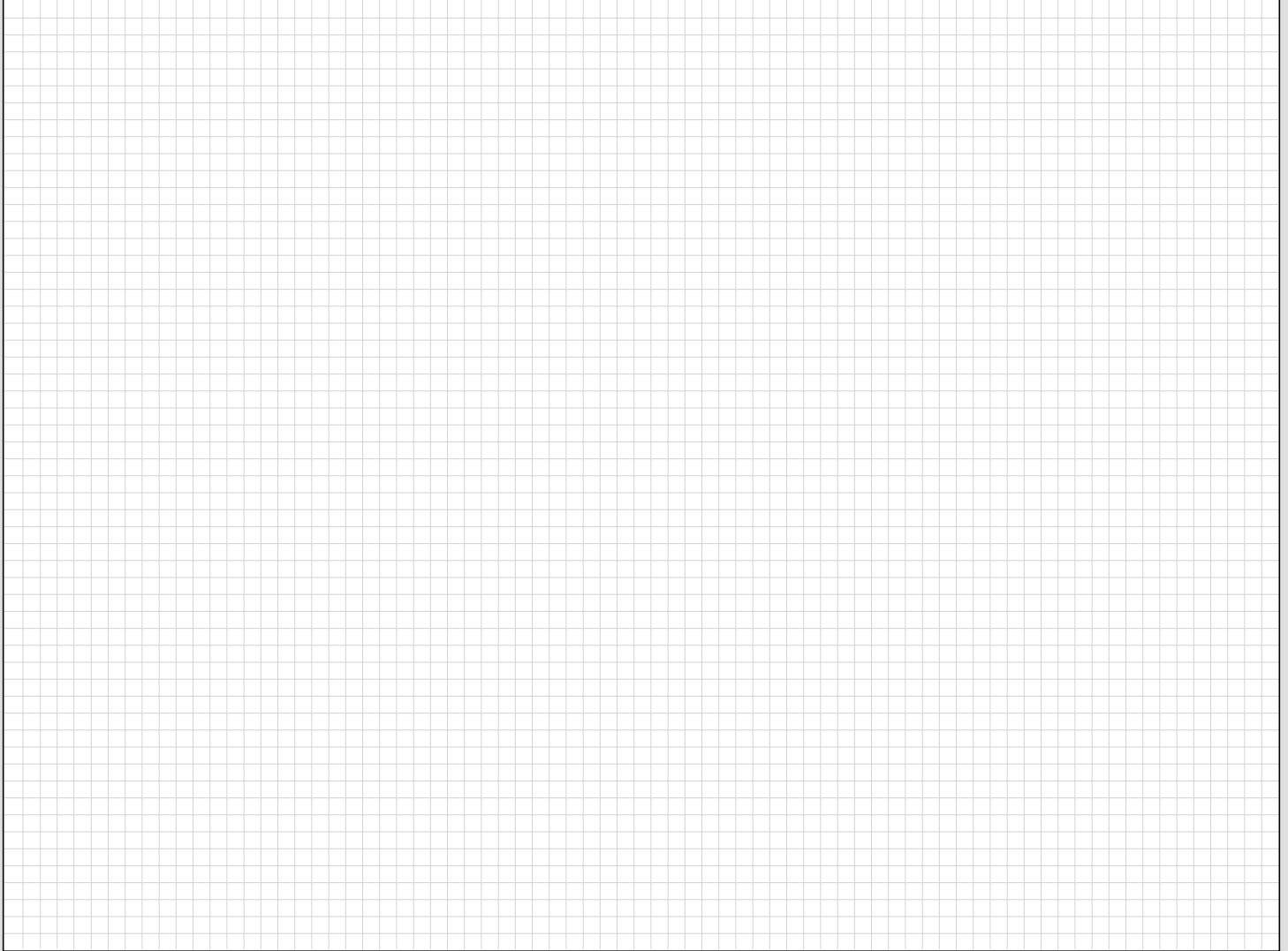
Name of Applicant (please print)	Signature	Date
Position/Title	Do you have the authority to bind the corporation/owner and to certify that the information is true and correct? Yes No	
	<input type="checkbox"/> <input type="checkbox"/>	

