



Ministry of Revenue
PO Box 58
Thunder Bay ON P7C 0A5
1 866 400-2122
1 888 321-6774 TTY

Tax Rebate Program for Registered Charities

A Registered Charity may apply for a tax rebate of 40% of the Provincial Land Tax and Education Tax payable on an eligible property it occupies in one of the commercial classes or industrial classes.

This notice provides general information and does not replace the law found in the *Provincial Land Tax Act, 2006* and its regulations.

Who Qualifies?

A registered charity as defined in subsection 248(1) of the *Income Tax Act (Canada)* that has a registration number issued by the Canada Revenue Agency and pays taxes on an eligible property it occupies.

How the Program Works

- You must complete an application for this program **annually** to establish eligibility or confirm continued eligibility.
- The deadline for submitting an application for the rebate is **February 28** of the year following the taxation year to which this application relates.
- The applicant must agree to provide the necessary information to the Provincial Land Tax Office in order to demonstrate that eligibility requirements have been met.

Enquiries

For more information about the **Tax Rebate Program for Registered Charities** or to obtain an application, please contact the ministry:

In Person

Provincial Land Tax Office
500 Donald Street East
Thunder Bay Ontario

By Telephone

1 866 400-2122
1 888 321-6774 (TTY)

By Mail

Ministry of Revenue
Provincial Land Tax
PO Box 58
Thunder Bay ON P7C 0A5



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Application for Registered Charities Tax Rebate

Under section 8 of the Provincial Land Tax Act, 2006

Internal Use Only - Request No. / Date Received			
Request No.	Day	Month	Year

To apply for a **Registered Charities Tax Rebate**, please submit this completed application to the ministry:

By Mail: Ministry of Revenue
 Provincial Land Tax
 Box 58
 Thunder Bay ON P7C 0A5

In Person: Provincial Land Tax Office
 500 Donald Street East
 Thunder Bay Ontario

The **deadline** for submitting applications is **February 28** of the year following the taxation year to which the application relates.

Organization

Name of Organization				
			Canada Revenue Agency Registration Number (e.g. BN 00000 0000 RR0001)	
Mailing Address - Number and Street		City, Town, Municipality	Province	Postal Code
Name of Applicant and Title				Telephone Number
Signature		Date	Fax Number	

Property Occupied

Taxation Year Applied for:	Roll Number
Legal Description	

Property Details of the Commercial/Industrial Building occupied by the Organization:

Date of Occupancy		Total Months this Year	Square Footage Occupied Sq. Ft	Total Square Footage of Building Sq. Ft	Total Square Footage of ALL Assessed Areas of Building Sq. Ft
Day	Month				
Are you sub-leasing space? <input type="checkbox"/> No <input type="checkbox"/> Yes (If yes, enter details below)					Part of Space Occupied Sq. Ft
Name of sub-lessee					
1.					
2.					
<i>attach list for additional sub-leased space</i>					

Landlord Information

Name		Telephone Number	Fax Number
Mailing Address - Number and Street		City, Town, Municipality	Province
			Postal Code

Required information to be submitted with this Application: *Please check the appropriate box(es).*

For Charities:

- Copy of Notification of Registration (if not previously provided)
- Copy of Annual Information Return filed with Canada Revenue Agency (latest copy available)

And, if Renting:

- Copy of Current Lease that sets out amount of property taxes to be paid by the organization
- Confirmation of square footage as detailed above
- Statement/Invoice from landlord indicating amount of property taxes billed to the organization

This Application CANNOT be processed without all the required documentation.

The personal information on this form is collected under the authority of the *Provincial Land Tax Act, 2006* S.O. 2006, Chapter 33 Schedule Z.2 and will be used to determine eligibility for a refund, adjustment, deferral, rebate, relief or reduction of taxes under the Act. Questions about the collection should be directed to: Manager, Land Taxes, Audit, Inspection and Resource Taxes Branch, 33 King Street West, PO Box 625, Oshawa ON L1H 8H9, 1 866 ONT-TAXS (1 866 668-8297), extension 18114.