

Ontario Business Costs Rebate Program Guide

January 2022

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Program Overview

On December 22, 2021, the Ontario Business Costs Rebate Program was announced to provide support for fixed property tax and energy costs to businesses that are most impacted by public health measures in response to the Omicron variant of COVID-19.

Through this program, eligible businesses required to reduce capacity to 50 per cent, such as smaller retail stores, will receive a rebate payment equivalent to 50 per cent of their property tax and energy costs. Businesses required to close for indoor activities, such as restaurants and gyms, will receive a rebate payment equal to 100 per cent of their costs.

This Program Guide is intended to provide businesses with an overview of the Ontario Business Costs Rebate Program and how to apply using the [Online Application Portal](#).

Application Requirements

Applicants will need business and banking information to apply, including:

- Legal business name as registered with the Canada Revenue Agency (CRA).
- Applicant contact information (e.g., legal name, phone number, email address). If you are a tenant of the property, you will need to provide the name, email, and phone number of the property owner.
- Description of the business operation.
- Photograph of the exterior of the business. You can only upload one file to the system. Maximum file size is 6 MB. Allowed file types: JPG, PNG or PDF.
- Head office business address and business locations.
- Indoor square footage occupied by the business (including areas used for storage).
- Business property 15-digit assessment roll number (see [Appendix A](#) for tips on how to find your roll number).
- Canada Revenue Agency (CRA) Business Number. If you do not have a CRA Business Number, please refer to the Government of Canada webpage, How to Register for a Business Number or CRA Program Accounts (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/register.html>)
- A void cheque and the business' bank account information including the name and address of the financial institution, account holder name, account number, branch code
 - The void cheque needs to show either the legal business name or operating business name of your business.

Applicants will also need to submit the following information as proof of costs:

- For the property tax component, submit a digital copy of the 2021 final commercial (non-residential) property tax bill or proof of costs associated with 2021 annual property taxes (see note below); and
- For the energy costs component, submit a digital copy of all pages of the energy bill(s) (i.e., electricity, natural gas, propane and/or heating oil) with a statement date on or **after the day the business became subject to a provincially mandated capacity limit of 50 per cent or lower** (e.g., on or after December 19, 2021 for a restaurant business). Partial bills will not be accepted.

Note: If the applicant is a tenant and does not receive a property tax bill from the municipality and/or an energy bill directly from their service provider, they will need to provide a copy of their net lease agreement (relevant sections only) as well as the invoices from their landlord. These can include the Common Area Maintenance (CAM) and Taxes, Maintenance and Insurance (TMI) documents.

If the property tax and energy costs are not broken out in the TMI and CAM documents, the applicant will be required to request these costs from their landlord.

Applicants will also be required to attest to having read the Program Guide's [list of eligible businesses](#) and confirm that their business is eligible to receive support through the Ontario Business Costs Rebate Program.

When to Apply

Applications for the Ontario Business Costs Rebate Program will be available beginning January 18, 2022 and will be available for the period where businesses are subject to the provincially mandated capacity limits of 50 per cent or lower, or as otherwise announced by the Government of Ontario.

Eligibility Overview

Eligibility criteria

Businesses must meet the following criteria to be eligible for the Ontario Business Costs Rebate Program:

1. Business must be subject to a provincially mandated capacity limit of 50 per cent or lower (including a requirement to temporarily close);
2. Business must pay commercial (non-residential) property taxes and/or non-residential energy costs — either directly or through the property owner (as detailed in their lease); and
3. Be expected to be most impacted by the provincially mandated capacity limit of 50 per cent or lower.

Please see [Table 1](#) for a list of eligible business types.

The following businesses **are not** eligible for the Ontario Business Costs Rebate Program:

- Businesses that do not pay business property taxes and/or energy costs, such as those with a gross lease or businesses operated out of residential properties;
- Landlords that do not own or operate a business on the applicable property that meets the eligibility criteria; and
- Businesses owned by the federal, provincial, or municipal government, or those owned by a person holding federal or provincial office.

Eligible business types

Business types listed in Table 1 below are **eligible** to apply for the Ontario Business Costs Rebate Program.

