

APPLICATION FOR REBATE OF PROPERTY TAXES

Taxation Year

- INTERIM** *An interim application may be submitted by July 31 of any year with respect to the period January 1 – June 30 of that year.*
- FINAL** *The deadline for submitting applications is February 28 of the year following the taxation year to which the application relates.*

Application # (municipal use only)

ELIGIBILITY

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. Please check appropriate area to confirm eligibility for rebate.

CATEGORY 1 – buildings that are entirely vacant

The whole commercial or industrial building is eligible for a rebate because 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 is eligible for a rebate because, for at least 90 consecutive days, it was:

- unused; and
- clearly delineated or physically separated from the used portions of the building and either:
 - undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation, or
 - unfit for occupation.

A part of an industrial building is eligible for a rebate because, for at least 90 consecutive days, it was:

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

EXCLUSIONS – properties ineligible for a rebate under the program

- property used for commercial or industrial activity on a seasonal basis;
- property leased to a tenant who is in possession of the leasehold interest throughout the period of time; or
- property included in a subclass for vacant land under subsection 8 (1) of the Assessment Act throughout the period of time.

***** See reverse of this page for important notes *****

PROPERTY INFORMATION

Municipal address (number and street) of property for which this application is being made			Roll # <small>See your notice of property assessment or your property tax bill, or contact your local municipality</small>
City/Town/Municipality	Province	Postal Code	Acct. #

OWNER INFORMATION

REPRESENTATIVE/AGENT INFORMATION (if applicable)

Name			Name		
Mailing Address			Mailing Address		
City/Town/Municipality	Province	Postal Code	City/Town/Municipality	Province	Postal Code
Tel (include area code)	Fax (include area code)		Tel (include area code)	Fax (include area code)	

Commercial <input type="checkbox"/>	Industrial <input type="checkbox"/>	Description of Vacant Area (Include unit/suite number; floor number; building number – attach sketch if necessary)	Size of Vacant Area (enter in square feet)	Period of Vacancy <i>Must be at least 90 consecutive days</i>						USE OPTIONAL	
				FROM day month year	TO day month year	MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Rebate				
<input type="checkbox"/>	<input type="checkbox"/>		sq.ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq.ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq.ft.								
<input type="checkbox"/>	<input type="checkbox"/>		sq.ft.								

List continued on Schedule A - Application for Rebate of Property Taxes

PAGE 2 TOTAL
where applicable

GRAND TOTAL
OF REBATE

I swear or affirm that I have read and understand the notes on the reverse of this form, and that the information I have provided on this page and in any attachments hereto in conjunction with this application are true and correct in all respects.

Sworn or affirmed before me at the
of in the
of this day
of, 20.....

Signature of
 Owner or Owner's Representative or Authorized Agent of Corporation
If signed by an agent, written authorization of the owner must accompany the application. If the applicant is a corporation, in lieu of the foregoing, the application may be signed by an officer of the corporation and the corporation's seal shall be affixed.

A Commissioner for taking affidavits in and for the courts in Ontario

Date

The information on this form is collected under the authority of section 364 of the Municipal Act. It will be used only for the purposes of determining eligibility for a property tax rebate and the amount of the rebate in respect of vacant commercial and industrial buildings. Questions about the collection of this information should be directed to the municipal freedom of information and protection of privacy coordinator at the municipality.

**IMPORTANT NOTES ABOUT APPLICATIONS
FOR REBATE OF PROPERTY TAXES**

This application will be evaluated according to the criteria and eligibility requirements set out in the *Municipal Act, 2001*. Rebates may be issued as a credit against an outstanding tax liability or through direct payment to the property owner. The municipality or the Municipal Property Assessment Corporation may contact the applicant to request further information to assist in verifying eligibility or identifying the vacant area.

For complete information about eligibility and application requirements, refer to the *Municipal Act, 2001*, c. 25, s. 364.

Penalties – For the purpose of verifying a vacancy rebate application, municipalities have been given similar rights as assessors to request information and obtain access to premises. A fine of \$100 per day may be imposed upon a property owner for failure to comply with a municipality's request for information.

A person who knowingly makes a false or deceptive statement in an 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.

Appeals – 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 of the information required in support of the application, whichever date is later), the owner may appeal to the Assessment Review Board (ARB) to ask the Board to determine the amount of their rebate entitlement.

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

Town of The Blue Mountains
32 Mill Street, P.O. Box 310, Thornbury, ON N0H 2P0
Tel: 519-599-3131 / Fax: 519-599-2474
Toll Free: 1-888-BLU-MTNS (1-888-258-6867)
tax@thebluemountains.ca / www.thebluemountains.ca

Submit this form to: _____

Municipal Stamp (optional)