MPAC Use Only	Name of Assessor (please print)	Signature	Date

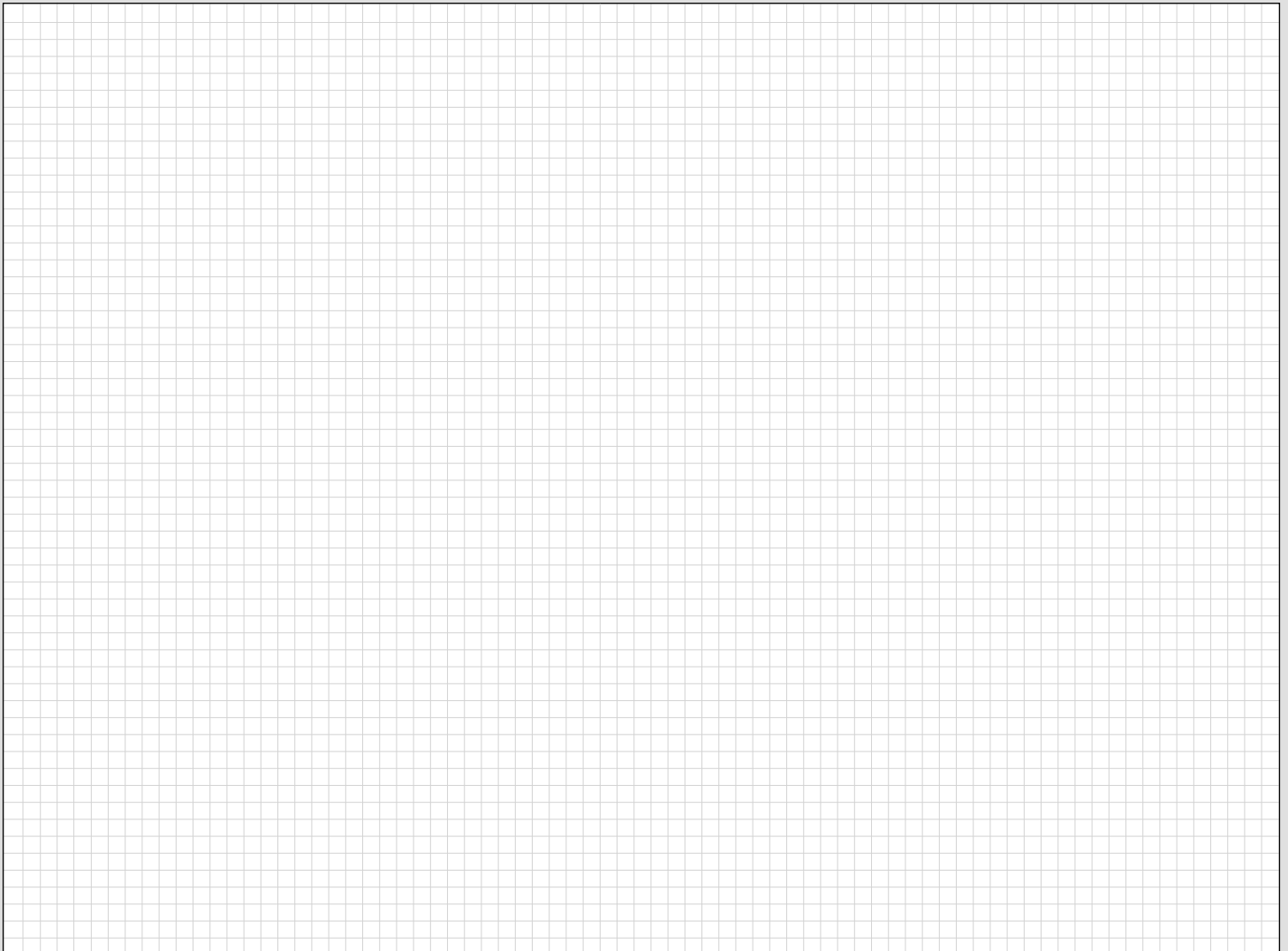
Subtotal from Additional Pages
Total

Application for Tax Rebate
Vacancies in Commercial and Industrial Buildings
*Under section 8 of the Provincial Land Tax Act, 2006***Sketch of Vacant Floor Area**

(Please provide a sketch of the vacant floor area. Indicate the square feet, floor level and room or suite number identifying the unit and include any other pertinent details.)

**Picture of Vacant Area**

(Please also attach pictures of the building showing the vacant areas for which you are applying for the tax rebate.)



Application for Tax Rebate

Vacancies in Commercial and Industrial Buildings

Under section 8 of the Provincial Land Tax Act, 2006

Taxation Year Applied for:
<i>Internal Use Only - Request No.</i>

Questionnaire

To facilitate the processing of your rebate application, the Provincial Land Tax Office requires that you answer the following, as well as provide any additional information as requested.

Roll Number (See your Property Assessment Notice or contact the ministry)

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

4. Is the vacant area normally leased to tenants? 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 use the vacant area for storage or any other purpose? Yes No

9. Is the space currently available for lease? (if commercial space only) Yes No

How is the availability being advertised?

Please provide contact name and number (e.g. real estate broker, if applicable).

10. What event marked the start of the vacancy period? (e.g. renovations, tenant moved out)

11. When and by what event do you expect the vacancy to end? (e.g. completion of renovations, sale of property, upturn of business)

12. If the vacancy has ended, please indicate:

Name of New Tenant	Occupancy Date	Area Occupied

Calculations

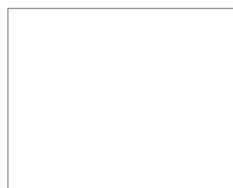
Notes

Signature

Date



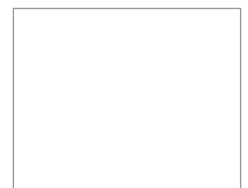
Application Rec'd by PLT



Application Sent to MPAC



Rec'd by PLT from MPAC



Date Approved,
Rejected or Cancelled