Note that the examples of eligible businesses (right-hand column below) are not an exhaustive list of eligible businesses.

Table 1

Eligible Business Type	Examples
Restaurants and bars	<ul style="list-style-type: none"> • Dine-in and/or take-out restaurants • Fast food restaurants • Bars and nightclubs • Strip clubs
Personal care services relating to the hair or body	<ul style="list-style-type: none"> • Hair salons and barbershops • Spas • Manicure/pedicure salons • Tanning salons • Tattoo studios
Retailers less than 50,000 sq ft (Non-grocery)	<ul style="list-style-type: none"> • Clothing and electronics stores • Book stores • Local hardware stores • Drycleaners and laundromats • Cannabis stores • Travel agents (with a storefront) • Retail businesses in shopping malls/plazas • Photography studios
Small grocery stores less than 5,000 sq ft	<ul style="list-style-type: none"> • Corner/convenience stores • Boutique food retailers (for example cheese shops, small bakeries, butcher shops) • Fruit markets
Gyms and other facilities used for indoor sports and recreational fitness activities (including indoor spectator sports)	<ul style="list-style-type: none"> • Gyms • Indoor sports arenas and stadiums • Dance studios and martial arts facilities • Privately owned community centres
Places of worship	<ul style="list-style-type: none"> • Churches, Mosques, Temples, Synagogues
Indoor meeting and event spaces available for rent	<ul style="list-style-type: none"> • Banquet halls • Conference centres and convention centres • Meeting and event spaces in a hotel
Indoor concert venues, theatres and cinemas	<ul style="list-style-type: none"> • Performance venues • Cinemas

Eligible Business Type	Examples
Casinos, bingo halls and other gaming establishments	<ul style="list-style-type: none"> Privately owned casinos, bingo halls and other gaming establishments
Indoor portion of horse and car racing tracks	<ul style="list-style-type: none"> Indoor portion of a horse racing track (including casino/gaming establishment) Indoor portion of car racing venues
Indoor museums, galleries, aquariums, zoos, science centres, landmarks, historic sites, botanical gardens and similar attractions	<ul style="list-style-type: none"> Museums and art galleries Science centres Indoor landmarks/historic sites Indoor botanical gardens Indoor seasonal fairs, rural exhibitions, festivals and similar events with fixed location Indoor waterparks and indoor amusement parks
Indoor clubhouses at outdoor recreational amenities	<p>Indoor clubhouses at outdoor recreational amenities – e.g.</p> <ul style="list-style-type: none"> Ski hills chalets/restaurants Indoor fitness centres at a golf course Restaurants located in a marina
Indoor business associated with tour and guide services	<ul style="list-style-type: none"> Tour and guide services within an attraction Boat tour agencies (where service has an indoor component)
Oxygen bars	<ul style="list-style-type: none"> Oxygen bars
Steam rooms and saunas	<ul style="list-style-type: none"> Steam rooms and saunas
Bathhouses and sex clubs	<ul style="list-style-type: none"> Bathhouses and sex clubs
Indoor teaching and instruction centres	<ul style="list-style-type: none"> Tutoring centres
Indoor driving instruction centres	<ul style="list-style-type: none"> Driving instruction centres
Day camps and overnight camps for children	<ul style="list-style-type: none"> Children’s day camps Overnight camps for children
Before- and after-school programs	<ul style="list-style-type: none"> Privately run before- and after-school programs
Pet and veterinary services	<ul style="list-style-type: none"> Pet grooming Pet hotels/daycare Veterinary clinics

Multi-use business properties with an eligible component

Multi-use business properties with a component that meets the eligibility criteria and is included on the list of eligible business types may be eligible for that portion of the property.

For example:

- In the case of a restaurant within a hotel, the applicant would be required to separate out the eligible business type.
- In the case of outdoor recreational amenities such as golf courses, ski hills and marinas that have an indoor club house, restaurant/bar or event space, the indoor facilities impacted by the capacity limits would be eligible for the rebate.

Property tax and energy costs associated with the eligible portion(s) of the business can be based on a reasonable estimate such as how much indoor square footage the eligible portion of the business occupies compared to the total square footage of the entire business/property. For example, if the eligible portion occupies 10 per cent of the property, they would be eligible for 10 per cent of the property's property tax and energy costs.

