



Revenue Services Division
5100 Yonge Street
Toronto ON M2N 5V7

**City of Toronto Municipal Land
Transfer Tax Rebate / Exemption
Affidavit/Application - Non-electronic Registration**

For Internal Office Use only:	
Reference Number: _____	Rebate Authorized by: _____
Rebate Amount _____	Date: _____

In the Matter of the Conveyance of (insert brief legal description of land): _____

PIN: _____ Assessment Roll No. (if available) _____

Address of land being conveyed: (if available) _____

Describe Nature of Conveyance: _____

By: (list names of all Transferors) _____

To: (list names of all Transferees) _____

Applicants for Rebate or Exemption: The following Transferees hereby apply for a rebate or exemption. Where there is more than one Transferee, show percentage of ownership interest. For eligibility, refer to the By-law and to the information found on this form.

Name of Transferee Applying for Rebate or Exemption	% interest
_____	_____
_____	_____

(Please note that an affidavit is required by or on behalf of every Transferee named in the conveyance)

I/we make oath and say that:
[Check one of the following]

I am/ we are

- the Transferee or one of the Transferees named in the above described conveyance.
- all of the Transferees named in the above described conveyance.
- the president, vice president, secretary, treasurer, director, manager or other person authorized to act for the Transferee, _____, and make these statements in such capacity and without personal liability.

I/we have personal knowledge of the facts stated in this affidavit.
I/we or the corporation of which I am an officer will provide all supporting documentation requested to substantiate the claim herein and will retain such documentation for a total of seven (7) years for audit purposes.
Total Value of the Consideration, excluding GST, is \$ _____.

[Check one of the following]

- The Transferee(s) entered into a *bona fide* Purchase and Sale Agreement on ____/____/____ (YYYY/MM/DD) and (if applicable) it was assigned to me/us by assignment or direction dated ____/____/____ (YYYY/MM/DD).
- I am/we are First Time Purchaser(s) and I/we will occupy the Eligible Home as my/our principal residence commencing on _____ (no later than nine months after the date of conveyance).
- The Transferee(s) is/are eligible for an exemption under the provisions of City of Toronto By-law No. 1423-2007 for the following reason: _____
- I am/we are not eligible for a rebate or exemption from Municipal Land Transfer but have been advised that one or more of the other Transferees named in the above described conveyance will be applying for a partial rebate or exemption.

Sworn/affirmed before me in the _____)
 _____)
 _____ this _____ day of _____)
 _____, 20 _____)
 _____)
 _____)
 _____)
 _____)
 _____)
 _____)

Signature: _____
 Print Name: _____

Signature: _____
 Print Name: _____

A Commissioner for taking Affidavits, etc.

Spousal Declaration (to be completed when the spouse of a First Time Purchaser owned a home previously, but sold it prior to becoming a spouse of the First Time Purchaser)

I _____ have not owned an Eligible Home, anywhere in the world, since becoming a spouse
 of _____ and we are spouses of each other as defined by s.29 of the *Family Law Act*.

Name of spouse _____
 Name of spouse _____

Date: (YYYY/MM/DD) _____/_____/_____

 Signature of Spouse

Where there is more than one Transferee and a rebate is being requested, one of the Transferees must be appointed as the recipient of the Municipal Land Transfer Tax Rebate.

The undersigned hereby authorize _____ to be the recipient of the Municipal Land Transfer Tax Rebate for which we are applying and we agree that he/she will receive and distribute the rebate among all of the Transferees applying for rebate or exemption.

Mailing Address of the party designated to receive rebate	Name and Address of Transferee's Solicitor
_____	_____
Telephone number (during working hours) () -	Telephone number of Transferee's Solicitor () -

All Transferees applying for a rebate or exemption must complete their names and sign below. If the Transferee is a Corporation, the individual signing must be authorized to act on behalf of the Corporation.

Date: (YYYY/MM/DD)

Name: _____ Signature: _____ / /

Name: _____ Signature: _____ / /

Personal information contained on this form is collected under the authority of sections 267, 270, 271, 366, 370, and 376 of the *City of Toronto Act, 2006*, and will be used for the proper administration and enforcement of the City of Toronto Municipal Land Transfer Tax, including but not limited to: (a) the collection and maintenance of a record related to the administration of the tax which is available to the general public, and (b) the determination of tax owed including determinations of eligibility for a rebate or refund of the City of Toronto Municipal Land Transfer Tax. Questions should be directed to Manager, Property Taxation and Assessment, City of Toronto, 5100 Yonge Street, Toronto ON M2N 5V7, (416) 338-4829.



INFORMATION AND INSTRUCTIONS

This information is intended to assist you in the completion of this Affidavit/Application and does not replace the City of Toronto Municipal Land Transfer Tax By-law (By-law No. 1423-2007), as amended (the "By-law") nor does it constitute a legal interpretation of the provisions of the By-law or the *City of Toronto Act*, 2006, S.O. 2006, c.11, Schedule A, as amended.

It is an offence to make, participate in, assent to or acquiesce in the making of a false or deceptive statement in this Affidavit/Application. It is a serious offence to make a false exemption or rebate claim. False statements will disqualify your application. Disqualification may result in the recovery by the City of Toronto of any rebate already paid together with interest thereon. In addition, any person who knowingly contravenes any provisions of the By-law will, upon conviction, be subject to a fine of up to \$100,000.

Certain Definitions:

"**Land Transfer Tax Act**" means the *Land Transfer Tax Act*, R.S.O. 1990, c.L.6, as amended from time to time, and all regulations thereunder.

