

2011 PROPERTY TAX REBATE APPLICATION FOR REGISTERED CHARITIES

PLEASE READ AND FOLLOW THESE INSTRUCTIONS CAREFULLY

The City of Toronto's property tax rebate program for qualifying registered charities, as provided by By-Law No. 429-2001, is authorized by the *City of Toronto Act, 2006, S. 329*.

This legislation requires the City to rebate 40% of the property taxes paid by registered charities on certain properties which they either own or rent.

To be eligible for such a rebate, the following conditions must be met:

- The applicant must be a "registered" charity under subsection 248(1) Of the Income Tax Act (Canada), and as such possess a valid Canada Revenue Agency BN/Registration Number;
- The applicant must own and occupy the commercial or industrial property for which the rebate is being sought, or be a tenant in a commercial or industrial property for which a rebate is being sought;
- The applicant must agree to supply any additional information requested by the City to substantiate the application; and,
- There must be no taxes for previous years remaining in arrears on the eligible property for which the rebate is sought.

In order to process a property tax rebate request, all relevant parts of the attached application form must be completed in full and duly signed.

Please note:

- ◆ In the event that either the charity, or the property owner, retains an agent to act on their behalf, the Agent Authorization Declaration section of the application must be completed, permitting the City of Toronto to deal with the agent as if he/she were the charity, or the property owner. Failure to supply such a document will result in the application being returned as incomplete.
- ◆ A copy of the applicant's current (i.e. 2011) CONFIRMATION OF REGISTRATION letter referencing the BN/Registration Number and Effective Date of Registration, as issued by the Charities Directorate (Canada Revenue Agency), MUST accompany the original application form. This CONFIRMATION OF REGISTRATION letter is readily available by contacting the federal government's Client Assistance, Charities Directorate [Canada Revenue Agency] by telephone at 1-800-267-2384.
- ◆ In order to be eligible for the charity rebate program a new and complete application must be filed every year. Only one application can be submitted per assessment roll number. A previous year's application (and supporting documentation) does not constitute any right of entitlement for the current or subsequent year.
- ◆ In the event of a clerical error, or a decision by the Assessment Review Board that changes the assessment for the taxation year for which this application is made, the rebate amount will be recalculated and the City of Toronto retains the right to demand repayment of any overpayment of a rebate.
- ◆ Any changes made on an application are to be crossed out and initialed by the applicant.
- ◆ NOTE: You must retain a copy of your application form. The City does not provide copies. Also, if you are personally delivering your application form to a Tax and Water Enquiry counter, please bring two copies if you require proof that your application was received.

It is your responsibility to retain proof of submission of your application. Proof of submission can be in the form of a second copy of your application stamped "received" by the City if delivered in person to one of the Tax and Water Enquiry counter; a copy of your registered or certified mail receipt showing delivery; a copy of your courier delivery slip; a copy of your fax confirmation report along with the full document or a copy of your e-mail and confirmation of delivery along with copies of your application form.

**The deadline for the 2011 Property Tax Rebate Application is
February 29, 2012.**

Applications will not be accepted after this date.

Mail, Fax or e-mail Instructions

Completed applications and supporting documents may be forwarded to:

Revenue Services Division
Property Tax Rebates
City of Toronto,
5100 Yonge Street, Lower Level
Toronto, ON M2N 5V7

This page may be printed and inserted in a standard window envelope for mailing purposes. Cut on the line above to avoid having excess paper in your envelope.

You may scan your application and send it via fax or e-mail. Please note that sending personal information via fax or e-mail is not a secure means of transmission.

Fax: 416-696-3623

e-mail: revrebt@toronto.ca

Questions about this rebate program should be directed to 416-395-0075.



Application Deadline – February 29, 2012.
 Applications received after this date will not be accepted.
 You must retain proof of your application.
 See page 1 for details.

For City of Toronto Use only:
 Application No: C 11-

**2011 PROPERTY TAX REBATE APPLICATION
 FOR REGISTERED CHARITIES**
 - Registered Charities Occupying Commercial or Industrial Property -
 (One application per assessment roll number)

SECTION "A" – to be completed only by the CHARITY which leases property

1) Name of Registered Charity (as per Canada Revenue Agency Registration letter):

 Mailing Address: _____
 Telephone Number: _____
 Fax Number: _____

2) Property Address for which rebate is being sought:
 Street No. & Name (as per 2011 Property Tax Bill) : _____
 Unit(s)/Suite(s) claimed: _____

3) For what occupancy period in 2011 is this application being made?
 (day/month) _____ to _____ (day/month).

