

VACANCY REBATE SUPPORTING DOCUMENTATION CHECKLIST

The following documents are required and must accompany the vacancy rebate application at the time of submission. Please refer to the checklist below to ensure all required documents are submitted with your application.

Mandatory Supporting Documentation

- ❑ **Sketches:** Required for all unit(s) listed on the application. Sketches must include the property address, unit number, square footage and/or dimensions which reflect the size of the unit area during the vacancy period. Sketches are required to assist the City and MPAC (Municipal Property Assessment Corporation) in determining the applicable assessment value for the vacant space. Free-form sketches or stacking plans indicating square footage and/or dimensions are also acceptable. **Please note:** City may request a recent certified sketch if required.
- ❑ **Previous Tenant Lease(s), Lease Amendments/Extensions:** The lease(s), amendment(s) and/or extension agreement(s) must contain the following information: Landlord and tenant name(s), property address (incl. unit number/floor number/building number if applicable), square footage, lease term (commencement and expiry date), pages for early termination if applicable and signature page(s).
- ❑ **Detailed Monthly Rent Roll(s):** Please select appropriate box on the application. Copies of monthly rent rolls for the property for the entire year containing the vacancy time period(s) claimed, including two months prior to vacancy start date and two months after the vacancy end date. The rent roll(s) must list the following details: property address, tenant name, unit number, building number, lease term and square footage. **In the event a rent roll system/program does not exist, select the applicable box on the vacancy rebate application and/or notify the City in writing.**
- ❑ **Confirmation of Vacancy Form to be completed and signed by the Property Owner / Manager / Management Company.** This form must include: the property address, roll number, taxation year and application type. The chart should list all units/spaces being claimed, the corresponding square footage and the information outlined in sections 1 & 2. Section 1 of the chart requires information pertaining to previous tenant history and must be completed if the space being claimed is a “new” vacancy. Section 2 pertains to the current status of the vacant space(s) and must be completed for all unit(s) being claimed. In addition, all documentation to support the dates provided in both sections of the chart must be attached. For more information and a copy of the form, please visit: www.mississauga.ca/portal/business/rebateforvacancies and click on “Tax – Application for Rebate of Property Taxes” under “Related Links”.

If Applicable

- ❑ **Agent Letter of Authorization (Not applicable to Lawyers/Paralegals):** If an agent/consultant is submitting an application on behalf of the property owner, a letter of authorization signed by the owner is required. The letter must specify the agency that is representing them and which tax year(s) the authorization applies to.
- ❑ **New Lease Issued:** If a new lease has been issued, a copy of the lease must be submitted, including any amendments. Lease must include pages containing fixturing period/early occupancy, landlord and tenant name(s), property address (incl. unit number and/or building number if applicable), square footage, lease term (commencement and expiry date), and signature page(s).
- ❑ **Real Estate Listing(s) (Commercial Tax Class Only):** If a new lease has not been issued, a copy of the real estate agent’s listing agreement or newspaper/internet advertisement is required. Listing must be dated and must fall within the vacancy period claimed. **Note:** If signage is the only method used to advertise OR supporting documentation is not available, an original affidavit specifying how the space was advertised must be submitted.
- ❑ **Termination Notice(s)/Letter(s):** A copy of the landlord’s Termination Notice(s)/Letter(s) is required for any broken lease or a copy of the tenant’s termination letter, if the lease allows for the tenant to terminate.
- ❑ **Original Sworn Affidavit:** In situations where the previous tenant has broken the terms of the lease and a Termination Notice was not issued by the landlord to the tenant, where documentation supporting the vacancy tax rebate application does not exist, OR where the unit/building was previously owner occupied and or never tenanted, an applicant must submit an original affidavit. **Should an Affidavit be required, please visit:** www.mississauga.ca/portal/business/rebateforvacancies and refer to the City’s Affidavit Templates under “Related Links”.

