



# Vacancy Rebate Application

Application #: \_\_\_\_\_  
Municipal Use Only

## Property Tax Rebate for Vacancies in Commercial and Industrial Buildings

Taxation Year: \_\_\_\_\_  
 Interim     Final

### INSTRUCTIONS

- Up to **two applications** may be submitted per year per property.  
Interim applications for the period January to June must be **received** by **July 31<sup>st</sup>**.  
Final applications must be **received** by the **last day of February** of the year following the taxation year to which the application relates.
- Application must be submitted by the owner of the property or authorized agent.
- Any person who knowingly makes a false or deceptive statement in this application or fails to provide required information is guilty of an offence, and upon conviction, is liable for a fine.
- Applications may be subject to site inspection.

- To be eligible for a rebate, a building or portion of a building must satisfy the conditions described in the **eligibility criteria on reverse**.
- The application must be complete and all required information provided.** Failure to provide the supporting documentation **will** result in the rejection of the rebate application.

### Mail or Fax application to:

**City of Brampton**  
 Finance Department, Revenue Division  
 2 Wellington Street West  
 Brampton, ON L6Y 4R2  
 FAX: (905) 874-2296  
 Tel: 311 or 905-874-2000 outside Brampton  
[www.brampton.ca/MyPropertyTax](http://www.brampton.ca/MyPropertyTax)

### PROPERTY INFORMATION

Property Address: \_\_\_\_\_ Roll Number: 2110 - \_\_\_\_\_  
(Number and Street Only)

|                  |        |              |                          |        |              |
|------------------|--------|--------------|--------------------------|--------|--------------|
| Owners Name:     |        |              | Authorized Agent's Name: |        |              |
| Mailing Address: |        |              | Mailing Address:         |        |              |
| City:            | Prov:  | Postal Code: | City:                    | Prov:  | Postal Code: |
| Phone #:         | Fax #: |              | Phone #:                 | Fax #: |              |

### REQUIRED VACANCY DETAILS

| 1 | Description<br><small>(Include unit/suite number, floor number, building number, attach a sketch showing the vacant area, the lease agreement with the previous/present tenant and/or property rent roll and MLS listing or rental advertisement)</small> | Size of Vacant Area in Sq. Ft. | Period of Vacancy |                | MPAC USE ONLY          |       |                      |       |
|---|---|--------------------------------|-------------------|----------------|------------------------|-------|----------------------|-------|
|   |   |                                | FROM<br>YY/MM/DD  | TO<br>YY/MM/DD | Total CVA Current Year |       | Total CVA Prior Year |       |
|   |   |                                |                   |                | Year                   | Value | Year                 | Value |
|   | Name of Last Tenant   | Sq. Ft.                        |                   |                | RTCRTQ                 | Value | RTCRTQ               | Value |
| 2 | Description   |                                |                   |                |                        |       |                      |       |
|   | Name of Last Tenant   | Sq. Ft.                        |                   |                |                        |       |                      |       |
| 3 | Description   |                                |                   |                |                        |       |                      |       |
|   | Name of Last Tenant   | Sq. Ft.                        |                   |                |                        |       |                      |       |
| 4 | Description   |                                |                   |                |                        |       |                      |       |
|   | Name of Last Tenant   | Sq. Ft.                        |                   |                |                        |       |                      |       |
| 5 | Description   |                                |                   |                |                        |       |                      |       |
|   | Name of Last Tenant   | Sq. Ft.                        |                   |                |                        |       |                      |       |
| 6 | Description   |                                |                   |                |                        |       |                      |       |
|   | Name of Last Tenant   | Sq. Ft.                        |                   |                |                        |       |                      |       |

I certify that the information contained in this form and attachments is true and correct and acknowledge that providing false and/or insufficient information is an offence under Section 364 of the *Municipal Act*.

Name of Applicant (print) \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

### MPAC USE ONLY - Assessor's Comments:

Name of Assessor (print) \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

The personal information on this form is collected under authority of the Municipal Act, SO 2001, c.25 and Ontario Regulation 325/01. The information will be used to process the vacancy application. Questions about the collection of this personal information only should be directed to the Supervisor, Tax Policy & Assessment, 2 Wellington St. W, Brampton, On, L6Y 4R2., 905-874-2000.



# Vacancy Rebate Application

## Property Tax Rebate for Vacancies in Commercial and Industrial Buildings

### ELIGIBILITY CRITERIA

#### 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 portion of an **industrial** building, a suite or unit within a **commercial** building will be eligible for a rebate if, for at least 90 consecutive days, it was:

- not used; and
- clearly delineated or physically separated from the used portions of the building

#### Commercial Buildings under Category 1 and Commercial Units under Category 2 MUST Be (Either/Or)

- capable of being leased for immediate occupation
- undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation,
- unfit for occupation.

#### Property is INELIGIBLE for Rebate if (any of the following):

- Property is used for commercial or industrial activity on a seasonal basis;
- Property includes non-permanent structures;
- Property was a storage unit or it was used for storage purposes;
- Property was a hotel, a fuel storage tank, a gravel pit;
- A business was closed due to strike or lockout;
- Property was accessible to a tenant before the commencement of a lease (if the access was for the purpose of building out or constructing leasehold improvements);
- During the period of vacancy, it was included in a sub-class for vacant land; or
- The City paid or credited a rebate in respect of the building, structure or portion, as the case may be, for any three or more consecutive taxation years before the taxation year in respect of which the application is made.

### APPLICATION REQUIREMENTS

Applicants must provide all supporting documentation, every time an application is submitted. The City will use the documents supplied in the application verification process.

