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

Corporation of the City of Mississauga
Mississauga Taxes
300 City Centre Drive, 4th floor
MISSISSAUGA ON L5B 3C1
Tel.: 3-1-1 or 905-615-4311*
FAX: 905-615-3972
*outside city limits

Personal information on this form is collected under the authority of the Municipal Act 2001, SO 2001, c. 25 and will be used to process your vacancy rebate application. Questions about the collection of this personal information only should be directed to the Manager, Revenue and Taxation, 300 City Centre Drive, Mississauga, Ontario, L5B 3C1, 905-615-3200 ext. 3484.

Taxation year for which application is being made:
☐ Interim ☐ Final ☐ Omit

Application No.

INSTRUCTIONS - (Also see reverse for further details)

- Only two applications can be submitted per year per property. Interim applications must be received by July 31st. Final applications must be received by the last day of February of the year following the taxation year to which the application relates. Applications related to omitted assessments must be received within 90 days of the mailing date of the Property Assessment Change Notice.
- Application must be submitted by the owner of the property or authorized agent.
- Applications may be subject to an on site audit and inspection.
- 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 the **eligibility criteria on reverse.**
- **The application must be complete and all required information provided. If incomplete, your application cannot be processed and will be returned to you.**

PROPERTY INFORMATION

Address	Tax Roll Number

Owner's Name			**Authorized Agent's Name** (owner's written authorization must be provided)		
Mailing Address (number & street)			Mailing Address (number & street)		
City	Province	Postal Code	City	Province	Postal Code
Email Address			Email Address		
Phone Number	Fax		Phone Number	Fax	

REQUIRED VACANCY DETAILS

In order to process this application, the following **must** be provided:
Two (2) copies of a sketch of the vacant area; and 1 copy of lease agreement(s) with the previous tenant(s) or 1 copy of full year's rent roll.

Tenant Information	Size of Vacant Area (Sq. Ft.)	Period of Vacancy Year / Month / Day	TOTAL CVA Current Year (Year) RTC/RTQ	TOTAL CVA Current Year (Value) Value	TOTAL CVA Prior Year (Year) RTC/RTQ	TOTAL CVA Prior Year (Value) Value
1. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
2. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
3. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
4. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				

I, the applicant, certify that the information contained in all pages of this form and attachments is true and correct.
I have also included the following mandatory requirements

- 2 copies of sketch
- 1 copy of lease agreement(s) or 1 full year's rent roll
- agent authorization, if applicable

Distribution: APPLICANT - Retain gold for your records, return all other copies to City.

Name of Applicant (print)	Signature	Date

MPAC USE ONLY Distribution MPAC: Retain pink for your records, return yellow to City.

Name of Assessor (print)	Signature	Date	Phone No.

Property Code	Assessor's Comments: Please list any activity on the property for the time period of this application such as apportionments, reconsiderations, appeals, supplementary /omitted assessment(including effective date & amount),

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10. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
11. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
12. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
13. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				
14. Name of Last Tenant Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From To				

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ELIGIBILITY CRITERIA

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

Category 1 - Buildings that are <u>entirely vacant</u>

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 <u>partially vacant</u>

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.

<u>Exclusions</u>

A building or portion of a building will **<u>not</u>** 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 terms of which had commenced; or
- during the period of vacancy it was included in a sub-class for vacant land.

<u>APPLICATION REQUIREMENTS</u>

Completed application forms must contain the following:

1. Taxation year applied for
2. Type of application
3. Name, address and roll number
4. Owner's written agent authorization if application made by an agent
5. Vacancy details including unit/suite, square footage and vacancy period from and to dates
6. Signature
7. 2 copies each of sketch, lease agreement(s)/rent roll, letter if space was never tenanted or was previously owner occupied.
8. If this application is for an omitted assessment please attach a copy of the omitted assessment notice from MPAC.

<u>REFUNDS</u>

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.