

Year:

Application #:

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

INSTRUCTIONS:

- ➔ The deadline for submitting applications is **February 28**, of the year following the taxation year to which the application relates
- ➔ Deliver this completed application to the Township of Whitewater Region Municipal Office 44 Main St. Cobden, ON
- ➔ 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.
- ➔ 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 (Please check to confirm eligibility)

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 at least 90 consecutive days, it was:

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

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 physically separated from the used portion 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 term of which had commenced; or
- ➔ during the period of vacancy it was included in a sub-class for vacant land.

Note: For complete information about eligibility and application requirements, refer to section 442.5 of the Municipal Act and Ontario Regulation 325/01.

For general information about the rebate program you may refer to the Ministry of Finance bulletin entitled "Property Tax Rebates for Vacant Commercial and Industrial Buildings". This bulletin is available on the Internet at www.gov.on.ca/FIN

