

THE CORPORATION OF THE MUNICIPALITY OF SOUTH DUNDAS

BY-LAW NO. 2015-24

A BY-LAW to revise Policy No. 2-2 for the application of Partial Tax Payments.

WHEREAS *the Municipal Act, 2001, S.O. 2001, Chapter 25*, as amended, states that a municipality and a local board shall adopt policies with respect to certain matters;

AND WHEREAS it is deemed necessary to review and revise Policy No. 2-2 accordingly;

NOW THEREFORE the Council of the Corporation of the Municipality of South Dundas hereby enacts as follows:

1. THAT revised Policy No. 2-2 – Application of Partial Tax Payments is hereby approved.
2. THAT the Policy in Schedule “A” shall be effective on the date of passing.

READ and passed in open Council, signed and sealed this 7th day of April, 2015.

MAYOR

CLERK



MUNICIPALITY OF SOUTH DUNDAS



Property Tax Collection Policy 04/07/2015

POLICY MANUAL	Policy No. 2-2
For Municipality of South Dundas	Effective Date: January 1998 Revised: April 7, 2015
Subject: Property Tax Collection Policy	Department: Treasury

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Introduction

This Policy was developed to provide guidance to staff on the procedures pertaining to the collection of taxes. It is designed to be implemented in accordance with the governing legislation. Should there be any incongruences between the Policy and the governing legislation, the provisions of the governing legislation will prevail.

Overview of policy, procedures, and implementation

Purpose: The guidelines contained in this policy serve as a basis for decision-making relating to tax collection procedures for all property owners within the Municipality of South Dundas. It will also support the establishment of fair and equitable processes when collecting overdue taxes by outlining a standardized approach of how such payments will be applied.

Legislative Authority: This policy is written in compliance with *The Municipal Act, S.O. 2001*, (The Act) Parts VIII, IX, X, and XI in particular, related Ontario Regulations made under The Act, The Planning Act, The Assessment Act and applicable Municipal by-laws, as amended.

Definitions:

"Cancellation Price" means an amount equal to all the tax arrears owing at any time in respect of land together with all current real property taxes owing, interest and penalties thereon and all reasonable costs incurred by the municipality after the treasurer becomes entitled to register a tax arrears certificate.

"Extension Agreement" is a contract between the Municipality and the registered owner of the property to obtain information for collection purposes and/or collect tax arrears including, but not limited to, title search fees, corporate search fees, registered or certified mail, administrative charges, legal costs and tax sale costs.

"Municipal Tax Sale" is the sale of land for Tax Arrears according to proceedings prescribed by the Act and Ontario Regulation 181/03.

“*Property Taxes*” means the total amount of taxes for municipal and school purposes levied on a property and includes other amounts added to the tax roll as may be permitted by applicable Provincial legislation, including but not limited to, outstanding fines under the Provincial Offences Act; charges pursuant to the Property Standards By-law 654-98 with authority provided by The Building Code Act; and fees and charges related to false alarms and/or grow-operations.

“*Tax Arrears*” means any portion of property taxes that remain unpaid after the date on which they are due.

“*Third Party Cheque*” is defined to be a cheque payable to another party other than the Municipality of South Dundas.

“*Treasurer*” is the person appointed by the Municipality who is responsible for handling all of the financial affairs of the municipality on behalf of and in the manner directed by Council.

Administration: This policy is administered by the Finance Department, where, the Treasurer is responsible to ensure outstanding Property Tax Collection processes are performed in accordance with this policy and all applicable legislation. In addition, the Treasurer, or designate, is responsible to:

- ensure this policy remains consistent with current legislation;
- ensure applicable staff are aware of and trained on this policy including any revisions;
- ensure this policy is used in a consistent and equitable manner; and
- ensure tax collection processes on overdue Property Tax accounts are performed in accordance with this policy.

The Finance Department will provide the CAO and Council, on an annual basis or as otherwise directed, a list of properties against which Tax Arrears Certificates have been registered, a Tax Billing and Collection Summary, and a Tax Reduction Report (Section 357/358). Additional information should be requested from the Treasurer.