Completed application form and the supporting documentation **must** contain the following:

1. Taxation year applied for and type of application; interim or final.
2. Name, address and roll number.
3. The square footage and description (i.e. unit/suite number) of the vacant area and vacancy period “from” and “to” dates.
4. Name of applicant and signature.
5. A sketch/ floor plan of the vacant area must be included with the application.
6. A copy of fully executed expired and fully executed current lease. The lease agreement shall include pages that identify the premises, sections that allow rent free use, the commencement and ending of the term, and signature page where both owner and tenant have signed.
7. If lease terminated, a copy of the fully executed lease and a documentation showing the last day the tenant occupied the space i.e. letter of intent to vacate, a notice of eviction, a court order.
8. A copy of rent roll for the property. A rent roll that is handwritten, typed, or prepared on a spreadsheet/word processing software page will not be accepted unless supported by other verification documents.
9. Letter from property owner or authorized agent to clarify that the eligible space was never tenanted or was previously owner occupied, if applicable.
10. Documentation that the property was offered for lease within the vacancy period, such as MLS listing or rental advertisement i.e. a copy of a newspaper/internet advertisement. All advertisements must contain the date of the ad.
11. The owner may be required to submit a notarized statement or an affidavit confirming the vacant area and timeframe.
12. When an agent is representing the owner, written authorization from the owner is required.

# Vacancy Rebate Application

## Property Tax Rebate for Vacancies in Commercial and Industrial Buildings

### APPLICATION AND VERIFICATION PROCESS

Steps followed by the City of Brampton with respect to the processing of vacancy application:

- The property owner or authorized representative submits an **application along with all required supporting documents/information** on or before legislated deadline. Applications received after deadline will not be accepted. The owner of the property is responsible for ensuring that the application is received by the City of Brampton on time and for retaining proof of submission and a copy of their application.
- The application must meet the requirements as outlined in section 364 of the *Municipal Act*, Ontario Regulation 325/01 and Ontario Regulation 581/17, as amended.
- The application is forwarded to the Municipal Property Assessment Corporation (MPAC) for a determination of the assessment value associated with the eligible vacant portion of the property.
- The verification process begins. Documents are reviewed and additional requests for documentation are made if required. Failure to provide the additional information or produce records **within 30 days** will result in **rejection** of application. Verification process may include a property inspection.
- The City of Brampton calculates the amount of the rebate and notifies the property owner.

### REFUND

Once the application is finalized and the amount of rebate calculated, the vacancy credit is refunded to the current owner or applied to property tax account.

The City of Brampton will credit all or part of the rebate owing against overdue taxes. The vacancy rebate credit will be applied to the property tax account and refunds will be issued only for the credit balance remaining after all overdue taxes have been paid. Refunds will typically be processed within 4 to 6 weeks.

If the property is being sold and there is an outstanding vacancy rebate application, it is recommended that solicitors make provisions for readjustment of taxes subsequent to closing. Refunds will only be issued to a previous owner of the property with written direction from the current owner or their solicitor.

The Letter of Direction must include the following:

- Property address and tax roll number
- Who the refund should be made payable to (including mailing address)
- Reason for the credit (e.g., 2017 Final Vacancy Rebate)
- Could the refund be for an amount other than the entire rebate amount, a specific dollar amount must be indicated. The City is not responsible for pro-rating rebate amounts.
- Signature of the current owner or a representative that is authorized to sign on behalf of the current owner.

### APPEALS

If the owner does not agree with the amount, the owner can file a complaint with the Assessment Review Board (ARB). The complaint must be in writing within 120 days after the City of Brampton mails its determination. For more information about the complaint process contact the ARB at [www.arb.gov.on.ca](http://www.arb.gov.on.ca)

If the property's assessment is subsequently changed as a result of an Assessment Appeal, Court Decision, Request for reconsideration or a Tax Appeal, any related rebate amount for the taxation year will be recalculated.

**Note:** For complete information about eligibility and application requirements; refer to section 364 of the *Municipal Act*, Ontario Regulation 325/01 and Ontario Regulation 581/17, as amended.

# Vacancy Rebate Application

## Property Tax Rebate for Vacancies in Commercial and Industrial Buildings

Roll Number: 2110 - \_\_\_\_\_

|    | Description of Vacant Area<br><small>(Include unit/suite number, floor number, building number, attach a sketch showing the vacant area, the lease agreement with the previous/present tenant and/or property rent roll and MLS listing or rental advertisement)</small> | Size of Vacant Area in Sq. Ft. | Period of Vacancy |                | MPAC USE ONLY          |       |                      |       |
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|    |  |                                |                   |                | Year                   | Value | Year                 | Value |
| 7  | Description  | Sq. Ft.                        |                   |                | RTCRTQ                 | Value | RTCRTQ               | Value |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 8  | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 9  | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 10 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 11 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 12 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 13 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 14 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 15 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 16 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 17 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 18 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 19 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 20 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |
| 21 | Description  | Sq. Ft.                        |                   |                |                        |       |                      |       |
|    | Name of Last Tenant  |                                |                   |                |                        |       |                      |       |

I certify that the information contained in this form and attachments is true and correct and acknowledge that providing false and/or insufficient information is an offence under Section 364 of the *Municipal Act*.

Name of Applicant (print) \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

|   |                 |            |
|---|-----------------|------------|
| <b>MPAC USE ONLY - Assessor's Comments:</b> |                 |            |
|   |                 |            |
| Name of Assessor (print) _____              | Signature _____ | Date _____ |