

TOWN OF TECUMSEH

Property Tax Rebates for Vacant Commercial & Industrial Buildings

Information Brochure

Starting in 2001, property tax relief for vacant commercial and industrial buildings will be provided to property owners through rebates that are issued by municipalities.

Eligible Properties:

To be eligible for a rebate, a whole commercial or industrial building must be unused for at least 90 consecutive days. A partially vacant commercial building must be unused, delineated or physically separated and either capable of being leased for immediate occupation, or undergoing, or in need of repairs or renovations, or unfit for occupation for at least 90 consecutive days. A partially vacant industrial building must be unused and delineated or physically separated from the used portions of the building for 90 consecutive days.

Exclusions:

Businesses that operate on a seasonal basis, buildings or portions of buildings that are vacant but leased to a tenant and buildings that are assessed in the vacant land sub-class (e.g. new buildings that have never been occupied) are not eligible for a rebate.

Applications and Processing

Application forms are available at the Town of Tecumseh, Town Hall or on the Town's website at www.tecumseh.ca. Completed forms are to be returned to the Town of Tecumseh, 917 Lesperance Rd., Tecumseh ON N8N 1W9.

Deadlines:

The deadline to submit applications for a tax year is February 28th of the following year. If a property owner receives a notice of omitted assessment 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:

Property owners may submit a maximum of two applications per property per year. Specifically, you may submit either:

- One application for all vacancies on the property during the entire tax year
- Or, one application for all vacancies during the first six months of the year and a second application for the last six months of the year

NOTE: Applications should be submitted after the end of the period to which they apply and no later than the deadline.

Processing:

The Town of Tecumseh will process a rebate application by June 30th or within 120 days of the receipt of all the required information, whichever is later. The Municipal Property Assessment Corporation (MPAC) will provide the Town with the assessed value that is attributable to the vacant area. Rebates will be issued as a credit to the tax account or through a direct payment to the property owner if requested, provided the tax account is paid in full.

After a rebate has been issued, if a property's assessment is subsequently altered through a 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 sections 357 or 358 of the *Municipal Act*), the rebate will be recalculated and the municipality will notify the property owner of any consequential tax adjustments.

If you require additional information, please call the Town of Tecumseh, Tax Department at 519-735-2184, Ext. 125.

MAYOR – MAIRE
GARY McNAMARA

DEPUTY MAYOR – SOUS MAIRE
TOM BURTON

COUNCILLORS - CONSEILLERS
JOE BACHETTI
MARCEL BLAIS
GUY DORION
JOIE JOBIN
RITA OSSINGTON

THE CORPORATION OF THE



TOWN OF TECUMSEH FINANCIAL SERVICES DEPARTMENT

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917 LESPERANCE ROAD
TECUMSEH, ONTARIO • N8N 1W9

PHONE (519) 735-2184
FACSIMILE (519) 735-6712
www.tecumseh.ca

To Whom It May Concern:

Under the Ontario Regulation 325/01, tax matters – eligible property under section 364 of the Ontario Municipal Act for vacancy, we require the following:

1. The attached application completed according to the legislation
2. Appendix A completed
3. Declaration signed by a Commissioner
4. Proof of vacancy

I have attached a copy of the Town of Tecumseh information brochure which clearly outlines the steps necessary to consider the application for rebate.

If you have any further questions, please contact the writer.

Yours truly,

Tom Kitsos, CMA, BComm
Deputy Treasurer/Tax Collector

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

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.
- Deliver this completed application to your local municipal office.
- 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 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.

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.

PROPERTY INFORMATION

Address (Number and Street)			Roll Number (See your notice of property assessment or your property tax bill, or contact your local municipality.)		
City/Town/Municipality, etc.	Province	Postal Code			
Owner's Name			Representative's/Agent's Name (if applicable)		
Mailing Address (Number and Street)			Mailing Address (Number and Street)		
City/Town/Municipality, etc.	Province	Postal Code	City/Town/Municipality, etc.	Province	Postal Code
Phone Number () () () () () ()	Fax Number () () () () () ()		Phone Number () () () () () ()	Fax Number () () () () () ()	

Commercial Industrial	Description of Vacant Area (Include unit/suite number, floor number, building number. Attach sketch if necessary.)	Size of Vacant Area in Sq. Ft.	Period of Vacancy (Must be at least 90 consecutive days.)						MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Amount of Tax Rebate
			FROM day	month	year	TO day	month	year		
<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.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								

List continued on Page 2

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

Name of Applicant (print)	Signature	Date	Total from Page 2
MPAC USE ONLY Name of Assessor (print)	Signature	Date	
MUNICIPAL USE ONLY Name of Municipal Representative (print)	Signature	Date	
			GRAND TOTAL

The information on this form is collected under the authority of section 442.5 of the *Municipal Act* and Ontario Regulation 325/01 and 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 personal information should be directed to your local municipal office.