Tax Billing and Payments

Billing: A levying by-law passed by Council is required in advance of either an Interim or Final Tax billing. Issued billings are to meet all requirements of the provincially legislated standard tax bill. As required by The Municipal Act, tax billings must be post-marked and mailed no later than twenty-one (21) calendar days prior to the date of the first installment due date; however,

when possible, a thirty (30) day notice will be provided. Contents of the tax bill is to be in accordance with The Municipal Act, Section 343.

- Interim Bill – based on 50% of the annualized taxes of the property for the previous calendar year. Does not include local improvement and special charges levied, however service area rates will be incorporated in this calculation.

- Final Bill – based on the phased-in assessed value for the current year as provided by the Municipal Property Assessment Corporation (MPAC), the appropriate tax rate, all local improvement charges, service area rates, and any special charges levied. Final tax billings are produced subsequent to the passing of the annual municipal budget and are based on the rates established by the by-law from budget requirements of the Municipality, the United Counties of Stormont, Dundas and Glengarry, and the Minister of Finance in relation to education.

Supplementary and Omitted Assessments: Supplementary tax bills are issued and mailed in the same manner as the Interim and Final tax bills with the exception of a separate levying where a by-law is not required. The number of installments and due dates of the supplementary bills will be determined by the Treasurer. Penalties and interest charges will be assessed on supplementary taxes that are owing past their due date.

There are two sections of The Assessment Act that allow for taxation of rateable property not included in the annual revised assessment roll. They deal with omissions and additions to the roll.

- Omissions – Section 33 of The Assessment Act allows for the taxation of real property that has been omitted from the roll. The provision allows for taxation in the current year, plus a maximum of the two preceding years.

- Additions – Section 34 of The Assessment Act allows for the taxation of assessment that has increased in value or has been added after the return of the last revised roll. These taxes apply to the current year only.

Severances: Property owners may apply for severances of their properties under the authority of The Planning Act. If granted by the County Planning Department, the assessment values must be split between all the parcels of land. As part of their legislated services, MPAC divides the assessment information.

Under the authority of The Municipal Act Section 356, the Treasurer may divide the assessment roll into the parcels being severed and direct the property taxes accordingly.

As severed portions of the land are often sold, the Municipality will not recalculate the property taxes for a part year. It is understood that the seller's and buyer's lawyers would address who owes what as part of the property sale process.

Consolidations are processed by MPAC at the written request of the property owner. Property owners should contact MPAC directly.

Important Dates: Due dates for the payment of property taxes shall be dependent, in the case of a final bill, on the final approval of the budget by Council and the subsequent passing of the levying by-law.

Notwithstanding fluctuations as a result of the budget approval or other unforeseeable delays, tax billing due dates will normally be as follows:

- Interim Bill: The last business day of March
- Final Bill: The last business day of June and September

The Municipality may have a Minimum Bill in the event that the amount owing is twenty-five dollars (\$25) or less on a final bill. In this case, the taxpayer shall pay the full amount in one installment on the specified due date, normally being the last business day of June. The second installment due date will not apply.

Payment Options: Payments may be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plans, internet and telephone banking made payable to the Municipality of South Dundas. Taxpayers are responsible for any fees and charges that may be imposed when making payments.

Property taxes may be paid at most major financial institutions, at the Municipality of South Dundas office (Monday to Friday, between 8:30am - 4:30pm), or via mail to:

Municipality of South Dundas
34 Ottawa Street
PO Box 740
Morrisburg ON K0C 1X0

Cheques which are post-dated will be accepted and held by the Finance Department until the date indicated on the cheque. If the payer should request that the post-dated cheque not be processed, the Municipality should be contacted at least three (3) business days prior to the date indicated on the cheque. If proper advance notice is not received, staff will attempt to retrieve the payment before processing. In the circumstance of a failed attempt to retrieve the cheque before processing, the payer will be encouraged to issue a stop payment on their cheque, however, applicable return cheque fees will apply.

Third party cheques will not be accepted unless the cheque has been issued from another government agency. A cheque made payable to the property owner and the Municipality of South Dundas is not considered to be a third party cheque and is accepted as payment.

Refunds will not be issued for cheques received in excess of the amount due. The property owner must provide the Municipality with a written letter requesting a refund accompanied by the owner's signature and forwarding mailing address.