Treatment of non-profit organizations and charities

Not-for-profits and charities may be eligible if their operations/service aligns with an eligible business type shown in [Table 1](#) and meet the other eligibility criteria. Note: not-for-profit organizations and charities may be eligible to receive a separate charitable property tax rebate from a municipal government. Not-for-profits and charities that receive a municipal government rebate for all, or a portion, of their property taxes are not permitted to submit those same property taxes for a rebate through the Ontario Business Costs Rebate Program.

Support Available for Eligible Businesses

The Ontario Business Costs Rebate Program provides eligible businesses with rebate payments, in the form of grants. Payments are equal to between 50 and 100 per cent of the reported property tax and energy costs they incur while businesses are required to close or reduce capacity due to recently announced public health measures.

These rebate payments will be retroactively applied to when the current provincially mandated capacity limits came into effect for eligible businesses and will continue to be temporarily available while businesses are subject to capacity restrictions of 50 per cent or lower.

Property tax component

For the property tax component of the Ontario Business Costs Rebate Program, eligible business types will receive between 50 and 100 per cent of the reported property tax costs they incurred while required to close or reduce capacity due to recently announced public health measures.

Both municipal and provincial (Business Education Tax) components of a property tax bill are eligible.

- If the applicant is the owner of the property where they operate an eligible business, they are required to submit their 2021 property tax bill.
- If the applicant is a tenant, they are required to submit a lease agreement indicating they are responsible for property taxes and an invoice stating property tax amounts due (such as Common Area Maintenance (CAM) and Taxes, Maintenance and Insurance (TMI) documents).

Applicants only need to apply once for the property tax component.

See [Appendix C](#) for an example of a property tax bill.

Energy cost component

For the energy cost component of the Ontario Business Costs Rebate Program, eligible businesses will receive between 50 and 100 per cent of eligible energy costs incurred while required to close or reduce capacity due to recently announced public health measures.

Eligible energy costs include bills for electricity and natural gas (or, where natural gas is not available, propane and/or heating oil).

Businesses are required to submit all pages of their energy bills for each month that they are subject to closure or reduced capacity due to recently announced public health measures. If a business becomes eligible for additional billing cycles, they are required to return to the application portal to submit new energy bills for each additional month they are eligible. See [Appendix C](#) for an example of an energy bill.

Rebates for the energy cost component of the program are provided based on the statement date of a submitted energy bill, not with respect to the period the business is billed for (i.e., business may receive rebate for November energy bill dated as of December 19, 2021 or later).

The following costs are **ineligible** for the energy cost component of the Ontario Business Costs Rebate Program:

- **Arrears and Late Fees:** Bills may include overdue amounts not paid from previous bills. These amounts are ineligible as they relate to energy costs from a period prior to the new 50 per cent capacity limits, which came into effect on December 19, 2021.
- **Water:** Some business customers receive a joint electricity and water bill. Water and Wastewater costs are ineligible.
- **Third-Party Appliances and Services:** Natural gas and hydro bills can include third-party charges such as the sale, service, rental or financing of appliances (for example, hot water tanks and sentinel lights) and energy efficiency or environmental initiatives. These costs are ineligible.

HST could be charged on the bill as a single combined amount for eligible and ineligible charges. In this case, eligible businesses may claim the entirety of taxes owing to reduce calculation errors.

Additional charges that are not related to the delivery or consumption of energy for the billing period in question are also ineligible.

How to Apply

To apply, applicants must have signing authority. Only tenants and property owners that own or operate an eligible business type can apply. Landlords are not eligible for this program unless they own or operate an eligible business.

For an instructional video on how to apply, visit the [Online Application Portal](#)

Documentation required for tenants

If the applicant is a tenant, they are required to submit:

- A net lease agreement. Submit only relevant sections that identify all parties, outline terms and conditions, occupancy space and periods, property tax obligations, breakdown of energy costs and signature pages; and
- 2021 property tax and/or energy cost invoices from the landlord clearly stating property tax amounts due, and the period for which the amounts are billed for. These can include the Common Area Maintenance (CAM) and Taxes, Maintenance and Insurance (TMI) documents. Note that if the property tax and energy costs are not broken out in the TMI and CAM documents, the applicant would need to follow up with their landlord and request an estimate of those costs.

