



Schedule "A" to By-law No. 2014-29

Application for Rebate of Property Taxes  
 For Vacancies in Commercial and Industrial Buildings  
 (Section 364, Municipal Act, S.O, 2001, c.25, O.Reg. 325/01)

**INSTRUCTIONS**

- The deadline for submitting applications is the last day of February of the year following the taxation year to which the application relates.
- Application must be mailed or hand delivered to the Township of Nairn and Hyman Tax Department – **Faxes will not be accepted.**
- A copy of the sketch for the floor plan relating to the vacant area and lease agreements **are required.**
- Any person who knowingly makes a false or deceptive statement in the 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 condition described in **Category 1** or **Category 2** below.

**THIS PORTION TO BE COMPLETED BY APPLICANT**

**TAX YEAR** \_\_\_\_\_

**ELIGIBILITY (Please check to confirm eligibility):**

**Category 1 – Buildings that are Entirely Vacant**

A whole commercial  or Industrial  building will be eligible for rebate if:  
 the entire building was unused for at least ninety (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 ninety (90) consecutive days, it was:

- was unused, and
- clearly delineated, or physically separated from the used portions for the building, and
- either
  - capable of being leased for immediate occupation, or
  - undergoing or in need of repairs or renovation that prevented it from being available for lease or immediate occupation, or
  - unfit for occupation.

A **portion** of an **Industrial** building will be eligible for a rebate, if for at least ninety (90) 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.

**FOR ADDITIONAL INFORMATION, PLEASE REFER TO BACK OF APPLICATION FORM**

Property Location \_\_\_\_\_

Roll Number **5231** \_\_\_\_\_  
 (see your Notice of Assessment or tax Bill)

Owner's Name \_\_\_\_\_ Agents Name \_\_\_\_\_  
 (if applicable)

Mailing Address \_\_\_\_\_ Mailing Address \_\_\_\_\_

Town \_\_\_\_\_ Prov \_\_\_\_\_ Postal Code \_\_\_\_\_ Town \_\_\_\_\_ Prov \_\_\_\_\_ Postal Code \_\_\_\_\_

Tel.No \_\_\_\_\_ Fax.No \_\_\_\_\_ Tel.No \_\_\_\_\_ Fax.No \_\_\_\_\_

- Is this property presently under assessment appeal? Yes  No
- Is the vacant area presently being leased to a tenant? Yes  No
- Is the vacant area presently being offered for lease? Yes  No
- Was the property area used on a seasonal basis? Yes  No
- Is the vacant area being used for storage or for any other purpose? Yes  No

UNIT OR SUITE NUMBER \_\_\_\_\_ SQ.FT.OF VACAN AREA \_\_\_\_\_

NAME OF VACATING TENANT \_\_\_\_\_ DATE VACATED \_\_\_\_\_

NAME OF NEW TENANT (if applicable) \_\_\_\_\_ DATE OCCUPIED \_\_\_\_\_

**I certify that the information contained in this application is true and correct.**

Applicant Name(s) (PLEASE PRINT) \_\_\_\_\_ Applicants Signature(s) \_\_\_\_\_  
 \_\_\_\_\_

Date of Application \_\_\_\_\_ Tel.No. \_\_\_\_\_  
 Contact Person \_\_\_\_\_

**THIS PORTION FOR OFFICE USE ONLY:**

CLASSIFICATION \_\_\_\_\_ CVA OF VACANT AREA \_\_\_\_\_

TOTAL TAXES BILLED \_\_\_\_\_

NO. OF DAYS TO REBATE \_\_\_\_\_

EXISTING CVA \_\_\_\_\_

DATE SENT TO MPAC \_\_\_\_\_

\_\_\_\_\_  
 SIGNATURE OF ASSESSOR

**ACTION TAKEN IN CONFIRMING CONTINUING VACANCY**



**Schedule "B" to By-law No. 2014-29**

**Policy Rebate of Property Taxes  
for vacancies in Commercial and Industrial  
Buildings  
(in accordance with Section 364 of the  
Municipal Act, O.Reg. 325/01**