"**Minister**" means the Minister responsible for administering the *Land Transfer Tax Act*.

"**Municipal Land Transfer Tax**" means the tax imposed by the By-law including all penalties and interest that are or may be added to such tax pursuant to the By-law.

Rebate – Agreement Entered into on or before December 31, 2007:

The agreement must be a bona fide Agreement of Purchase and Sale entered into on or before December 31, 2007.

Rebate – First Time Purchaser:

Eligible Home

For First Time Purchasers, an eligible home includes certain newly constructed homes and resale homes. To ascertain whether the home you are purchasing is an eligible home, please refer to the definition of "Eligible Home" found in the By-law, as amended.

First Time Purchaser

To be eligible for this rebate, a transferee must be a "First Time Purchaser" as defined in the By-law, that is, an individual:

- . who is at least 18 years old;
- . who has never owned an eligible home anywhere in the world; and
- . whose spouse has not owned an eligible home anywhere in the world while he or she was a spouse of the individual.

Occupancy Requirements for First Time Purchasers

The First Time Purchaser must occupy the home as his or her principal residence no later than 9 months after the date of Conveyance.

Spousal Declaration

A First Time Purchaser may claim a rebate of Municipal Land Transfer Tax in proportion to the interest in land acquired by him/her, plus the interest acquired by his/her spouse (provided that such spouse has not owned an eligible home, anywhere in the world, since becoming his or her spouse). In order for a First Time Purchaser to claim on behalf of both spouses, the "Spousal Declaration" must be signed by the First Time Purchaser's spouse. An individual who has not previously owned a home cannot claim to be a "First Time Purchaser" if his/her spouse owned a home while being the spouse of that individual, in that case, neither spouse is eligible for a rebate.

Exempt Persons, Entities and Transactions:

To ascertain whether you and/or the transaction are exempt from Municipal Land Transfer Tax, please refer to section 760-14 of the By-law.

Instructions for Filing this Affidavit/Application and Payment of Municipal Land Transfer Tax:

Full Exemption or Rebate

If you are eligible for an exemption or a rebate of the *entire* amount of Municipal Land Transfer Tax, you must, no later than ten (10) business days after tendering a conveyance for registration, deliver to the City of Toronto at the delivery address shown below (i) an original signed copy of this Affidavit/Application, (ii) a true copy of the registered conveyance including the Land Transfer Tax Affidavit made pursuant to the *Land Transfer Tax Act*, and (iii) true copies of all other documents, if any, that have been or will be submitted to the Minister in connection with the conveyance pursuant to the *Land Transfer Tax Act*.

Partial Rebate

If you are eligible for a *partial* rebate of Municipal Land Transfer Tax, you must, no later than three (3) business days after tendering a conveyance for registration, deliver to the City of Toronto at the delivery address shown below (i) a certified cheque or bank draft payable to the Treasurer, City of Toronto for the *full amount* of Municipal Land Transfer Tax owing with respect to the *full amount* of the value of the consideration, (ii) an original signed copy of this Affidavit/Application, (iii) a true copy of the registered conveyance including the Land Transfer Tax Affidavit made pursuant to the *Land Transfer Tax Act*, and (iv) true copies of all other documents, if any, that have been or will be submitted to the Minister in connection with the conveyance pursuant to the *Land Transfer Tax Act*. Your application for a partial rebate of Municipal Land Transfer Tax will be processed by the City of Toronto as soon as possible following receipt of the foregoing.

No Eligibility for Exemption or Rebate

If none of the Transferees is entitled to a rebate or exemption from Municipal Land Transfer Tax, different procedures and forms are required. Please refer to www.toronto.ca for the required procedures and forms for non-electronic registrations.

Deponents:

This Affidavit/Application must be made by or on behalf of each transferee named in the conveyance. Where any transferee is taking less than the whole interest in the land, the percentage ownership of each transferee must be clearly indicated beside their respective names.

Value of the Consideration:

The amount of Municipal Land Transfer Tax payable is determined by applying the rates of tax to the value of the consideration given for the conveyance. Please review the definitions of "value of the consideration", "land", "convey", and "conveyance" in the By-law to ensure that the true value of the consideration is reported. Interest will be payable and penalties may be imposed if the true value of the consideration is not reported or all the Municipal Land Transfer Tax owing is not paid.

Document Retention for Audit Requirements:

Every transferee is required to keep documents and records for a period of seven (7) years after the date on which a conveyance is registered or the information to which it relates is given to the City of Toronto unless written permission for earlier disposal is received from the City of Toronto. Such documents and records should include, without limitation, this Affidavit/Application, any receipt, certification, verification and other correspondence and documents received from the City of Toronto, the Agreement of Purchase and Sale and any assignments or amendments thereof, the closing statement of adjustments and any documents and correspondence with the Minister in connection with Land Transfer Tax under the *Land Transfer Tax Act* with respect to the same conveyance.

<p>Delivery Address:</p> <p>City of Toronto Manager of Revenue Accounting and Collections (Revenue Services Division) 5100 Yonge Street Toronto, ON M2N 5V7</p>	<p>Enquiries:</p> <p>City of Toronto, Revenue Services Division North York Civic Centre 5100 Yonge Street, Lower Level Toronto ON M2N 5V7 Telephone (416) 338 4829 Facsimile (416) 696-3605</p>
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General information about Municipal Land Transfer Tax is also available on the City of Toronto website at www.toronto.ca

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