



PLEASE PRINT

FM-1004

Financial Management

**COMMERCIAL PROPERTY TAX
ALLOWANCE CLAIM**
(COMPLETE ALL FILLABLE AREAS)

PROPERTY DETAILS

SECTION 1

- If a property has more than one allowance claim, each claim must be submitted separately.
- Claims will be only be accepted for the current quarter and the quarter immediately preceding.
- Each claim must be for the entire calendar quarter

Civic Address of Property _____

Account Number _____

Owner's Name _____

Mailing Address _____

City _____ Postal Code _____

CONTACT INFORMATION

SECTION 2

Authorized Representative Name _____

Telephone 1 _____ Telephone 2 _____ E-mail _____

Mailing Address _____

City _____ Postal Code _____

Note: If the Authorized Representative is different than the property owner, this form must be signed by both parties.

COMMERCIAL PROPERTY TAX ALLOWANCE CLAIM PERIODS

SECTION 3

Commercial Property Tax Allowance claims are accepted 4 times per year:

1st Quarter - January 1 to March 31 - Commercial Property Tax Allowance Claim Period
Forms and Documentation are accepted from April 1 – 30

2nd Quarter - April 1 – June 30 – Commercial Property Tax Allowance Claim Period
Forms and Documentation are accepted from July 1 – 31

3rd Quarter - July 1 – September 30 – Commercial Property Tax Allowance Claim Period
Forms and Documentation are accepted from October 1 – 31

4th Quarter - October 1 – December 31 – Commercial Property Tax Allowance Claim Period
Forms and Documentation are accepted from January 1 – 31

**Claims for current quarter not submitted during the claim period must be submitted the following claim period.
Claims will be only be accepted for the current quarter and the quarter immediately preceding.**

PLEASE INDICATE THE QUARTER BEING CLAIMED:

1ST QTR January 1 – March 31

2ND QTR April 1 – June 30

3RD QTR July 1 – September 30

4TH QTR October 1 – December 31

Unit/Suite Number (if applicable) _____

Total Leasable Area _____ sq. feet sq. metres Area Claimed _____

Occupant Name (if applicable) _____

ALLOWANCE TYPE	SUB-TYPE
Unoccupied Space	<input type="checkbox"/> No Tenant (must be actively seeking tenant) Include documentation showing it was actually marketed for rent or being made ready to rent. Examples: copy of advertisement, copy of real-estate listing agreement, active building permit
Delinquency – Claim permitted for one quarter only.	<input type="checkbox"/> Tenant Bankruptcy (Must submit copy of bankruptcy claim) <input type="checkbox"/> Tenant Not Paying any Rent – Provide documentation showing collection efforts made to recover rent.
Seasonal	<input type="checkbox"/> Annual Closing of a Seasonal Business (maximum six months) Documentation indicating the operating dates of the business which could include: print media, brochure or website information are required.
Exemption	<input type="checkbox"/> Day Care – Copy of Daycare License Required <input type="checkbox"/> City of St. John's Tenant <input type="checkbox"/> Provincial Government Tenant – Copy of Lease Required <input type="checkbox"/> Charitable Organization Charity Reg. # Required _____

All required information must be attached to the allowance claim form. If not, paperwork which has been submitted will not be processed and will be returned to the property owner or the authorized representative. Claim forms will have to be re-submitted before the claim period closes with required information in order to be processed.

Commercial Property Tax Allowance Claims are governed by the City of St. John's Municipal Taxation Act, SNL 2006 c.C-17.1, as amended and the Commercial Property Tax By-Law. It is the property owner's responsibility to review the applicable legislation and review all claim submissions for accuracy and completeness.

As per the Commercial Property Tax By-Law, the application for vacancy relief shall be submitted to the City within 30 days of the last day of each quarter of the taxation year. A taxpayer who fails to file an application for vacancy relief within the time specified shall be deemed to have filed a nil vacancy relief claim for such quarter. Claims for current quarter not submitted during the claim period must be submitted the following claim period. Claims will be only be accepted for the current quarter and the quarter immediately preceding.

NOTE – Required Signatures:

- **Claim submitted by property owner** – signature of property owner mandatory.
- **Claim submitted by authorized representative** – signature of authorized representative AND property owner mandatory for the first claim submission. Once an authorized representative is appointed by the property owner the City will accept the signature of the authorized representative only, unless otherwise notified by the property owner.

I hereby submit this claim and confirm that the information supplied is, to the best of my knowledge, correct. In addition, I acknowledge that I have reviewed this claim and agree to provide any additional information as requested by the City of St. John's.

Property Owner Name/Title (please print)

Signature

Date (yyyy-mm-dd)

Authorized Representative Name/Title (please print)

Signature

Date (yyyy-mm-dd)

Are you selling your commercial property? If so, please ensure claims for vacancy allowance for the immediately preceding quarter are up to date. In the event of a sale, it is the responsibility of the owner to adjust for vacancy allowance upon closing with the purchaser for the current quarter. Claims for current quarter must be claimed by purchaser with written confirmation from Lawyers that the claim was adjusted at sale closing.

Return by mail:
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St. John's NL A1C 5M2

Return by fax:
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