



TOWNSHIP OF OTONABEE-SOUTH MONAGHAN

P.O. BOX 70, 20 THIRD STREET

KEENE, ON K0L 2G0

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

Application Number:

For adjustment of taxes for the Year:

Important Information for the Property Owner:

Please read information on reverse side before completing application

- The deadline for submitting applications is February 28th.
- Completed and signed applications must be mailed or delivered to:
Township of Otonabee-South Monaghan
P.O. Box 70, 20 Third Street
Keene, ON K0L 2G0
- For complete information regarding eligibility and application requirements, please refer to the back of this application.

Please Print

Assessed Address	Property Roll Number	
Name of Assessed Owner	Daytime Phone Number	Daytime Fax Number
Mailing Address of Assessed Owner	Postal Code	
Name of Applicant (if different from above)	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 a sketch**. Indicate the approximate percentage of the unit/area that is vacant.)*

Application Date	Signature of Applicant
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For Office Use Only

Description of Vacant Area including unit/suite, floor, and building number (attach sketch if necessary)	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 (Township use only)
		<i>From To</i>			
		<i>From To</i>			
		<i>From To</i>			
		<i>From To</i>			
		<i>From To</i>			
Total					

Date Sent to MPAC	Name of Assessor (please print)	Signature of Assessor

The information on this form is collected under the authority of section 442.5 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.

Property Tax Rebates for Vacant Commercial and Industrial Buildings

Municipal Act, Section 442.5 and Regulation 325.01

For a property to be eligible for a rebate, the following conditions must be satisfied:

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 were 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

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 rebate if, for at least 90 consecutive days, it was:

Unused; and

Clearly delineated or physically separated from the used portions of the building

Not Eligible:

Seasonal Property: Businesses that operate on a season 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 for 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.

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 (2)** applications per property per year

Options are they may submit either:

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 Section 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, 29th Floor
Toronto, ON M5B 2L7

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

Penalties:

A person who knowingly makes a false or deceptive statement in application for a rebate is liable, upon conviction, to a fine of double the amount of the rebate that the person sought to obtain through their false or deceptive statement.

For the purposes of verifying a vacancy rebate application, municipality have been given similar rights as assessors to request information and obtain access to premises. A fine of \$10 per day may be imposed upon a property owner for failure to comply with a municipality's request for information.