



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

within the Township of Woolwich

Taxation year for which the application is being made
MUNICIPAL USE ONLY Application #

INSTRUCTIONS

- The **deadline** for submitting applications is **February 28** of the year following the taxation year to which the application relates.
- Return this completed application to the Township of Woolwich.
- **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.
- **If the application is being filled out on behalf of a property owner, it must be accompanied by a current letter of authorization.**

NUMBER OF APPLICATIONS

- Property owners may submit a maximum of two applications per property per year. Specifically, 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.

Please check (✓):

- This application covers all vacancies that occurred during the entire year.
- This application covers vacancies that occurred during the first six months of the year.
- This application covers vacancies that occurred during the last six months of the year. This is my first second application this year.

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 used portions of the building; 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 portions 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.

For complete information about eligibility and application requirements, refer to section 364 of the Municipal Act, 2001. 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." Both the regulation and the bulletin are available on the Ministry of Finance website at www.gov.on.ca/FIN/english/ptaxeng.htm.

