



Ontario Property Assessment Corporation

Société ontarienne d'évaluation foncière

Owner's Name:
Mailing Address:

Property Roll Number:
Location/Description:
Municipality:

Please return completed application to your local assessment office.

Dear Property Owner:

OWNERS OF PROPERTIES IN THE COMMERCIAL, INDUSTRIAL, SHOPPING CENTRE, OFFICE BUILDING AND LARGE INDUSTRIAL PROPERTY CLASSES MUST APPLY TO RECEIVE THE LOWER TAX RATE FOR PROPERTY CONTAINING VACANT UNITS OR EXCESS LAND.

Ontario Regulation 282/98 defines the requirements for a property or portion of a property to be shown on the assessment roll in the **Vacant Unit and Excess Land Subclass**.

To qualify as a **Vacant Unit**, the property or portion of the property must:

- be **vacant for the entire three month period prior to October 1** - that is, all of July, August and September - prior to the return of the assessment roll;
- be **physically separated** from occupied portions of the building; and
- **beginning in 2001**, be offered for lease or leased but not yet occupied.

To qualify as a **Excess Land**, the portion of the property must:

- **not be developed in any way**, other than land servicing;
- **not be used**, other than for farming; and
- be **in excess of municipal zoning requirements** to support existing development on other portions of the property.

In addition, to qualify as a **Vacant Unit or Excess Land**, the property or portion must:

- be identified by the owner on a **written application** which is submitted to the assessment commissioner **by November 1 each year** for the next year's assessment roll.

NOTE: Please return this form to the local assessment office by **November 1, 1999** and include the name and phone number of the person supplying the information for verification purposes. If the form is mailed, it must be post-marked no later than November 1, 1999.

Owners must apply each and every year, otherwise no vacant portions will be shown on the assessment roll and the property will be taxed at the full commercial or industrial tax rates. The following application may be used for your convenience. If you use another form, please ensure that all required information and the complete roll number are included.

Vacant Unit / Suite #/ or Building Number	Location (Floor No.)	Area Vacant for period July 1 to September 30 , 1999 (Square feet)
Excess Land	Location on Parcel	Amount of Excess Land (Acres, Sq Ft.)

Signed by: _____

Date: _____

Name/Position: _____

Phone No.: _____