

Property Tax Charity Rebate

Application Deadline: Submit on or before the last day of February of the following the year.

Application No. - City Use Only

* If First Name and Last Name do not apply to you because you have either a registered Birth Certificate or Change of Name Certificate bearing a Single Name you may provide your Single Name.

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 Business Telephone Number	Charity Business Fax Number	Charity Business Email
Property Address for which rebate is being sought (as per 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 or *Single - if applicable)	Position Title	Business 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 Applicant.

Signing Officer Name (First, Last or *Single - if applicable)	Agent Name (First, Last or *Single - if applicable)	
Signature of Signing Officer		Date (dd/mm/yyyy)
Agent Mailing Address	Agent Business Telephone Number	Agent Business Email/Fax Number

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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 or *Single - if applicable)	
Landlord/Owner Mailing Address (Street Number, Street Name, Unit Number, City/Town, Province, Postal Code)	
Landlord/Owner Business Telephone Number	Landlord/Owner Business Fax Number or Email
Property Address for which rebate is being sought (as per Property Tax Bill)	Unit(s)/Suite(s) claimed
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 or *Single - if applicable)	Position Title	Business Telephone Number
Signature of Signing Officer		Date (dd/mm/yyyy)

Agent Authorization Declaration

Required if Agent is acting on behalf of Property Owner, who is also the Charity Applicant

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 or *Single - if applicable)	Agent Name (First, Last or *Single - if applicable)	
Signature of Signing Officer		Date (dd/mm/yyyy)
Agent Mailing Address	Agent Business Telephone Number	Agent Business Email/Fax Number

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 per cent of the property taxes paid by registered charities on certain properties which they either own or rent.

All the following conditions must be met to be eligible for a rebate.

- 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 (CRA) 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.
- A completed application with all supporting documents must be submitted on or before the deadline date.
- The applicant must agree to supply any additional information requested by the City to substantiate the application.
- 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.
- It is your responsibility to retain proof of submission of your application. Proof of submission can be 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.

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Documents Required

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 CRA registration status document may be downloaded from the CRA. Visit the [Government of Canada](#) website and refer to Taxes, Charities and Giving 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, prepared by the property owner, which specifies how the eligible tax amount is determined.

Submit Application and Documents

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

Fax: 416-696-3623

Email: revrebt@toronto.ca
(Please use your business email for any communication with us).

In Person: [Inquiry and Payment Counter](#)

For tips on sending a fax or email, visit toronto.ca/propertytaxesandutilities.

Should you have any questions concerning your application for a Property Tax Charity Rebate, please call the Revenue Services' Rebates Unit directly at 416-395-0075.