Grant Calculation – Property Tax

Example 1: Property Tax Rebate Amount for a Restaurant

$(\text{Annual property tax} / 12 \text{ months}) \times 50\% = \text{Property Tax Rebate for December}$

$(\text{Annual property tax} / 12 \text{ months}) \times 100\% = \text{Property Tax Rebate for January}$

A restaurant is eligible for 50 per cent of their property tax costs in December because they were subject to a 50 per cent capacity limit. In January, they are eligible for 100 per cent of their property tax costs because indoor dining is closed.

Example 2: Property Tax Rebate Amount for a Small retailer less than 50,000 sq ft (Non-grocery)

$(\text{Annual property tax} / 12 \text{ months}) \times 50\% = \text{Property Tax Rebate for December}$

$(\text{Annual property tax} / 12 \text{ months}) \times 50\% = \text{Property Tax Rebate for January}$

A Small retailer less than 50,000 sq ft (Non-grocery) is eligible for 50 per cent of their property tax costs in December because they were subject to a 50 per cent capacity limit. In January, they are eligible for 50 per cent of their property tax costs because the restriction did not change from the previous month (remains 50 per cent for the month of January).

Example 3: Property Tax Rebate Amount for a Restaurant in a Hotel

$(\text{Annual property tax} / \text{hotel square footage}) \times \text{restaurant square footage} = \text{Restaurant Annual Property Tax}$

$(\text{Restaurant Annual Property Tax} / 12 \text{ months}) \times 50\% = \text{Property Tax Rebate for December}$

$(\text{Restaurant Annual Property Tax} / 12 \text{ months}) \times 100\% = \text{Property Tax Rebate for January}$

Grant Calculation – Energy Costs

The energy cost rebate is based on actual energy bill charges. The payment amount is calculated by multiplying the total eligible energy charges by the highest capacity limit percentage for each specific business type. For example, eligible business at 50 per cent capacity will receive rebates equivalent to 50 per cent while a business required to close will receive rebates equivalent to 100 per cent.

Where provincial restrictions are extended, additional billing cycles will be calculated considering capacity restriction percentage and restriction days, to approximate the total impact by business type.

Example 1: Energy Cost Rebate Amount for a Restaurant

As of January 5, 2022, restaurants have a restriction capacity of 100 per cent. To calculate the payment amount, the total eligible electricity and natural gas cost in the bills submitted will be determined and multiplied by 100 per cent (equivalent to capacity restriction).

$\text{Payment} = \text{Eligible energy costs} \times 100\%$

Additional billing cycles to be calculated at same rate 100%¹

Example 2: Energy Cost Rebate Amount for a Small retailer less than 50,000 sq ft (Non-grocery)

A Small retailer less than 50,000 sq ft (Non-grocery) is eligible for 50 per cent of their energy costs as they are subject to a 50 per cent capacity limit.

$\text{Payment} = \text{Eligible energy costs} \times 50\%$

Additional billing cycles to be calculated at same rate 50%²

¹ The total number of eligible billing cycles available for restaurants will take into account the number of days restaurants have capacity restrictions and the per cent capacity limits.

² The total number of eligible billing cycles available for Small retailer will take into account the number of days restaurants have capacity restrictions and the per cent capacity limits.

Example 3: Energy Cost Rebate Amount for a Restaurant in a Hotel

Hotels are ineligible for the Ontario Business Costs Rebate Program, but restaurants are eligible. To calculate the payment amount for a restaurant within a hotel, the process is similar to Example 1, however, the payment amount would be adjusted to reflect the square footage occupied by the restaurant. I.e. Restaurant square footage / total hotel square footage = Business Eligibility Energy Rate %

Payment = Eligible energy costs x 100% x Business Eligibility Energy Rate %

Additional billing cycles to be calculated at same rate³

What to expect after applying

If your application is missing information, you will be contacted via email for more details. A response must be provided within 30 calendar days of outreach, otherwise, the application will be closed.