Pre-authorized Payment Plans: Taxpayers whose property tax account is not in arrears may pay current taxes through 12 monthly pre-authorized electronic payments from January through December, or through a pre-authorized electronic payment on the due date. Properties enrolled in any of the above options are not subject to service fees. Pre-authorized monthly payments are not subject to any late payment charges for the non-payment of taxes on the due dates. Go to Appendix 1 for the Pre-authorized Payment (PAP) Plan Enrollment Form.

To participate in any of these options, applicants must submit a PAP Plan application in writing on the Municipality's prescribed form and submit it ten (10) business days prior to the payment withdrawal date. To terminate or make any alterations to the pre-authorized payment plan, participants must provide a written request to the Municipality ten (10) business days prior to the payment withdrawal date.

If two (2) pre-authorized payments within any twelve (12) month period are returned by the bank on a taxpayers account, enrollment in the pre-authorized payment plan will be terminated. The property owner may re-apply after a period of one (1) year. If there is a reoccurrence of two (2) pre-authorized payments returned thereafter, enrollment in the pre-authorized payment plan will be terminated indefinitely.

Late Payment Charges: The purpose of a late payment charge is to persuade ratepayers to pay on time. The rate at which penalty and interest is charged is set by by-law and The Municipal Act, Section 345. This rate may be reviewed by the Municipality each year, but cannot exceed the maximum percentage in The Municipal Act. Currently the percentage cannot exceed 1.25% per month.

Collection Procedures on Tax Arrears

Collection Methods: As outlined in The Municipal Act, Section 349 – taxes are a special lien on the land in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and its priority are not lost or impaired by any neglect, omission or error of the municipality or its agents or through taking no action to register a tax arrears certificate. There are four basic methods set out by legislation that a Municipality may use to collect any unpaid taxes.

- **Bailiff Action:** Section 349 of The Municipal Act, provides that taxes may be recovered with costs as a debt due to the municipality from the taxpayer originally assessed for them and from any subsequent owner of the assessed land or any part of it.
- **Collection Agency:** Section 304 of The Municipal Act provides that if a municipality uses a registered collection agency in good standing under The Collection Agencies Act to recover a debt, including taxes, payable to the Municipality, the collection agency may recover its costs as long as the costs do not exceed the amount approved by the municipality.
- **Rent Attornment:** Under Sections 350 of The Municipal Act, where taxes are owed in respect of any land occupied by a tenant, the Municipality may seize the rents of an income producing rental property upon giving proper notice. It is a severe action and should only be initiated after adequate notice.
- **Tax Registration/Tax Sale:** Property taxes (including any part thereof) that are in arrears for three (3) years or more are eligible for tax registration under Part XI of The Municipal Act. The property owner or interested party has one year from the date of registration in which to redeem the property for all taxes, interest and penalty outstanding plus associated legal and/or administrative costs. Registration is a last resort and should be avoided if possible by encouraging the ratepayer to either make full payment or a mutually agreed upon payment plan. It is

imperative that the schedule for registration be adhered to. Letters and correspondence should encourage payment. Further information regarding tax sales is provided within this policy.

The Municipal Act, 2001, authorizes the Municipality to place unpaid water and wastewater fees and POA charges on the tax roll for the property to which the services were provided regardless of who was in receipt of the said service. As such, property owners need to be aware that although billing and payment notifications may be sent to a person other than the property owner, subsection 398 (2) of the Municipal Act, 2001 authorizes the Municipality to add unpaid water and wastewater fees and charges to the tax roll of the property to which the public utility was supplied. In such circumstances, the fees and charges added to the tax roll will have priority lien status as described under section 1 of the Municipal Act, 2001.

Steps Involved: Any notices sent by ordinary mail are considered delivered to and received by the addressee unless an error in the mailing address is proven. Failure to notify the municipality of an address change in writing does not constitute an error.

Section 347 of The Municipal Act describes the priority of tax accounts for collection being that any payment shall first be applied against late payment charges owing, then be applied against the taxes owing, according to the length of time owing. (Charges and/or taxes imposed earlier will be discharged before any charges and/or taxes imposed later.)

