

Forward your application to:

City of Toronto
Finance Department
Assessment and Appeals Unit
5100 Yonge Street, Lower Level
Toronto ON M2N 5V7

Application Deadline: The application filing deadline for each taxation year is the last day of February of the following year.

Application No. - City Use Only

Taxation Year

(for which application is being made)

Roll Number: _____ / _____ / _____ / _____ / _____

Property Address: _____

1. Does the application relate to vacant space as a result of seasonal business? _____ Yes No
2. Is the vacant space leased to a tenant who is in possession of the space? _____ Yes No
3. Is the vacant space included in a subclass for vacant land? _____ Yes No

Application Period: Full Year (January to December) Interim (January to June) Partial Year (July to December)

Please note: Number of applications is limited to two per property per year

Name & Address of Property Owner			Name & Address of Property Owner's Agent: (if applicable)		
Last Name/Company Name		First Name	Last Name/Company Name		First Name
Address			Address		
City	Prov	Postal Code	City	Prov	Postal Code
Tel: #			Tel: #		

Eligibility Criteria:

To be eligible for a rebate, a building or a portion of a building must satisfy the conditions described in category 1, 2 or 3 below.

(Please check the applicable boxes)

Category 1 - Commercial and industrial buildings that are entirely vacant:

- The entire building was unused for at least 90 consecutive days

Category 2 - Commercial buildings that are partially vacant:

- The portion of the building was unused for at least 90 consecutive days; **and**
- The portion of the building was clearly delineated or physically separated from the used portions of the building; **and**
- was either:
- capable of being leased for immediate occupation; **or**
 - undergoing or in need of repairs, renovations, or construction that prevented it from being available for lease for immediate occupation; **or**
 - unfit for occupation

Category 3 - Industrial buildings that are partially vacant:

- The portion of the building was unused for at least 90 consecutive days; **and**
- The portion of the building was clearly delineated or physically separated from the used portions of the building

Verification Documents:

Applications must be supported by evidence that sets out the vacancy period and the square footage of the vacant area for the subject property. The following documents may be submitted as proof, provided that they show both the vacancy period as well as the square footage:

- A copy of an expired lease and current lease;
- or
- A copy of the property's rent roll;
- or
- A copy of a real estate agents' listing agreement and a copy of subsequent lease; or a copy of the newspaper/internet advertisement.

If the above documentation is not available, an applicant may file an affidavit stating the eligibility criteria category which applies, the vacancy period and the square footage of the vacant area of the subject property, which affidavit shall be sworn by a person with personal knowledge of the facts.

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