If your application is approved, you will receive an email with information regarding payment details. It takes approximately 10 business days to process your payment once approved.

You are required to promptly report any permanent business closures to the Government of Ontario as your business will no longer be eligible for these supports. Please do this by contacting ServiceOntario at the phone number provided below:

Toll-free: 1-855-216-3090

TTY: 416-325-3408

Toll-free TTY: 1-800-268-7095

Payment

Approved applicants will receive funds via Electronic Fund Transfer directly into their business bank account. **Please note, it must be a business account as designated by the bank and not a personal account used for business purposes.**

To **avoid payment delays**, make sure you enter the correct business bank account information and attach the relevant documents. The bank account must be registered under the legal or operating business name and must be located in Ontario.

³ The total number of eligible billing cycles available for restaurants will take into account the number of days restaurants have capacity restrictions and the per cent capacity limits.

Audit and Compliance

All applications and the corresponding grant are subject to audit by the Government of Ontario, or its authorized representatives, upon reasonable notice to the grant recipient. Applicants are required to keep all documents required to prove their eligibility for the Program for six years.

Any audit process may encompass taking or requiring copies and extracts of records maintained by the recipient to verify compliance with the eligibility criteria outlined in this guide and the terms and conditions of the Program.

If records are deemed inadequate to permit a determination and/or verification of eligibility, repayment of the grant funding by the recipient will be required. **Any funding received by a recipient under this Program in excess of the amount the recipient is eligible to receive is required to be repaid, and interest shall accrue on the amount of the overpayment from the date of notification of the overpayment, given by the Government of Ontario.**

Please note that the Ministry of Finance, Ministry of Energy, and Ministry of Government and Consumer Services (the “Ministries”) are bound by the *Freedom of Information and Protection of Privacy Act* (the “Act”), as amended from time to time, and any information provided to the Ministries may be subject to disclosure under the Act.

Contact Us

For questions contact ServiceOntario at:

Toll-free: 1-855-216-3090

TTY: 416-325-3408

Toll-free TTY: 1-800-268-7095

Our call centres are open Monday to Friday, 8:30 a.m. to 5:00 p.m. EDT, excluding government and statutory holidays.

Appendix A: How to find your property assessment roll number

Your 15-digit property assessment roll number can be found on your property assessment notices, property tax bills, or obtained from your landlord or municipality. Roll numbers are assigned to assessable properties for identification purposes. This number appears on all notices issued by the Municipal Property Assessment Corporation (MPAC).

Note: Some municipal property tax bills may not include the first 4-digits of the property assessment roll number. Please see [below](#) for more information.

Property assessment roll number by municipality

If the assessment roll number shown on your property tax bill does not start with the 4-digits noted for your municipality in the table below, add these 4-digits to the start of the assessment roll number that you enter.

For example: If your business is located in the City of Hamilton and the assessment roll number shown on your property tax bill does not start with “2518” add “2518” to the start of the assessment roll number.

Type “2518” followed by the next 11-digits of the assessment roll number from your property tax bill.

For Peel and York Regions: Some municipal property tax bills for properties located in Peel or York Region may not include the first 2-digits of the property assessment roll number.

- If your business is located in Peel Region and the assessment roll number shown on your property tax bill does not start with “21” add “21” to the start of the assessment roll number.
- If your business is located in York Region and the assessment roll number shown on your property tax bill does not start with “19” add “19” to the start of the assessment roll number.

