

MEMOTO: Commercial and Industrial Property Owners
FROM: Angela Cifani, Director of Finance & Administration, Town of Lincoln
RE: Property Tax Rebates for Vacant Commercial and Industrial Buildings

Starting in 2001, property tax relief for vacant commercial and industrial buildings is provided to property owners through rebates administered by the Municipality.

Property owners who are eligible for a rebate must complete the attached *Vacant Commercial and Industrial Building Questionnaire* and *Application for Rebate of Property Taxes*. These forms must be signed and returned to the Town of Lincoln no later than February 28, 2009, for rebates relating to the 2008 tax year. If portions of a property are classified in different property classes, a separate application must be filed for each portion.

To be eligible for a rebate, a building or portion of a building must satisfy the following conditions:

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.

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:
 - Unused; and
 - Clearly delineated or physically separated from the used portions; and
 - Either - capable of being leased for immediate occupation, or
- not capable of being leased due to ongoing renovations 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:
 - Unused; and
 - Clearly delineated or physically separated from the used portions.

Exclusions

- Seasonal Property: Businesses that operate on a seasonal basis are not eligible for a rebate for the seasons they are closed.
- Leased Property: Buildings or portions of buildings that are vacant but are leased to a tenant are not eligible for a rebate.
- Vacant Land Sub-Class: Buildings that are in a vacant land subclass are not eligible for a rebate.

Applications will be considered *received* when, at the discretion of the municipality, the application is complete. If additional information is required, the municipality will contact the applicant and provide reasonable time to submit the required information. This information is collected under the authority of Section 364 of the Municipal Act, 2001 and Ontario Regulation 325/01 and will be used only for the purpose of determining eligibility for a property tax rebate and the amount of the rebate in respect to vacant commercial and industrial buildings

There is no fee for filing the application. Any person who knowingly makes a false or deceptive statement in an application under this program is guilty of an offence and is liable on conviction to a fine of not more than an amount that is twice the amount of the rebate sought and not less than \$500.

If you have further questions, do not hesitate to call either Angela Cifani, Director of Finance & Administration at (905) 563-8205 ext. 228 or Caterina Giacoboni, Tax Clerk at (905) 563-8205, ext. 224.

A handwritten signature in cursive script, appearing to read "A. Cifani", is written over a horizontal line. The signature is enclosed in a thin rectangular border.

Angela Cifani
Director of Finance & Administration
Town of Lincoln



Vacant Commercial and Industrial Building Questionnaire

Instructions:

- Please complete all questions of this questionnaire and sign and date the form when completed in the provided area. If a question is not applicable to your application, please state not applicable. If you require additional space to answer a particular question, please attach a separate page indicating the applicable question.
- The deadline for submitting the application and questionnaire is February 28 of the year following the taxation year to which the application relates.
- Please forward this completed application and questionnaire to the attention of the Tax Clerk at the municipal office of the Town of Lincoln.

Vacancy Rebate Questions:

1. Please provide a description of the nature of the occupying business for the unused area for which this application applies. Is the nature of these operations seasonal?

2. Please provide a sketch drawing of the vacant building or portion of building indicating the dimensions of the vacant area. Please show the calculations used to determine the size of the vacant area in square feet.

3. State the reason for the vacancy (i.e. cessation of business, termination of lease, unfit for use, under renovation, etc.).

4. Is the building normally leased to tenants? If the answer is yes, when did the lease expire?

Has a new lease been signed and if so, what is the start date of the new lease?



5. Please state other uses of the vacant building during the vacancy period (i.e. storage by owner, etc.). If the answer is none, please state so.

6. When do you expect the vacancy period to end (i.e. completion of renovations, new lease, sale of property, upturn of business, etc.)?

7. If the vacancy relates to a portion of the building, please indicate how the portion is delineated from the other portions of the building that were in use during the vacancy period.

8. If the portion of the building is a commercial property, please answer the following questions:
 - Was the building capable of being leased during the vacancy period?

 - If the answer is no, what work is being completed to make the space available for lease?

 - How was the availability being advertised (i.e. signage on site, real estate agent, etc.)?

I certify that the answers to the questions on all pages of this form and any attachments are true and correct.

Name of Applicant

Signature

Date

Please complete the attached authorization form to authorize MPAC to release the information regarding the calculation of assessed value for the vacant area.



LETTER OF AUTHORIZATION

To Whom It May Concern:

This letter authorizes the Municipal Property Assessment Corporation (MPAC) to release to the Town of Lincoln information regarding the calculation of assessed value for the vacant area for the following property:

Address: _____

City: _____ Province: _____ Postal Code: _____

Roll Number: _____

Dated this _____ day of _____, _____.

Signature

Print Name

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 **February 28** of the year following the taxation year to which the application relates.
- 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.)

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

- unused; 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:

- unused; 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 sub-class for vacant land.

Note: For complete information about eligibility and application requirements, refer to section 442.5 of the *Municipal Act* and Ontario Regulation 325/01.

For general information about the rebate program, you may refer to the Ministry of Finance bulletin entitled "Property Tax Rebates for Vacant Commercial and Industrial Buildings." This bulletin is available on the internet at www.gov.on.ca/FIN.

PROPERTY INFORMATION

Address (Number and Street)			Roll Number (See your notice of property assessment or your property tax bill, or contact your local municipality.)		
City/Town/Municipality, etc.	Province	Postal Code			

Owner's Name			Representative's/Agent's Name (if applicable)		
--------------	--	--	---	--	--

Mailing Address (Number and Street)			Mailing Address (Number and Street)		
City/Town/Municipality, etc.	Province	Postal Code	City/Town/Municipality, etc.	Province	Postal Code

Phone Number ()	Fax Number ()	Phone Number ()	Fax Number ()
------------------	----------------	------------------	----------------

Commercial Industrial	Description of Vacant Area (Include unit/suite number, floor number, building number. Attach sketch if necessary.)	Size of Vacant Area in Sq. Ft.	Period of Vacancy (Must be at least 90 consecutive days.)						MPAC USE ONLY Assessment	MUNICIPAL USE ONLY Amount of Tax Rebate
			FROM day	month	year	TO day	month	year		
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								
<input type="checkbox"/> <input type="checkbox"/>		sq. ft.								

List continued on Page 2

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

Name of Applicant (print)	Signature	Date	Total from Page 2
MPAC USE ONLY Name of Assessor (print)	Signature	Date	
MUNICIPAL USE ONLY Name of Municipal Representative (print)	Signature	Date	
			GRAND TOTAL

The information on this 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. Questions about the collection of personal information should be directed to your local municipal office.

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

Roll Number (See your notice of property assessment or your property tax bill, or contact your local municipality.)

<input type="checkbox"/> Commercial <input type="checkbox"/> Industrial	Description of Vacant Area (Include unit/suite number, floor number, building number. Attach sketch if necessary.)	Size of Vacant Area in Sq. Ft	Period of Vacancy <i>Must be at least 90 consecutive days.</i>						MPAC USE ONLY	MUNICIPAL USE ONLY
			FROM			TO			Assessment	Amount of Tax Rebate
			day	month	year	day	month	year		
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								
<input type="checkbox"/>		sq. ft.								

Page 2 Total
Transfer to Page 1