

MUNICIPALITY OF CALVIN
SCHEDULE "A" TO BY-LAW NO.2009-002

Application for Rebate of Property Taxes
 For Vacancies in Commercial and Industrial Buildings
 (Section 364, Municipal Act, S.O, 2001, c.25 O.Reg.325/01)

INSTRUCTIONS

- The deadline for submitting applications is the last day of February of the year following the taxation year to which the application relates.
- Application must be mailed or hand delivered to the Municipality of Calvin – Faxes will not be accepted.
- A copy or sketch of the floor plan relating to the vacant area and lease agreements are required.
- Any person who knowingly makes a false or deceptive statement in the 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.

THIS PORTION TO BE COMPLETED BY APPLICANT:

ELIGIBILITY (Please check to confirm eligibility):

TAX YEAR _____

Category 1 – Building 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 ninety (90) consecutive days.

Category 2 – Building that are Partially Vacant

A suite or unit within a Commercial building will be eligible for a rebate, if for at least ninety (90) consecutive days, it was:

- was unused, and
- clearly delineated or physically separated for 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 or immediate occupation, or
 - unfit for occupation.

A portion of an industrial building will be eligible for a rebate, if for at least ninety (90) consecutive days, it was:

- unused, and
- clearly delineated or physically separated for 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.

Property Location _____

Roll Number 4822 _____
 (see your Notice of Assessment or Tax Bill)

Owner's Name _____

Agent's Name _____
 (if applicable)

Mailing Address _____

Mailing Address _____

City _____ Prov. _____ Postal Code _____

City _____ Prov. _____ Postal Code _____

Tel. No. _____ Fax No. _____

Tel No. _____ Fax No. _____

Is this property presently under assessment appeal? Yes No
 Is the vacant area presently being leased to a tenant? Yes No
 Is the vacant area presently being offered for lease? Yes No

Was the vacant area used on a seasonal basis? Yes No
 Is the vacant area being used for storage or for _____ Yes No
 and other purpose?

UNIT OR SUITE NUMBER _____

SQ. FT. OF VACANT AREA _____

NAME OF VACATING TENANT _____

DATE VACATED _____

NAME OF NEW TENANT(if applicable) _____

DATE OCCUPIED _____

I certify that the information contained in this application is true and correct.

Applicant Name(s) (PLEASE PRINT) _____

Applicant Signature(s) _____

Date of Application _____
 Contact Person: _____

Tel No. _____

THIS PORTION FOR OFFICE USE ONLY:	
CLASSIFICATION _____	CVA OF VACANT AREA _____
TOTAL TAXES BILLED _____	
NO. OF DAYS TO REBATE _____	
EXISTING CVA _____	
DATE SENT TO MPAC _____	
	SIGNATURE OF ASSISSOR _____
	DATE _____

ACTION TAKEN IN CONFIRMING CONTINUING VACANCY:

SCHEDULE "B" TO BY-LAW NO. 2009-002

POLICY

Rebate of Property Taxes for Vacancies in Commercial and Industrial Buildings
(in accordance with Section 364 of the Municipal Act, O.Reg. 325/01 and By-law 2009-002)

Principles:

1. The Treasurer is hereby directed to receive and process all applications for vacancy on behalf of the Municipality of Calvin.
2. The Treasurer may authorize other municipal staff to act on his behalf.
3. Any property owner in the commercial or industrial tax class or their authorized agent may file an application under this Policy. A whole building or portion of a building, as outlined in Section 3 of By-law 2009-002, must be vacant for a period of ninety (90) consecutive days to be eligible for a vacancy rebate.
4. The onus rests with the property owner to provide full evidence of vacancy and to file an application that is complete. Information supplied on the application form shall be considered to be the minimum.
5. The Treasurer is authorized to request the submission of additional information if, in the opinion of the Treasurer, the application does not conclusively provide evidence of vacancy. Failure to submit additional evidence of vacancy as required by the municipality within ten (10) business days of the request, invalidates the application and the Treasurer shall reject the application. The applicant will be notified in writing.
6. Up to two applications per year may be filed. One for the first six months of the year (interim rebate issued in July) and one for the last six months of the year (final rebate issued in December or as soon as possible thereafter) or alternatively, one application may be filed for the whole of the year.
7. Application filed after the last day of February of the year following the year of full or partial vacancy shall be rejected. The applicant will be notified in writing.
8. An incomplete application filed during the application period shall be deemed not to be filed until all minimum evidence in support of the application is received.
9. The Treasurer is directed to audit applications by examining supporting documentation, consulting with the owner, and/or initiating site inspections, as deemed necessary to confirm validity of the application.
10. At the sole discretion of the Treasurer, investigations and inspection of the property may be conducted to ascertain the validity of the application, pursuant to Section 12 of By-law 2009-002.
11. The Treasurer is directed to refuse applications where not fully satisfied as to its validity. The applicant will be notified in writing.
12. Tax rebates will be recalculated under the circumstances outlined in Section 12 of By-law 2009-002. (ARB, Minutes of Settlement, Section 357, 358 Decisions, etc.)
13. Any person who knowingly makes a false or deceptive statement in the application is guilty of an offence, and upon conviction, is liable for a fine. In addition to any other penalty provisions by law, any person who contravenes any section of By-law No. 2009-002 is guilty of an offence and subject to the penalties provided in the Provincial Offences Act.
14. Property owners who disagree with the amount of 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. Details regarding the appeal forms and filing fees can be obtained from the ARB at: 1-800-263-3237 or www.arb.gov.on.ca.

Process:

1. Property owner or authorized agent submits an application accompanied by all substantiating information, to the Treasurer, Municipality of Calvin (hand delivered or by mail – no faxes will be accepted).
2. The Treasurer (or delegate) of the Municipality of Calvin forwards copy of the application to the Municipal Property Assessment Corporation (MPAC).
3. MPAC determines the assessed value attributable to the vacant area.
4. MPAC notifies the Municipality of Calvin of the value of the eligible vacant area.
5. The Treasurer (or delegate) of the Municipality of Calvin calculates rebate and notifies property owner. Rebates will be issued as a credit to the tax account of the property owner.

NOTE: IF AN APPLICATION HAS BEEN FILED AND THE AREA BECOMES OCCUPIED, THE TREASURER, MUNICIPALITY OF CALVIN MUST BE NOTIFIED IMMEDIATELY, IN WRITING, OF THE DATE OF OCCUPANCY. LEASE AGREEMENT MUST ACCOMPANY NOTIFICATION.