

# 2017 Property Tax Charity Rebate

Application Deadline: February 28, 2018

Application No: - City Use Only - C17-

## Section A – Completed by Charity

To be completed only by the Charity which leases property

Name of Registered Charity (as per Canada Revenue Agency Registration letter)		
Charity Mailing Address (Street Number, Street Name, Suite/Unit Number, City/Town, Province, Postal Code)		
Charity Telephone Number	Charity Fax Number	Charity Email
Property Address for which rebate is being sought (as per 2017 Property Tax Bill)		Unit(s)/Suite(s) claimed
Occupancy period for application (dd/mm/yyyy) to (dd/mm/yyyy)	What amount of eligible property tax did/will the registered charity pay for the occupancy period?	
Is the eligible property tax amount claimed an estimate? (check one only) <input type="checkbox"/> Yes* <input type="checkbox"/> No		
* If "Yes" is indicated, the City must be notified once the actual amount of property taxes paid by the charity can be determined.		

## Certification of Information

I certify that the information in this form and any additional information is true and correct. If the City Treasurer is satisfied that an applicant has made a false or deceptive statement or has participated in, assented to, or acquiesced in the making of false or deceptive statements in an application, the Treasurer may disqualify the property from eligibility, require repayment from the date that the taxes were originally rebated; and require payment of interest at the rate of 1.25 per cent per month (15 per cent per annum) on the amount required to be repaid.

Signing Officer Name (First, Last - Please Print)	Title/Position	Telephone Number
Signature of Signing Officer		Date (dd/mm/yyyy)

## Agent Authorization Declaration

### Required if Agent is acting on behalf of Charity

By signing the form, the signing officer authorizes the agent to make this 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.

Signing Officer Name (First, Last - Please Print)	Agent Name (First, Last - Please Print)	
Signature of Signing Officer		Date (dd/mm/yyyy)
Mailing Address (agent)	Telephone Number (agent)	Email/Fax Number (agent)

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## Section B – Completed by Property Owner

To be completed only by the Property Owner (including Charities that own their property)

Landlord/Owner Name (First, Last - Please Print)	
Landlord/Owner Mailing Address (Street Number, Street Name, Unit Number, City/Town, Province, Postal Code)	
Landlord/Owner Telephone Number	Landlord/Owner Fax Number or Email
Property Address for which rebate is being sought	Unit(s)/Suite(s) claimed
Property Assessment Roll Number 1   9   -       -       -       -       -       -	
Occupancy period for application (dd/mm/yyyy) to (dd/mm/yyyy)	What is the eligible square footage of the space occupied by the registered charity?
What is the building's total eligible square footage?	What is the length of occupancy in the present unit(s)?
What amount of eligible property tax did/will the registered charity pay for the occupancy period?	
Is the eligible property tax amount claimed an estimate? (check one only) <input type="checkbox"/> Yes* <input type="checkbox"/> No * If "Yes" is indicated, the City must be notified once the actual amount of property taxes paid by the charity can be determined.	
Please indicate if the Charity has a <input type="checkbox"/> Net Lease or <input type="checkbox"/> Gross Lease agreement.	

## Certification of Information

I certify that the information in this form and any additional information is true and correct. If the City Treasurer is satisfied that an applicant has made a false or deceptive statement or has participated in, assented to, or acquiesced in the making of false or deceptive statements in an application, the Treasurer may disqualify the property from eligibility, require repayment from the date that the taxes were originally rebated; and require payment of interest at the rate of 1.25 per cent per month (15 per cent per annum) on the amount required to be repaid.

Signing Officer Name (First, Last - Please Print)	Title/Position	Telephone Number
Signature of Signing Officer		Date (dd/mm/yyyy)

## Agent Authorization Declaration

### Required if Agent is acting on behalf of Property Owner

By signing the form, the signing officer authorizes the agent to make this 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.

Signing Officer Name (First, Last - Please Print)	Agent Name (First, Last - Please Print)		
Signature of Signing Officer		Date (dd/mm/yyyy)	
Mailing Address (agent)	Telephone Number (agent)	Email/Fax Number (agent)	

# 2017 Property Tax Charity Rebate

## Eligibility Conditions

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;
- A copy of the applicant's current registration status document referencing the BN/Registration Number and Effective Date of Registration from Canada Revenue Agency (CRA). A registration status document may be downloaded from the CRA. Visit the [CRA website](#) for more details.
- 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. Incomplete forms will be returned.

## Rebate Information

- 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 entitlement for the current or subsequent year.
- 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.
- 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 initialled by the applicant and if applicable, by the property owner.
- 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 an Inquiry and Payment 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 an Inquiry or Payment 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 email and confirmation of delivery along with copies of your application form.

# 2017 Property Tax Charity Rebate

## Documents Required

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You must submit the following documents with a completed application.

- A copy of the applicant's current registration status document referencing the BN/Registration Number and Effective Date of Registration from Canada Revenue Agency (CRA). A registration status document may be downloaded from the CRA. Visit the [CRA website](#) for more details.
- 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.

## Submit Application and Documents

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Mail: Revenue Services, Property Tax Rebates  
5100 Yonge Street.  
Toronto, Ontario M2N 5V7

Fax: 416-696-3623 (refer to [Tips on Faxing](#))

Email: [revrebt@toronto.ca](mailto:revrebt@toronto.ca)

In Person at an [Inquiry and Payment Counter](#)

Call: 416-395-0075