



# Vacancy Rebate Application

Please complete this rebate form and return to the City of Pickering, Taxation Section, One The Esplanade, Pickering, ON L1V 6K7, Telephone 905.420.4614, Fax 905.420.5313, or email [propertytaxes@pickering.ca](mailto:propertytaxes@pickering.ca)

## Instructions

- Only 2 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 may be submitted by a person representing the owner. Where there has been an ownership change during the year relative to a vacancy rebate application, the rebate will be credited directly to the tax account, and must be reconciled between the parties to the sale/purchase.
- 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 page 4 of this application.
- **The application must be complete and all required information provided. The onus is on the applicant to provide documentation to support their vacancy rebate application when the application is submitted. Failure to provide the documentation may result in the rejection of the rebate application.**

Application #  Taxation Year   Interim  Final  Omit

## Property Information

Owner  Tax Roll #   
Property Address  Unit #   
Mailing Address  Unit #   
City  Province  Postal Code   
Telephone #  Fax #

## Owners Written Authorization Must be Provided

Name of Authorized Agent   
Mailing Address (# and street)  Unit #   
City  Province  Postal Code   
Telephone #  Fax #



# Vacancy Rebate Application

## MPAC Use Only

First/Last Name of Last Tenant	Size of Vacant Area (sq.ft.)	Period of Vacancy (m/d/y)		Total CVA Current Year		Total CVA Prior Year	
		From	To	(Year)	(Value)	(Year)	(Value)
				RTC/ RTQ	Value	RTC/ RTQ	Value
1. <input type="text"/> Unit/Suite #, Floor #, Building #, Entire Building <input type="text"/>							
2. <input type="text"/> Unit/Suite #, Floor #, Building #, Entire Building <input type="text"/>							
3. <input type="text"/> Unit/Suite #, Floor #, Building #, Entire Building <input type="text"/>							
4. <input type="text"/> Unit/Suite #, Floor #, Building #, Entire Building <input type="text"/>							
5. <input type="text"/> Unit/Suite #, Floor #, Building #, Entire Building <input type="text"/>							



# Vacancy Rebate Application

## Required Vacancy Details

In order to be eligible for a vacancy rebate, each application is to be accompanied by the following:

- 1 copy of vacancy application
- 1 copy of sketch of the vacant area
- 1 copy of any lease agreement(s) for the previous tenant(s) and/or new tenant(s)
- Rent roll
- 1 copy of letter from the property owner or authorized agent to certify that the eligible space was never tenanted or was previously owner occupied
- 1 copy of omitted assessment notice from MPAC. (If this application is for an omitted assessment)
- 1 copy of MLS listing or rental advertisement

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

Name of Authorized Officer

Signature

Date

### Office Use Only

Application Approved

Application Rejected

Name

Signature

Date



## Eligibility Criteria

In order for a property to be eligible for a vacancy rebate it must meet the following 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 suite or unit within a commercial building will be eligible for a rebate if:

- vacant for at least 90 consecutive days
- not used for any purpose
- clearly delineated or physically separated from the used portion of the building
- capable of being leased for immediate occupation
- not capable of being leased for immediate occupation because it was undergoing or in need of repairs or renovations

**A suite, unit or portion of building within an industrial building will be eligible for a rebate if:**

- vacant for at least 90 consecutive days
- not used for any purpose; and clearly delineated or physically separated from the used portions of the building

## Exclusions

### **Seasonal Property**

Businesses that operate on a seasonal basis are not eligible for a rebate.

### **Leased Property**

Buildings or portions of buildings are vacant but are leased to a tenant, whether occupied or not, are not eligible for a rebate.

### **Vacant Land Sub-Class**

Buildings that are included in a vacant land sub-class (e.g. new buildings that have never been occupied) are not eligible for a rebate.



## Application Requirements

In order to be eligible for a vacancy rebate, each application is to be accompanied with copies of the following:

- vacancy application
- sketch of the vacant area
- lease agreement(s) for previous tenant(s) and/or new tenant(s)
- letter from the property owner or authorized agent to certify that the eligible space was never tenanted or was previously owner occupied
- omitted assessment notice from MPAC (if this application is for an omitted assessment)
- MLS listing or rental advertisement
- rent roll

**The onus is on the applicant to provide the documentation to support their vacancy rebate application. Failure to provide the above documentation may result in the rejection of the rebate application.**



Please complete and sign the following 2 page questionnaire and submit with the completed vacancy rebate application form. Please provide as much detail as possible. If additional space is required, attach a separate sheet.

Property Tax Roll #

1. State the reason for the vacancy (e.g., cessation of operations, termination of lease, renovations, etc.).

2. Is the vacancy due to the seasonal nature of the occupying business?

3. If this application is for portion of a property, how is vacant area separated from the area still in use?

4. Is the vacant area normally leased to tenants?

5. Is the vacant area currently leased?



6. Has the area been leased again after the period of vacancy?

7. Is the area leased on a short-term basis (daily or monthly)?

8. Is the vacant area used by the owner for storage or any other purpose?

9. Is the space currently available for lease? How is the availability being advertised? Please provide copies of listing agreement/advertisements and/or photos of signage. (If you are providing website advertising or photos they must be dated for the vacancy period claimed.)

10. When or by what event do you expect the vacancy to end? (e.g., completion of renovation/retooling (estimated date), sale of property (2-3 months), upturn of business (time identified).)

**Please note that any person who knowingly makes a false or deceptive statement on this application is guilty of an offence and upon conviction is liable for a fine.**

Name of Authorized Officer  
(please print)

Signature

Date