Taxation year for which the application is being made	
Municipal use only application number	

Application for Commercial and Industrial Vacancy Rebate of Property Taxes

Instructions

- The deadline for submitting applications is February 28 of the year following the taxation year to which the application relates.
- One application per property (i.e. roll number) and applications may be made a maximum of twice per year per property.
- **Send completed application to Attn: I. Poustie, Finance Dept., Town of Oakville, 1225 Trafalgar Road, ON L6H 0H3. Fax 905-815-5964 / Email ipoustie@oakville.ca**
- 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 one or category two below.

Please mark (x) to confirm eligibility.

Eligibility

Category one – Buildings that are entirely vacant
A whole **commercial** or **industrial** building will be eligible for a rebate if the entire building was not used for any purpose for at least 90 consecutive days.

Category two – 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:

- ☐ Not used for any purpose; 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:

- ☐ Not used for any purpose; 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 subclass for vacant land.

The following documents must accompany this application:

- If previously leased, most current lease agreement, name of lessee and phone number
- Copy of a floor plan or sketch indicating vacant space

Please note: Applications must be complete, containing all information requested. Incomplete applications will not be processed and will be returned to sender.

Refunds

As taxes are a lien on property, adjustments resulting from vacancy rebates are applied to the property tax account at the time of determination. If you have an outstanding vacancy application and are selling your property, please ensure your lawyer makes provision for readjustment of taxes subsequent to your closing. Refunds can only be issued to a previous owner of the property with written direction from the current owner.

Property Information

Address (number, street, suite number)	Roll number (refer to your tax bill) **2401**
Town **Oakville** Province **ON** Postal code	Account number (five to six digit number on tax bill)
Owner's name	Representative's / agent's name (if applicable)
Mailing address (number, street, suite)	Mailing address (number, street, suite)
City Province Postal code	City Province Postal code
Phone number Fax number	Phone number Fax number

Roll number from previous page	

Application for Rebate of Property Taxes

(For vacancies in commercial and industrial buildings)

Commercial	Industrial	Description of vacant area (include unit/suite number, floor number, building number)	Size of vacant area in square feet	Period of vacancy must be at least 90 consecutive days		MPAC use only Assessment	Municipal use only Tax Rebate
				From DD/MM /YYYY	To DD/MM /YYYY		
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						Total municipal rebate	

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

Name of applicant (print)	Signature	Date
MPAC use only Name of assessor (print)	Signature	Date
Municipal use only Municipal representative (print)	Signature	Date

The information on the 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.