



Taxation year for which the application is being made

MUNICIPAL USE ONLY Application #

Application for Rebate of Property Taxes

For Vacancies in Commercial and Industrial Buildings within the City of Waterloo

INSTRUCTIONS

Up to two applications may be submitted per year per property

- **Interim Vacancy Application** for the period January to June must be received by **July 31st**
- **Final Vacancy Application** must be received by **the last day of February of the year** following the taxation year to which the application relates

Please check (✓) all that apply

- This application covers all vacancies that occurred during the entire year.
 - This application covers vacancies that occurred during the first six months of the year.
 - This application covers vacancies that occurred during the last six months of the year.
- This is my first second application this year.

- Application must be submitted by the owner of the property or authorized agent. If the application is being filled out on behalf of a property owner, it must be accompanied by a current letter of authorization.
- 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.
- Application may be subject to a site audit and inspection.
- 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.
- The application must be complete and all required information provided. Failure to provide the supporting documentation may result in the rejection of the rebate application.
- Return this completed application to the City of Waterloo.

ELIGIBILITY CRITERIA

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 a least 90 consecutive days; It was

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

A portion of an **industrial** 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

If a vacancy occurs after October 3rd within a taxation year, this would not qualify as a vacancy for the year unless the vacancy continued into the next taxation year and meets the eligibility criteria **(90 consecutive days)**.

If the vacancy continues into the next taxation year and meets the eligibility criteria, an application must be submitted for both years; one covering the period from October 3rd to the end of that taxation year, and a second application for the following taxation year for the same vacant space.

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 terms of which had commenced; or
- During the period of vacancy it was included in a sub-class for vacant land.

APPLICATION REQUIREMENTS

You must submit two copies of your application.

All applicants must provide appropriate documentation as evidence to support their application every time an application is submitted. The City will use the documents for verification process.

Completed applications (provided by the City) 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. Sketch/floor plan of the building and the square footage of the area(s)
5. A copy of fully executed expired and fully executed current lease. The lease agreement should 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
6. If the lease is terminated, a copy of the fully executed current 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
7. 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
8. Letter from property owner or authorized agent to clarify that the eligible space was never tenanted or was previously owner occupied, if applicable
9. Evidence that the property was advertised for rent/lease such as a copy of a real estate agent's listing agreement showing when the unit was available for rent and a copy of the subsequent lease provided that it disclosed the square footage of the subject property; or a copy of newspaper/internet advertisements corresponding to the period that a vacant unit was available
10. When an agent is representing the owner, written authorization from the owner

If the above documentation is not available, the property owner may be required to submit a notarized statement or affidavit. Either of these documents must contain the name, address and telephone number of the individual notarizing the document.

Vacancy rebates are credited to the owner on record.

If you have an outstanding vacancy application and are selling your property, ensure that your lawyer makes provision for readjustment of taxes subsequent to your closing.

We do not accept Vacancy Application forms by fax or e-mail. If you are using a courier service please ensure the package is in our office on the due date and not in transit.

Application for Rebate of Property Taxes

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PROPERTY INFORMATION

Address (Number and Street)			Roll Number (See your notice of property assessment or your property tax bill)																
Municipality City of Waterloo			3	0	1	6													
Owner's Name (print)			Authorized Agent's Name (If Applicable) (Print)																
Mailing Address			Mailing Address (Number and Street)																
City/Town	Province	Postal Code	City/Town	Province	Postal Code														
Phone Number ()	Fax Number ()	Phone Number ()		Fax Number ()															

REQUIRED VACANCY DETAILS

Description of Vacant Area <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 Square Feet)	Period of Vacancy (MMM/DD/YY)		MPAC USE ONLY
<input type="checkbox"/> ITN	Description	sq. ft.	From	/ /	Class
<input type="checkbox"/> CTN	Name of Last Tenant		To	/ /	Assessment
<input type="checkbox"/> ITN	Description	sq. ft.	From	/ /	Class
<input type="checkbox"/> CTN	Name of Last Tenant		To	/ /	Assessment
<input type="checkbox"/> ITN	Description	sq. ft.	From	/ /	Class
<input type="checkbox"/> CTN	Name of Last Tenant		To	/ /	Assessment
<input type="checkbox"/> ITN	Description	sq. ft.	From	/ /	Class
<input type="checkbox"/> CTN	Name of Last Tenant		To	/ /	Assessment
<input type="checkbox"/> ITN	Description	sq. ft.	From	/ /	Class
<input type="checkbox"/> CTN	Name of Last Tenant		To	/ /	Assessment

I certify that the information stated on this form is true and correct. A person who knowingly makes a false or deceptive statement in an application for a rebate is liable, upon conviction, to a fine of double the amount of the rebate that the person sought to obtain through his/her false or deceptive statement.

Applicant's Name	Applicant's Signature	Date
MPAC USE ONLY Name of Assessor (print)	Signature	Date
MPAC USE ONLY Name of Assessor (print)	Signature	Date

Personal Information on this form is collected under the authority of Section 364 of the Municipal Act and Ontario Regulation 325/01 and will be used to process your application. Questions about the collection of this personal information only should be directed to Manager of Revenue 519-747-8718 or by Mail to 100 Regina St. S P.O Box 337 Stn. Waterloo, Waterloo Ontario N2J 4A8

APPLICATION PROCESS

The following steps are followed by the City of Waterloo with respect to the processing of vacancy application:

- The property owner or authorized representative submits an application on or before the 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 Waterloo on time and for retaining proof of submission of application and a copy of the application.
- 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.
- Documents are reviewed and additional requests for documentation are made if required as part of the initial verification process.
- A secondary verification process may be required. The secondary verification may include a property inspection or a request for further information.
- MPAC determines and provides the assessed value of the eligible vacant property to the City of Waterloo.
- The City of Waterloo verifies the claim based on the evidentiary documents provided.
- The City of Waterloo calculates the amount of the rebate and notifies the property owner.
- The vacancy credit is applied to tax account.

When the rebate has been processed, a notice indicating the amount of the rebate will be issued to the applicant/agent. The City of Waterloo has the authority to credit all or part of the rebate against an outstanding tax liability of the owner. If no tax liability exists, a refund will be issued upon receiving a written request from the property owner.

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 Waterloo mails its determination. For more information about the complaint process contact the ARB at 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.

For complete information about eligibility and application requirements, refer to section 364 of the Municipal Act and Ontario Regulation 325/01 or visit the City's website to obtain a copy of the Vacancy Rebate Policy.