4) What amount of eligible property tax did/will the registered charity pay for the 2011 occupancy period
 referenced above? \$ _____

5) Is the eligible property tax amount claimed above an estimate?
 YES NO (check \surd one)

If yes is indicated, the City must be notified once the actual amount of property taxes paid by the charity
 can be determined.

Additional information required for all Charities:

- Copy of a current year Canada Revenue Agency letter indicating a valid BN/Registration Number with the Effective Date of Registration. (available by contacting the Client Assistance, Charities Directorate (Canada Revenue Agency) at 1-800-267-2384)
- Copy of a lease agreement(s) or other documents confirming all the information indicated in this application. Please submit only relevant sections which identify all parties, outline terms and conditions, occupancy space and periods, property tax obligations and signature pages.
- Copy of a tax reconciliation statement which specifies how the eligible property tax amount is determined.

Certification of Information:

I certify that the information in this form and any additional information is true and correct. I also agree that the charity will reimburse to any other municipality from which it received a tax rebate in 2011 the difference between the tax rebate it received from that municipality and the rebate to which it was entitled from that municipality. Furthermore, I agree to provide the City of Toronto with any further information or documentation required.

Name of Signing Officer (Please Print) Signature of Signing Officer Title/Position

Telephone Number Date (dd/mm/yy)

Agent Authorization Declaration: (Required if Agent is acting on behalf of Charity)

I, _____ have authorized _____ to make this
Name of Signing Officer Name of Agent
 application on the Charity's behalf and authorize the City of Toronto to deal with the agent as if he/she were
 employed by the Charity.

Signature of Signing Officer Date (dd/mm/yy)

Mailing Address (agent) Telephone Number (agent) Fax Number (agent)

The personal information on this form is collected under the authority of the *City of Toronto Act, 2006*, s. 329, and By-law No. 429-2001. The information is used to contact the property owner or agent for clarification respecting this application and for administration of the rebate. Questions about this collection can be directed to Manager, Customer Service, Revenue Services Division, North York Civic Centre, 5100 Yonge St., Toronto, ON M2N 5V7. Phone number 416-338-4829.



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2011 PROPERTY TAX REBATE APPLICATION FOR REGISTERED CHARITIES

- Registered Charities Occupying Commercial or Industrial Property -
 (One application per assessment roll number)

**SECTION “B” – to be completed by the PROPERTY OWNER
 (including Charities that own their property)**

- 1) Name of Landlord/Owner: _____
 Mailing Address: _____
 Telephone Number: _____ Fax Number: _____

- 2) Property Address for which rebate is being sought:
 Street No. & Name (as per 2011 Property Tax Bill): _____
 Unit(s)/Suite(s) claimed: _____

- 3) Property’s Assessment Roll Number (as per 2011 Property Tax Bill):
 19____ - ____ - ____ - _____ - _____

- 4) For what occupancy period in 2011 did/will the applying registered charity occupy the premises?
 _____ (day/month) to _____ (day/month) 2011.
 ~ What is the eligible square footage of the space occupied by the registered charity?
 _____ square feet.
 ~ What is the building’s total eligible square footage? _____ square feet

- 5) What is the length of occupancy in the present unit(s)? _____

- 6) What amount of eligible property tax did/will the registered charity pay for the 2011 occupancy period
 referenced above? \$ _____

- 7) Is the eligible property tax amount claimed above an estimate?
 YES NO (check \surd one)
 If yes is indicated, the City must be notified once the actual amount of property taxes paid by the charity
 can be determined.

- 8) Please indicate if the Charity has a Net Lease or Gross Lease agreement. _____

Certification of Information:

I certify that the information in this form and any additional information is true and correct. If the Charity owns the above mentioned property, it agrees to reimburse to any other municipality from which it received a tax rebate in 2011, the difference between the tax rebate it received from that municipality and the rebate to which it was entitled from that municipality. Furthermore, I agree to provide the City of Toronto with any further information or documentation required.

Name Signing Officer (Please Print)	Signature of Signing Officer	My Title/Position
Date (dd/mm/yy)	Telephone Number	

Agent Authorization Declaration: (Required if Agent is acting on behalf of Property Owner)

I, _____ have authorized _____ to make this
Name Signing Officer *Name of Agent*

application on my behalf and authorize the City of Toronto to deal with the agent as if he/she were the property owner.

Signature of Signing Officer *Date (dd/mm/yy)*

Mailing Address (agent) *Telephone Number (agent)* *Fax Number (agent)*

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