CONFIRMATION OF VACANCY FORM

(To be completed and signed by the PROPERTY OWNER / MANAGER / MANAGEMENT COMPANY)

Property Address: _____

Tax Roll No.: 21-05- _____

Application Year Applied For: 20____ Application Type: Interim / Final (Circle one)

SECTION 1 (Vacated Status):

This section of the chart below must be completed if the space being claimed is a “NEW” vacancy – that is, the space in question did not receive a rebate for a period immediately preceding the current claim period.

The City will require a copy of the most recent Previous Lease and:

- Any Amendment/Extension Agreements
- Any Early Termination Notices
- Documentation to confirm the date the tenant vacated the premises and the date that all contents were removed (i.e. delayed move-out notice, move-out checklist, contents removed notice etc.)

SECTION 2 (Unit/Building Status):

This section of the chart below must be completed for all vacant spaces being claimed in accordance with the City of Mississauga’s Vacancy Rebate Program.

If any of the claimed spaces have become subject to a new lease at the time of completing this form, the City will require a copy of the New Lease and:

- Documentation to confirm the date the tenant received access to the premises (i.e. move-in documents, key release notices etc.)

SECTION 1						SECTION 2					
Line No	Unit#/ Suite#/ Flr# Bldg#/ Entire	Vacant Area (sf)	Previous Lease Expiry YY/MM/DD	Tenant Vacate Date YY/MM/DD	Date All Contents Removed YY/MM/DD	Vacant as of today? (Yes /No)	New Lease Issued? (Yes / No)	New Lease Start Date YY/MM/DD	Initial Key Release Date YY/MM/DD	Tenant Access Date for Renovation/ Fixturing YY/MM/DD	*Supporting Documents relevant to sections 1 & 2 attached? (Yes/No)

*Where supporting documentation (such as leases, amendments and early termination notices) cannot be provided, an original Sworn Affidavit may be required. For more information and a link to our Affidavit templates, please visit: <http://www.mississauga.ca/portal/business/rebateforvacancies>

DECLARATION:

I _____ (NAME) am the _____ (TITLE) of _____ (COMPANY NAME) and as such have personal knowledge of the information provided on this form and certify that this information is true and correct at the time of signing. I am fully aware that section 364(19) of the Municipal Act, 2001 states that any person who knowingly makes a false or deceptive statement in an application made to a municipality or in any other document submitted to a municipality under this section 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 obtained or sought to be obtained by the false or deceptive statement, except that the fine shall not be less than \$500.

Signature: _____

Date: _____

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, Ontario, L5B 3C1
Tel.: 3-1-1 or 905-615-4311 (outside city limits)
FAX: 905-615-3972
Email: tax@mississauga.ca
www.mississauga.ca



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. 5250.

Taxation year for which application is being made:
<input type="checkbox"/> Interim <input type="checkbox"/> Final <input type="checkbox"/> Omit

Application No.
Municipal Use Only

- INSTRUCTIONS** - (See reverse for further details. Also see the "Vacancy Rebate Supporting Documentation Checklist" 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 their 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 to 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 supporting information provided. If incomplete, your application cannot be processed. All fields of the application form must be completed.**

PROPERTY INFORMATION

Address			Tax Roll Number 21-05-		
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 (Required field for Contact)			Email Address (Required field for Contact)		
Phone #	Fax #		Phone #	Fax #	

MANDATORY SUPPORTING DOCUMENTATION			TOTAL PHASED-IN		TOTAL PHASED-IN	
In order to process this application, one copy of each of the following must be provided: ● Sketch of the vacant area with dimensions or square feet, address and suite/unit # ● Previous tenant's lease agreement (if applicable) ● Detailed monthly rent rolls. Please indicate if rent rolls exist Yes <input type="checkbox"/> No <input type="checkbox"/> Note: Additional documentation may be required. Please refer to the vacancy rebate package.			Current Year		Prior Year	
			(Year)	(Value)	(Year)	(Value)
Vacant Area Information	Vacant Area (Sq. Ft.)	Period of Vacancy Claimed YY / MM / DD	RTC/ RTQ	Value	RTC/ RTQ	Value
1. Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From				
Name of Previous Tenant (if applicable, provide lease)		To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
2. Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From				
Name of Previous Tenant (if applicable, provide lease)		To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
3. Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From				
Name of Previous Tenant (if applicable, provide lease)		To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
4. Unit/Suite #, Floor #, Building #, Entire Building	sq. ft.	From				
Name of Previous Tenant (if applicable, provide lease)		To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						