1. **Reminder Notices:** A minimum of three notices shall be mailed no later than the 15th day of the month following the due date; April, July, and October. A final reminder shall be mailed annually in December prior to year-end. Reminder notices for twenty-five dollars (\$25) or less are not processed.
2. **Tax Arrear Letters:** If no reply is received from any of the above reminder notices, a series of standardized letters are sent out for one, two and three year tax arrears. Ratepayers are encouraged to contact the Municipality to discuss sufficient payment arrangements.
3. **Collection:** If no reply is received and/or sufficient payment arrangements have not been made, additional collection efforts may be used at the discretion of the Treasurer. If the Municipality has been unable to secure payment of the tax arrears or a firm, suitable repayment plan, the Municipality may commence Municipal Tax Sale

proceedings by registering a Tax Arrears Certificate against the property.

Extension Agreements: An extension agreement must be requested by the property owner, their spouse, the mortgage holder or their legal agent, prior to the one year period of the registration of the Tax Arrears Certificate. If no agreement is reached as to the terms and/or the agreement is denied by Council, the sale proceeds by returning to the point where the stop in the tax sale process was at immediately prior to the extension agreement being requested.

A Bylaw must be passed by Council authorizing that an extension agreement may be entered into with the property owner(s) prior to the expiration of the one year period from the date of registering the Tax Arrears Certificate. When an extension agreement is entered into, a copy shall be placed in the Municipal property files and the sale process is suspended or placed on hold until all the terms of the agreement have been fulfilled.

If there is a breach of the agreement, the tax sale process recommences by returning to that step in the tax sale procedure immediately prior to the extension agreement being entered into. When the terms of the agreement have been fulfilled, the Treasurer shall register a Cancellation Certificate on the land title thus signifying that the tax sale has been averted, and the process stops.

Tax Sale of Land: At least once per calendar year, the Municipality shall review its Property Tax Aged Trial Balance for property owners whose taxes are at or approaching three years in arrears. If acceptable payment arrangements are not negotiated, then all properties within three (3) or more years in arrears shall be subject to the Municipal Tax Sale Process. Once a property is registered and tax sale proceedings have begun, payment in full is required. Otherwise, an extension agreement must be signed. The Township solicitor, Treasurer, or a contracted tax registration firm may be used to process the required statutory notices / declarations once a property is registered.

Before the expiry of the one-year period, any person may have the tax arrears certificate cancelled by paying to the municipality the cancellation price as of the date the payment is tendered and, after the expiry of the one-year period, a public sale shall be conducted by the treasurer.

Public Tender – Sale of Land Process: The Municipal Act provides that the property may be sold by sealed tender, or public auction. The Municipality`s

preference is by sealed tender. Land is advertised for sale in the Ontario Gazette and once a week for four weeks in the local newspapers. Tenders are opened in an open forum, recorded as received, and then reviewed to ensure completeness of the tenders submitted. (Note: Council may make a bid or tender on a property, by resolution, but they must have a public purpose for the property.) The highest tender or two highest tenders, if more than one is received, is retained. The minimum acceptable bid is the cancellation price. Notice is sent to the highest bidder requesting payment of the balance of the amount tendered, applicable land transfer tax, and accumulated taxes to date. All tax sale costs are added to the Collector`s Roll balance.

Payment must be received from the highest bidder within 14 days from the date of the notices of highest bidder being mailed by the Treasurer. Upon receipt, the Treasurer shall issue a receipt and declare the highest bidder to be the successful purchaser. If no payment is received within 14 calendar days of the mailing of the notice, the deposit is forfeited. A notice is then sent to the second highest bidder and the process repeats.

The proceeds of a sale under Section 379 of The Municipal Act shall,

- (a) Firstly, be applied to pay the cancellation price;
- (b) Secondly, be paid to all persons, other than the owner, having an interest in the land according to their priority at law; and
- (c) Thirdly, be paid to the person who immediately before the registration of the tax deed was the owner of the land.

If no claims have been brought forward by either the owner, or persons having interest in the land within a one (1) year period, the Municipality has the opportunity to claim any excess proceeds of sale held by the courts.

Write-Offs

Vesting: Where there is no successful purchaser, a Notice of Vesting may be issued and the Treasurer shall register a declaration to that effect at the local land registry office. Council has two (2) years to decide whether to vest a property. The Municipal Act allows for inspection of the property including an environmental assessment.

Council may re-advertise for another tender or auction within two (2) years without writing off the tax arrears. If Council decides not to vest, Council may choose to write off the taxes and issue a tax cancellation certificate. Each year the Tax Administrator may prepare a list of such properties for annual write-off thereafter. Council may also decide to write off all or part of the taxes with

the purpose of re-registration of the tax arrears and repeating the tax sale process from the beginning.