**PRINCIPLES:**

1. The Treasurer is hereby directed to receive and process all applications for vacancy on behalf of The Township of Nairn and Hyman.
2. The Treasurer may authorize other municipal staff to act on their behalf
3. Any property owner in the commercial or industrial tax class or their authorized agent may file an application under this policy. A whole building or portion of a building, as outlined in Section 3 of By-law 2014-29, must be vacant for a period of ninety (90) consecutive days to be eligible for a vacancy rebate.
4. The onus rests with the property owner to provide full evidence of vacancy and to file an application that is complete. Information supplied on the application form shall be considered to be the minimum.
5. The Treasurer is authorized to request the submission of additional information if, in the opinion of the Treasurer, the application does not conclusively provide evidence of vacancy. Failure to submit additional evidence of vacancy as required by the municipality **within ten (10) business days** of the request, invalidates the application and the Treasurer shall **reject** the application. The applicant will be notified in writing.
6. Up to two applications per year may be filed. One for the six months of the year (interim rebate issued in July) and one for the last six months of the year (final rebate issued in December or soon as possible thereafter) or alternatively, one application may be filed for the whole of the year.
7. Applications filed **after** the last day in February of the following year of full partial vacancy shall be **rejected**. The applicant will be notified in writing.
8. An incomplete application filed during the application period shall be deemed not to be filed until all minimum evidence in support of the application is received.
9. The Treasurer is directed to audit applications by examining supporting documentation, consulting with the owner, and/or initiating site inspections, as deemed necessary to confirm validity of the application.
10. At the sole discretion of the Treasurer, investigations and inspection of the property may be conducted to ascertain the validity of the application, pursuant to Section 12 of By-law 2014-29.
11. The Treasurer is directed to refuse applications where not fully satisfied as to its validity. The applicant will be notified in writing.
12. Tax rebates will be recalculated under the circumstances outlined in Section 12 of By-law 2014-29 relating to Assessment Review Board Minutes of Settlement, Section 357, 358 Decisions, etc.
13. Any person who knowingly makes a false or deceptive statement in the application is guilty of an offence, and upon conviction is liable for a fine. In addition to any other penalty provisions, any person who contravenes any section of By-Law No. 2014-29, is guilty of an offence and subject to the penalties provided in the Provincial Offences Act.
14. Property owners who disagree with the amount of rebate that is calculated by the municipality may appeal to the Assessment Review Board (ARB) within 120 days after receiving notification of the rebate amount from the municipality. Details regarding the appeal forms and filing fees can be obtained from the ARB at: 1-800-263-3237 or [www.arb.gov.on.ca](http://www.arb.gov.on.ca)

**PROCESS:**

1. Property owner or authorized agents submits an application by all sustaining information, to the Township of Nairn and Hyman Tax Department (hand delivered or by mail **no faxes will be accepted**).
2. The Treasurer (or delegate) of The Township of Nairn and Hyman forwards copy of the application to the Municipal property Assessment Corporation (MPAC).
3. MPAC determines the assessed value attributable to the vacant area.
4. MPAC notifies the Township of Nairn and Hyman of the value of the eligible vacant area.
5. The Treasurer (or delegate) of the Township of Nairn and Hyman calculates rebate and notifies property owner. Rebates may be issued as a credit against an outstanding tax liability or through direct payment to the property owner.

**NOTE: IF AN APPLICATION HAS BEEN FILED AND THE AREA BECOMES OCCUPIED, THE TOWNSHIP OF NAIRN AND HYMAN TAX DEPARTMENT MUST BE NOTIFIED IMMEDIATELY, IN WRITING, OF THE DATE OF OCCUPANCY. LEASE AGREEMENT MUST ACCOMPANY NOTIFICATION.**