I, the applicant, certify that the information provided on each page of this application form and all attachments are true true and correct. I have included all mandatory and applicable supporting documentation. I understand that further documentation may be requested by the City and failure to provide the information by the requested deadline date may result in all or part of my application receiving a zero determination.

Name of Applicant (print)	Signature	Date
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MPAC USE ONLY			
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),		

for Vacancies in Commercial and Industrial Buildings

Corporation of the City of Mississauga
Mississauga Taxes
300 City Centre Drive, 4th floor
Mississauga, Ontario, L5B 3C1
Tel.: 3-1-1 or 905-615-4311 (outside city limits)
FAX: 905-615-3972
Email: tax@mississauga.ca
www.mississauga.ca



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Taxation year for which application is being made:

☐ Interim ☐ Final ☐ Omit

Application No.

Municipal Use Only

PROPERTY INFORMATION

Address	Tax Roll Number 21-05-
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MANDATORY SUPPORTING DOCUMENTATION

In order to process this application, **one** copy each of the following **must** be provided:

- Sketch of the vacant area with dimensions or square feet, address and suite/unit #
- Previous tenant's lease agreement (if applicable)
- Detailed monthly rent rolls. Please indicate if rent rolls exist Yes ☐ No ☐

Note: Additional documentation may be required. Please refer to the vacancy rebate package.

Vacant Area Information	Vacant Area (Sq. Ft.)	Period of Vacancy Claimed YY / MM / DD	RTC/ RTQ	Value	RTC/ RTQ	Value
5. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
6. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
7. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
8. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
9. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
10. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
11. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
12. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						
13. Unit/Suite #, Floor #, Building #, Entire Building		From				
Name of Previous Tenant (if applicable, provide lease)						
	sq. ft.	To				
Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>						

Application for Rebate of Property Taxes

for Vacancies in Commercial and Industrial Buildings

Eligibility Criteria

The Province, on behalf of the Region of Peel, has made amendments to Ontario Regulation 325/01 which affect the provisions and eligibility criteria of the Vacancy Rebate Program with respect to applications made for the 2017-2019 taxation years. By 2020, the program will be phased out.

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 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:

- 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.

Exclusions

A building or portion of a building will **not** be eligible for a rebate if:

- the municipality paid or credited a rebate for any three or more consecutive taxation years preceding the application year
- the building or structure or a portion of the building:
 - (i) included non-permanent structures,
 - (ii) was a storage unit or used for storage purposes,
 - (iii) was a hotel,
 - (iv) was a fuel storage tank, or
 - (v) was a gravel pit
- the direct and immediate cause of the building, structure or portion of the building not being used was a strike within the meaning of the *Labour Relations Act*, 1995 or a lock-out within the meaning of the *Act*; or
- the building, structure or portion of the building was accessible to a tenant before the commencement of a lease if the access was for the purpose of building out or constructing leasehold improvements;
- it is used for commercial or industrial activity on a seasonal basis;
- during the period of the 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

In accordance with the City of Mississauga’s Vacancy Tax Rebates policy, completed application forms **must** contain the following information:

1. Taxation year applied for
2. Type of application (Interim, Final or Omit)
3. Address, roll number, owner’s contact information
4. Owner’s written authorization if application is being made by an agent
5. Vacancy details including unit/suite #, name of previous tenant and/or current tenant (if applicable), square footage and “from” and “to” dates of the vacancy period
6. Applicant name (print) and signature

Mandatory Supporting Documentation:

1. Sketch of the vacant area with square footage or dimensions, address and unit/suite #
2. Fully executed previous tenant’s lease agreement. If unit/building was previously owner occupied and/or never tenanted, applicant must submit an original affidavit.
3. Detailed monthly rent rolls (if rent rolls do not exist, select the “No” box on page 1)

If Applicable:

1. Current tenant’s lease agreement which includes lease term and clauses that pertain to rent free use, early occupancy and fixturing periods. **Tenant possession date must be provided.**
2. For commercial space where no new lease has been issued, a real estate listing or newspaper/internet advertisement dated within the claimed vacancy period is required.
3. If this application is for an omitted assessment, a copy of the Property Assessment Change Notice from MPAC is required.

REFUNDS

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 will only be issued to a previous owner of the property with written direction from the current owner or their solicitor. For more information about Letter of Direction (LOD) requirements, please visit www.mississauga.ca.

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, Ontario, L5B 3C1
Tel.: 3-1-1 or 905-615-4311 (outside city limits)
FAX: 905-615-3972
Email: tax@mississauga.ca
www.mississauga.ca



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Taxation year for which application is being made:
☒ Interim ☐ Final ☐ Omit 2018

Application No.

Municipal Use Only

- INSTRUCTIONS** - (See reverse for further details. Also see the "Vacancy Rebate Supporting Documentation Checklist" 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 their authorized agent.
 - Application 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 to 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 supporting information provided. If incomplete, your application cannot be processed. All fields of the application form must be completed.**

PROPERTY INFORMATION

Address 300 Anywhere Rd.			Tax Roll Number 21-05- 000-000-00000		
Owner's Name Ben Who Ltd.			Authorized Agent's Name (owner's written authorization must be provided)		
Mailing Address (number & street) 22 Castle Ave.			Mailing Address (number & street)		
City Mississauga	Province ON	Postal Code LNL NLN	City	Province	Postal Code
Email Address (Required field for Contact) ben.who@gmail.ca			Email Address (Required field for Contact)		
Phone # 905-000-0000	Fax # 905-000-0001		Phone #	Fax #	

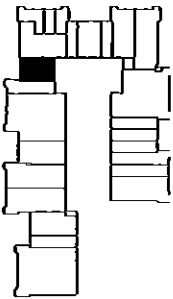
MANDATORY SUPPORTING DOCUMENTATION			TOTAL PHASED-IN		TOTAL PHASED-IN	
In order to process this application, one copy of each of the following must be provided: ● Sketch of the vacant area with dimensions or square feet, address and suite/unit # ● Previous tenant's lease agreement (if applicable) ● Detailed monthly rent rolls. Please indicate if rent rolls exist Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Note: Additional documentation may be required. Please refer to the vacancy rebate package.			Current Year		Prior Year	
			(Year)	(Value)	(Year)	(Value)
Vacant Area Information	Vacant Area (Sq. Ft.)	Period of Vacancy Claimed YY / MM / DD	RTC/ RTQ	Value	RTC/ RTQ	Value
1. Unit/Suite #, Floor #, Building #, Entire Building Unit 102 Name of Previous Tenant (if applicable, provide lease) Jack's Cafe Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input checked="" type="checkbox"/>	1,053 sq. ft.	From 2018/01/01 To 2018/12/31				
2. Unit/Suite #, Floor #, Building #, Entire Building Unit 107 Name of Previous Tenant (if applicable, provide lease) Accounting for U Indicate if New Lease issued: Yes <input checked="" type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/> Quick Tax Possession - 2018/07/15	1,250 sq. ft.	From 2018/01/01 To 2018/07/14				
3. Unit/Suite #, Floor #, Building #, Entire Building Name of Previous Tenant (if applicable, provide lease) Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>		From To				
4. Unit/Suite #, Floor #, Building #, Entire Building Name of Previous Tenant (if applicable, provide lease) Indicate if New Lease issued: Yes <input type="checkbox"/> (print tenant name, possession date below and provide lease) No <input type="checkbox"/>		From To				

I, the applicant, certify that the information provided on each page of this application form and all attachments are true true and correct. I have included all mandatory and applicable supporting documentation. I understand that further documentation may be requested by the City and failure to provide the information by the requested deadline date may result in all or part of my application receiving a zero determination.