First 4-digits of the Assessment Roll Number

Single Tier

2920 - Brant
2906 - Brantford
3650 - Chatham-Kent
5307 - Greater Sudbury
2518 - Hamilton City
2810 – Haldimand
1651 - Kawartha Lakes
3310 - Norfolk
0614 - Ottawa
1350 - Prince Edward
1908,1901,1906,1904,1914,1919 - Toronto

Bruce County

4103 - Arran-Elderslie
4104 - Brockton
4107 - Huron-Kinloss
4108 – Kincardine
4109 - Northern Bruce Peninsula
4110 - Saugeen Shores
4105 - South Bruce
4102 - South Bruce Peninsula

Dufferin County

2208 - Amaranth
2201 - East Garafraxa
2204 - Grand Valley
2219 - Melancthon
2212 - Mono
2216 - Mulmur
2214 - Orangeville
2221 - Shelburne

Durham Region

1805 - Ajax
1839 - Brock
1817 - Clarington
1813 - Oshawa
1801 - Pickering
1820 - Scugog
1829 - Uxbridge
1809 - Whitby

Elgin County

3411 - Aylmer
3401 - Bayham
3418 - Central Elgin
3429 - Dutton-Dunwich
3408 - Malahide
3424 - Southwold
3421 - St. Thomas
3434 - West Elgin

Essex County - Windsor City

3729 - Amherstburg
3754 - Essex
3711 - Kingsville
3734 - LaSalle
3751 - Lakeshore
3706 - Leamington
3701 - Pelee
3744 - Tecumseh
3739 - Windsor

Grey County

4204 - Chatsworth
4203 - Georgian Bluffs
4208 - Grey Highlands
4229 - Hanover
4210 - Meaford
4259 - Owen Sound
4207 - Southgate
4242 - The Blue Mountains
4205 - West Grey

Haliburton County

4621 - Algonquin Highlands
4624 - Dysart et al
4601 - Highlands East
4616 - Minden Hills

Halton Region

2402 - Burlington
2415 - Halton Hills
2409 - Milton
2401 - Oakville

Hastings County

1262 - Bancroft
1208 - Belleville
1270 - Carlow-Mayo
1230 - Centre Hastings
1202 - Deseronto
1258 - Faraday
1290 - Hastings Highlands
1251 - Limerick
1236 - Madoc
1241 - Marmorata and Lake
1204 - Quinte West
1220 - Stirling-Rawdon
1248 - Tudor and Cashel
1231 - Tweed
1201 - Tyendinaga
1254 - Wollaston

Huron County

4070 - Ashfield-Colborne-Wawanosh
4020 - Bluewater
4030 - Central Huron
4028 - Goderich
4046 - Howick
4040 - Huron East
4060 - Morris-Turnberry
4050 - North Huron
4010 - South Huron

Lambton County

3815 - Brooke-Alvinston
3806 - Dawn-Euphemia
3816 - Enniskillen
3845 - Lambton Shores
3818 - Oil Springs
3819 - Petrolia
3835 - Plympton-Wyoming
3831 - Point Edward
3829 - Sarnia
3805 - St. Clair
3841 - Warwick

Lanark County

0924 - Beckwith
0928 - Carleton Place
0919 - Drummond-North Elmsley
0940 - Lanark Highlands
0931 - Mississippi Mills
0901 - Montague
0921 - Perth
0904 - Smiths Falls
0911 - Tay Valley

Leeds and Grenville United Counties

0819 - Athens
0706 - Augusta
0802 - Brockville
0701 - Edwardsburgh-Cardinal
0801 - Elizabethtown-Kitley
0806 - Front of Yonge
0814 - Gananoque
0812 - Leeds and the Thousand Islands
0714 - Merrickville-Wolford
0719 - North Grenville
0708 - Prescott
0831 - Rideau Lakes
0842 - Westport

Lennox and Addington County

1134 - Addington Highlands
1121 - Greater Napanee
1104 - Loyalist
1124 - Stone Mills

Middlesex County - London City

3946 - Adelaide Metcalfe
3936 - London
3958 - Lucan Biddulph
3939 - Middlesex Centre
3902 - Newbury
3954 - North Middlesex
3906 - Southwest Middlesex
3916 - Strathroy-Caradoc
3926 - Thames Centre

Niagara Region

2703 - Fort Erie
2615 - Grimsby
2622 - Lincoln
2725 - Niagara Falls
2627 - Niagara-on-the-Lake
2732 - Pelham
2711 - Port Colborne
2629 - St. Catharines
2731 - Thorold
2714 - Wainfleet
2719 - Welland
2602 - West Lincoln

Northumberland County

1450 - Alnwick-Haldimand
1408 - Brighton
1421 - Cobourg
1411 - Cramahe
1419 - Hamilton
1423 - Port Hope
1435 - Trent Hills

