

Application for payments in lieu of real property taxes under
the *Payments in Lieu of Taxes Act*
List of federal properties

Assessment roll number	Common name, street address or legal description of property	Assessed value	Tax class	Applicable tax rates			Special rates (specify)	Total of rates	Capping clawback	PILT requested
				Municipal	County / Region	School				
If preferred, you may use a spreadsheet to list the properties if all required columns are included.			Total ▶							

For office use only

Commercial		Farm lands		Tax year	20_____
Residential/Farm		Other		Endorsed by	
Multi-residential		Other		Date	

 Public Services Services publics et
and Approvisionnement
Procurement Canada
Canada

**Application for payments in lieu of real property taxes under
section 3(1)(a) of the *Payments in Lieu of Taxes Act*
Federal properties**

Municipality/Taxing authority:	Province:	Tax year for which application is made:

1. List all federal properties for which you are applying for payment and provide all information requested on the "List of federal properties". (If preferred, you may use a spreadsheet to list the properties if all required columns are included.)

2. **Important** - The application **must** be accompanied by a schedule of the applicable tax rates levied for the tax year.

3. Attach your **taxation by-law**, listing all **scheduled billing dates** for the current year. Include capping, clawback, discount for early payment and other similar by-laws that apply to taxable property owners.

4. We require assessment appraisal cards for all properties on your application the first time you apply, following each reassessment and for newly listed properties. If you cannot provide these cards, please list the address of the assessment office from which we can obtain them.

5. Does each federal property receive the **same services** that are available to other taxable properties in the area of service?

☐ Yes ☐ No ► If no, attach explanation.

6. Does your taxing authority wish to be considered for a late payment supplement (LPS) under the provisions of the *Payments in Lieu of Taxes Act* if there is an unreasonable delay in making the payments in lieu of taxes?

☐ Yes, only if amount exceeds \$25.00 ☐ Yes, for any amount ☐ No

If yes, attach copy of by-law, together with a description of your taxing authority's practice for charging interest on overdue taxable real property taxes accounts, including rate of interest and compounding frequency.

Identify the date from which interest on overdue tax accounts starts to accrue for taxable property owners.

►

7. a) Do any tenants of federal property have unpaid real property taxes from the previous tax year, or years, that you would like to include for consideration as part of this application?

☐ No ☐ Yes ► If yes, provide the following details.

Name of tenant	ID & address of federal property	Tax year	Amount outstanding

Note: You may be contacted for additional information.

b) Does your taxing authority wish to be considered for a late payment supplement (LPS) on any PILT (payments in lieu of taxes) amount(s) deemed eligible in respect to these unpaid tenant taxes?

☐ Yes, only if amount exceeds \$25.00 ☐ Yes, for any amount ☐ No

► If yes, please provide by-law data as per Section 6.

Declaration

I hereby certify that the information given in this application and in any documents attached hereto is true and correctly sets forth the tax rates and assessments in effect for the tax year for which this application is made.

Signature of authorized officer_____
Date (yyyy-mm-dd)

Return address

For office use only

Name and title of authorized officer	Approved amount (\$)
Address	Signature
Postal code	Date
Telephone number	
Fax number	
Email	

Send one fully completed signed copy of this application and all relevant by-laws to the PILT office that serves your region.

Note: All fields must be completed for the application to be considered for payment.