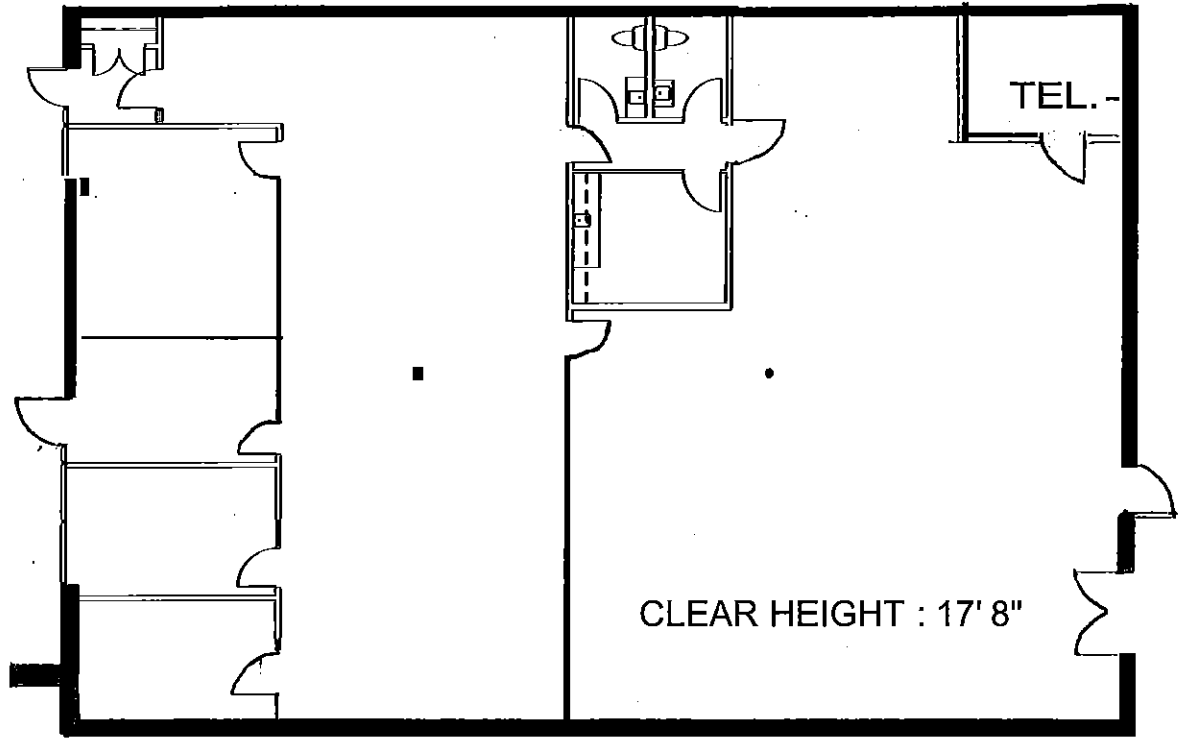
Name of Applicant (print) Ben Who	Signature B. Who	Date Feb. 21, 2019
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MPAC USE ONLY			
Name of Assessor (print)	Signature	Date	Phone No.
Property Code	Assessor's Comments: Please list any activity on the property for the time period of this application such as apportionments, reconsiderations, appeals, supplementary /omitted assessment(including effective date & amount),		

SAMPLE SKETCH



KEY PLAN



— DEMISING WALL

0 5 10 30 FT.

UNIT 63-64
RENTABLE AREA = 4,652 SF

ABOVE INFORMATION ESTABLISHED ACCORDING
TO ANSI / BOMA Z65.2 2012, METHOD A

January 12, 2015

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Building 3
300 Anywhere Dr. Mississauga, ON
Unit 63-64