If Council decides to vest the property, the tax arrears will be written off and the property may be declared surplus and advertised for sale.

Minimum Balance: In some circumstances there remains a balance owing on a taxpayers account after a payment is received, which is often a result of interest being added to the account after a payment amount was agreed upon and mailed in. When the remaining amount is small enough that the additional cost of collection would not be deemed worthwhile, it may be expedient to write off the amount. The Township authorizes the Treasurer to approve such write-offs for outstanding amount less than five dollars (\$5.00).

MPAC Adjustments:

- **Vacancy Rebates:** A property owner may be eligible for a vacancy rebate on their commercial or industrial taxes if the building has not been used for any purposes for a minimum of ninety (90) days. See Appendix 2 of this policy for the Vacancy Rebate Form or go online at: www.southdundas.com.
- **Request for Reconsideration:** A property owner may be eligible to have their property reassessed if they feel that there are discrepancies in the original assessment. Forms can be obtained online at: http://www.mpac.ca/property_owners/forms.asp.
- **Section 357/358/359 Application:** A property owner may be eligible to have their property taxes adjusted by MPAC if any one or more reasons apply under Section 357, 358 and 359 of The Municipal Act. The current owner may revert up to three years back if applicable. Applications can be obtained from the Municipal office or website.
- **Direction of School Board Support:** If a change is required, the property owner or tenant will be asked to complete an Application for Direction of School Support form. The form can be obtained from the local school board office or MPAC. As required by section 16(3) of The Assessment Act, changes to school support designation must be made in writing.



Municipality of South Dundas

34 Ottawa Street P.O. Box 740

Morrisburg ON K0C 1X0

Phone – 613-543-2673

Fax – 613-543-1076

Pre-authorized payment (PAP) Plan Enrollment Form

Please complete application, sign and return this original by mail or in person to the above address, And Please be sure to enclose a **VOID Cheque**. For additional information please contact us at 613-543-2673.

Customer Information	
Pre-Authorized Payment Program :	<input type="checkbox"/> Personal <input type="checkbox"/> Business
Roll Number:	
OWNER(S):	
Property Address:	
Mailing Address:	
Phone Number Home -	Cell Number-
Phone Number Work -	Contact Name-
Pre-Authorized Payment Details	
If you are selecting the DUE DATE OPTION , please print your name below and check this box: <input type="checkbox"/>	
I, _____, authorize the Municipality of South Dundas to debit my bank account on the due date for the amount of my interim and final Property taxes. This is a continual agreement until the municipality is notified in writing cancelling this agreement. (See below)	
If you are selecting the MONTHLY PAYMENT OPTION , please print your name below and check this box: <input type="checkbox"/>	
I, _____, authorize the Municipality of South Dundas to debit my bank account on the last business day of each month . This is a continual agreement until the municipality is notified in writing cancelling this agreement. (See below)	
STARTING Date _____	
AMOUNT \$ _____	
Change of Bank Account Information or Amount of Payment	
If there is a change of Banking information such as a new account and/or closed account, or you wish to decrease/increase the amount we are debiting your bank account, please provide us in writing at least fifteen (15) Business days prior to the next scheduled debit.	
Non-Sufficient Funds / Returned Payments	
If your Pre-Authorized Payment is returned due to insufficient funds (NSF), a returned fee will be applied to your account. Also under the Canadian Payment Association regulations, two (2) NSF automatic debits will result in Cancellation of the program.	
Cancellation Terms	
This authorization may be cancelled upon notice by the registered owner(s) in writing to the Municipality of South Dundas at least fifteen (15) business days prior to the next scheduled debit. To obtain a sample cancellation form, or for more information on your right to cancel a PAP Agreement, contact your financial institution or visit www.cdnpay.ca .	
Recourse Statement	
You have certain recourse rights if any debit does not comply with this agreement. For example, you have the right to receive reimbursement for any debit that is not authorized or is not consistent with this PAP Agreement. To obtain more information on your recourse rights, contact your financial institution or visit, www.cdnpay.ca .	
<i>I HAVE READ AND AGREED TO THE TERMS AND CONDITIONS LISTED ABOVE</i>	
DATE _____	SIGNATURE _____



Municipality of South Dundas

Application for Rebate of Property Taxes for Vacancies in Commercial and Industrial Buildings

INSTRUCTIONS

- The deadline for submitting applications is February 28 of the year following the taxation year to which the application relates.
- Send this completed application to: TAX OFFICE, 34 Ottawa Street, P.O. BOX 740, Morrisburg, Ontario K0C 1X0 (Phone: 613-543-2673)
- 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 Category 1 or Category 2 below.

