



# 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 the last day of February of the year following the taxation year to which the application relates.
- An interim application may be made for the first 6 months of the taxation year; submission deadline is the last day of August.
- 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)**

<p><b>Category 1 – Buildings that are Entirely Vacant</b></p> <p>A whole commercial or industrial building will be eligible for a rebate if:</p> <p><input type="checkbox"/> the entire building was unused for at least 90 consecutive days.</p>	<p><b>Category 2 – Buildings that are Partially Vacant</b></p> <p>A suite or until within a commercial building will be eligible for a rebate if, for at least 90 consecutive days, it was:</p> <p><input type="checkbox"/> unused; and</p> <p><input type="checkbox"/> clearly delineated or physically separated from the used portions of the building; and</p> <p>either</p> <p><input type="checkbox"/> capable of being leased for immediate occupation, or</p> <p><input type="checkbox"/> undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation, or</p> <p>A portion of an industrial building will be eligible for a rebate if, for at least 90 consecutive days, it was:</p> <p><input type="checkbox"/> unused; and</p> <p><input type="checkbox"/> clearly delineated or physically separated from the used portions of the building</p>
<p><b>EXCLUSIONS</b></p> <p>A building or portion of a building will not be eligible for a rebate if:</p> <ul style="list-style-type: none"> <li>• It is used for commercial or industrial activity on a seasonal basis;</li> <li>• during the period of vacancy it was subject to a lease, the term of which had commenced or;</li> <li>• during the period of vacancy it was included in a sub-class for vacant land.</li> </ul>	
<p><b>NOTE</b></p> <p>For complete eligibility information and application requirements, please refer to section 364 of the Municipal Act and Ontario Regulation 325/01.</p> <p>Legislation and regulations may be viewed on the Government of Ontario's "e-laws" website <a href="http://www.e-laws.gov.on.ca">www.e-laws.gov.on.ca</a></p>	

<p>Return this completed application to:</p> <p><b>City of Kingston</b> Taxation &amp; Revenue 216 Ontario Street Kingston, ON K7L 2Z3</p>	<p><b>Need more information?</b></p> <p>Contact us: Telephone (613)-546-4291 x 2015 Email <a href="mailto:tax@cityofkingston.ca">tax@cityofkingston.ca</a></p>
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PROPERTY INFORMATION					
Address (Number and Street)			Roll Number – (See your Notice of Property Assessment or your property tax bill)		
City/Town/Municipality	Province	Postal Code	1 0 1 1		
<b>Owner's Name</b>			Representative's/Agent's Name (Letter of Authorization signed by owner must accompany the returned form)		
Mailing Address (Number and Street)			Mailing Address (Number and Street)		
City/Town/Municipality	Province	Postal Code	City/Town/Municipality	Province	Postal Code
Telephone Number ( ) -	Fax Number ( ) -	Telephone Number ( ) -	Fax Number ( ) -		

Commercial	Industrial	Description of Vacant Area Include unit/suite number, floor number, building number. Please draw a sketch on page four.	Size of Vacant Area in Sq. ft.	Period of Vacancy (must be at least 90 consecutive days)						MPAC USE ONLY		Municipal Use Only  Amount of Tax Rebate
				FROM			TO			Class	Assessment	
				Year	Month	Day	Year	Month	Day			
<input type="checkbox"/>	<input type="checkbox"/>			-	-		-	-				
<input type="checkbox"/>	<input type="checkbox"/>			-	-		-	-				
<input type="checkbox"/>	<input type="checkbox"/>			-	-		-	-				
<input type="checkbox"/>	<input type="checkbox"/>			-	-		-	-				

Please continue list on Page 2, if required.

<p>APPLICANT – I certify that the information contained on all pages of this form and attachments is true and correct</p>			<p>Total from Page 2 (reverse)</p> <p>GRAND TOTAL</p>
Name of Applicant (print)	Signature	Date	
Position/Title	Do you have authority to bind the Corporation/owner and to certify that the Information is true and correct? <input type="checkbox"/> Yes <input type="checkbox"/> No		
MPAC USE ONLY Name of Assessor (Print)	Signature	Date	
MUNICIPAL USE ONLY Name of Municipal Representative (Print)	Signature	Date	





### Commercial and Industrial Vacancy Rebate Questionnaire

To facilitate the processing of your rebate application, the city requires that you answer and comply with the following as well as provide any additional information, which the treasurer may request regarding this application.

Taxation year for which the application is being made
<b>Municipal Use Only</b> Application #

Roll Number – (See your Notice of Property Assessment or your property tax bill)

1 0 1 1

1. Please state the reason for the vacancy (e.g. cessation of operations, termination of lease, etc.)		
2. Is the vacancy due to the seasonal nature of the occupying business? <input type="checkbox"/> Yes <input type="checkbox"/> No		
3. If this application is for part of a property, how is the vacant area separated from the area still in use?		
4. Is the vacant area normally leased to tenants? <input type="checkbox"/> Yes <input type="checkbox"/> No	5. Is the vacant area currently leased? <input type="checkbox"/> Yes <input type="checkbox"/> No	6. Has the area been leased again after the period of vacancy? <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Is the area leased on short term (daily or monthly basis?) <input type="checkbox"/> Yes <input type="checkbox"/> No	8. Does the owner use the vacant area for storage or any other purpose? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9. Is the space currently available for lease (if commercial space only)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
How is the availability being advertised?		
Please provide contact name and number (e.g. real estate broker, if applicable).		
10. What event marked the start of the vacancy period? (e.g. renovation/retooling, line shutdown)		
11. When or by what event do you expect the vacancy to end? [e.g. completion of renovation/retooling (estimated date), sale of property (2-3 months), upturn of business (time indefinite)]		
12. In addition to answering the above questions, please provide a sketch, on the reverse side of this page, of the vacant floor area (indicate the square feet, floor level and room or suite number identifying the unit).		

#### Appeals

Property owners who disagree with the amount of the rebate that is calculated by the municipality may appeal to the Assessment Review Board (ARB) within 120 days after receiving notification of the rebate amount from the municipality.

As well, if the municipality fails to process a rebate application within 120 days after the deadline for submitting application (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 ARB to ask the Board to determine the amount of rebate entitlement.

Appeals to 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 its website: [www.arb.gov.on.ca](http://www.arb.gov.on.ca) or by telephone 1-800-263-3237.

#### Penalties

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.

For the purpose of verifying a vacancy rebate application, the municipality has 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 the municipality's request for information.



### Sketch of the Vacant Floor

Please provide a sketch of the vacant floor area (indicate the square feet, floor level and room or suite number identifying the unit and include any other pertinent details).

Roll Number – (See your Notice of Property Assessment or your property tax bill)									
1	0	1	1						