

Municipal Tax Law Update:

COVID-19 Property Tax Relief for Eligible Businesses



Melissa A. Muskat

Partner

Property Taxation and Assessment Law

Minden Gross LLP

T. 416.369.4313

mmuskat@mindengross.com

November 17, 2020

Last week, the Ontario government announced that it is supporting businesses affected by COVID-19 public health measures by providing property tax and energy cost rebates. Eligible businesses are those that were required to shut down or significantly restrict services because they were located in areas subject to modified Stage 2 public health restrictions, such as Toronto. Application forms are available as of November 16, 2020, at <https://www.app.grants.gov.on.ca/msrf/#/>. Applications are to be filed by the eligible business, which in many cases will be the tenant of a property, but in other cases may be the owner/occupant of a property. The following information is reproduced from the Ontario Government website at: <https://www.ontario.ca/page/businesses-get-help-covid-19-costs#section-1>.

Eligibility for Property Tax Rebates

Property tax rebates are available for businesses that were required to close or significantly restrict services as a result of provincial modified Stage 2 public health measures announced on October 9, 2020. Going forward, areas categorized as control or lockdown qualify.

Types of businesses that are eligible for support include:

- restaurants and bars
- gyms, facilities for indoor sports and recreational fitness activities
- performing arts and cinemas
- bingo halls, gaming establishments, casinos, conference centres, and convention centres
- community centres, multi-purpose facilities, and museums

- personal care services (with the exception of oxygen bars)
- racing venues
- meeting or event space
- in-person teaching and instruction

Businesses will not be eligible if they are:

- located outside provincial modified Stage 2 or control and lockdown regions
- within the areas subject to public health restrictions, but were not required to close or significantly restrict services
- owned by the federal, provincial, or a municipal government, or by a person holding federal or provincial office

What you'll get

Eligible businesses could get rebates for:

- municipal and education property taxes
- energy costs, including electricity and natural gas (or where natural gas is not available - propane and heating oil)

Funding will cover the entire length of time that regionally targeted public health restrictions are in place.

Most businesses can expect to receive their rebate payments within a few weeks of submitting a complete application.

What you'll need to apply

To apply, you will have to submit proof of costs.

For **property tax rebates**, this includes your property tax bills (or proof of costs associated with property taxes).

For **energy cost rebates**, this includes a digital copy of the first energy bill (including electricity, natural gas, propane, or other) you received on or after the day Stage 2 restrictions were put in place in your region. You can also submit other energy bills if your business is heated by propane or heating oil.

How to apply

Apply by visiting: <https://www.app.grants.gov.on.ca/msrf/#/>

Should you have any questions about any of the matters discussed in this email, please contact me, Melissa Muskat, at either mmuskat@mindengross.com or at **416.369.4313**.

© 2020 Minden Gross LLP - Please note, this article is intended to provide general information only and not legal advice. This information should not be acted upon without prior consultation with legal advisors.