ELIGIBILITY : Please mark [X] to confirm eligibility	
<p>Category 1 – Buildings that are Entirely Vacant : A whole commercial or industrial building will be eligible for a rebate if:</p> <p><input type="checkbox"/> the entire building was not used for any purpose for at least 90 consecutive days.</p>	<p>Category 2 – Partially Vacant Buildings (Continued): A portion of an industrial building will be eligible for a rebate if, for at least 90 consecutive days, it was:</p> <p><input type="checkbox"/> not used for any purpose; and, <input type="checkbox"/> clearly delineated or physically separated from the used portion of the building.</p>
<p>Category 2 – Partially Vacant Buildings: A suite or unit within a commercial building will be eligible for a rebate if, for at least 90 consecutive days, it was:</p> <p><input type="checkbox"/> not used for any purpose; and, <input type="checkbox"/> clearly delineated or physically separated from the used portions of the building; and, <input type="checkbox"/> either capable of being leased for immediate occupation, or <input type="checkbox"/> undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation, or <input type="checkbox"/> unfit for occupation.</p>	<p>Exclusions: A building or portion of a building will not be eligible for a rebate if:</p> <p><input type="checkbox"/> It is used for commercial or industrial activity on a seasonal basis; <input type="checkbox"/> During the period of vacancy, it was subject to a lease, the term of which had commenced; or <input type="checkbox"/> During the period of vacancy it was included in the subclass for vacant land.</p>
<p><u>FAILURE TO PROVIDE THE FOLLOWING INFORMATION MAY DELAY OR VOID THIS APPLICATION:</u></p> <ul style="list-style-type: none"> • Copy of a floor plan or sketch indication the vacant space/unit(s). • Include copies of lease agreements for each vacant space/unit, both before and after* the period of vacancy (*unless still vacant). 	

PROPERTY INFORMATION			
Address		Roll Number (See your tax bill) 0506- - - - 0000	
City	Province	Account Number (See your tax bill) 0 0	
Postal Code		ON.	
Owner's Name		Rep/Agent's Name (if applicable)	
Mailing Address (Number, Street, Suite #)		Mailing Address	
City/Town	Province	City/Town	Province
Postal Code		Postal Code	
Phone Number	Fax Number	Phone Number	Fax Number
()	()	()	()

COM IND	Description of Vacant Area: Inc. unit / suite, floor, building #, etc. Inc. sketch if necessary to identify.	Size of Vacant Area in Sq. Ft.	Period of Vacancy (Must be at least 90 consecutive days.		MPAC Use Only ASSESSMENT	Municipal Use Only TAX REBATE
			From: Day/Mo/Yr	To: Day/Mo/Yr		
<input type="checkbox"/> <input type="checkbox"/>			/ /	/ /		
<input type="checkbox"/> <input type="checkbox"/>			/ /	/ /		
<input type="checkbox"/> <input type="checkbox"/>			/ /	/ /		
<input type="checkbox"/> <input type="checkbox"/>			/ /	/ /		

(If additional space is required, please attach a similar schedule)

I acknowledge that any rebate will be paid / credited to the current owner of record at the time the rebate is determined.
 If this property is sold, an undertaking inserted in the agreement, to readjust taxes for this rebate, will protect my interest.
 I certify that the information contained in all pages of this form and attachments is true and complete:

Name of Applicant (print)	Signature	Date
MPAC USE ONLY: Name of Assessor	Signature	Date
Municipal Representative:	Signature	Date

THE INFORMATION ON THIS FORM IS COLLECTED UNDER THE AUTHORITY OF THE MUNICIPAL ACT, 2001 (S.364) AND ONT. REG. 325/01. IT WILL BE USED ONLY FOR THE PURPOSES OF DETERMINING ELIGIBILITY AND/OR AMOUNT FOR A PROPERTY TAX REBATE IN RESPECT OF VACANT COMMERCIAL AND INDUSTRIAL BUILDINGS.