Oxford County

3245 - Blandford-Blenheim
3238 - East Zorra-Tavistock
3218 - Ingersoll
3202 - Norwich
3211 - South-West Oxford
3204 - Tillsonburg
3242 - Woodstock
3227 - Zorra

Peel Region

2110 - Brampton
2124 - Caledon
2105 - Mississauga

Perth County

3140 - North Perth
3110 - Perth East
3120 - Perth South
3116 - St. Marys
3111 - Stratford
3130 - West Perth

Peterborough County

1501 - Asphodel-Norwood
1509 - Cavan Monaghan
1522 - Douro-Dummer
1531 - Havelock-Belmont-Methuen
1536 - North Kawartha
1506 - Otonabee-South Monaghan
1514 - Peterborough
1516 - Selwyn
1542 - Trent Lakes

Prescott and Russell United Counties

0231 - Alfred and Plantagenet
0302 - Casselman
0209 - Champlain
0316 - Clarence-Rockland
0201 - East Hawkesbury
0208 - Hawkesbury
0306 - Russell
0212 - The Nation

Region of Waterloo

3006 - Cambridge
3012 - Kitchener
3001 - North Dumfries
3016 - Waterloo
3024 - Wellesley
3018 - Wilmot
3029 - Woolwich

Renfrew County

4742 - Admaston-Bromley
4702 - Arnprior
4738 - Bonnechere Valley
4719 - Brudenell, Lyndoch and Raglan
4796 - Deep River
4706 - Greater Madawaska
4798 - Head, Clara and Maria
4746 - Horton
4731 - Killaloe, Hagarty and Richards
4792 - Laurentian Hills
4766 - Laurentian Valley
4726 - Madawaska Valley
4701 - McNab-Braeside
4769 - North Algona Wilberforce
4764 - Pembroke
4779 - Petawawa
4748 - Renfrew
4758 - Whitewater Region

Simcoe County - Barrie City - Orillia City

4301 - Adjala-Tosorontio
4342 - Barrie
4312 - Bradford West Gwillimbury
4329 - Clearview
4331 - Collingwood
4321 - Essa
4316 - Innisfil
4374 - Midland
4324 - New Tecumseth
4352 - Orillia
4346 - Oro-Medonte
4372 - Penetanguishene
4348 - Ramara
4351 - Severn
4341 - Springwater
4353 - Tay
4368 - Tiny
4364 - Wasaga Beach

Stormont, Dundas and Glengarry United Counties

0402 - Cornwall
0511 - North Dundas
0111 - North Glengarry
0411 - North Stormont
0506 - South Dundas
0101 - South Glengarry
0406 - South Stormont

Wellington County - Guelph City

2326 - Centre Wellington
2316 - Erin
2308 - Guelph
2311 - Guelph-Eramosa
2332 - Mapleton
2341 - Minto
2301 - Puslinch
2349 - Wellington North

District of Algoma

5727,5799 - Algoma Unincorporated
5701 - Jocelyn
5704 - Hilton
5706 - Hilton Beach
5708 - St. Joseph
5711 - Laird
5714 - Tarbutt
5716 - Johnson
5719 - Plummer Additional
5721 - Bruce Mines
5724 - Huron Shores
5728 - Thessalon
5738 - Blind River
5739 - Spanish
5740 - The North Shore
5741 - Elliot Lake
5751 - Macdonald, Meredith and Aberdeen
Additional
5761 - Sault Ste. Marie
5766 - Prince
5776 - Wawa
5779 - Dubreuilville
5791 - White River
5796 - Hornepayne

District of Cochrane

5602,5620,5630,5640,5699 - Cochrane
Unincorporated
5614 - Black River-Matheson
5627 - Timmins
5631 - Iroquois Falls
5639 - Cochrane
5648 - Smooth Rock Falls
5652 - Fauquier-Strickland
5656 - Moonbeam
5665 - Moosonee
5666 - Kapuskasing
5670 - Val Rita-Harty
5673 - Opasatika
5676 - Hearst
5677 - Mattice-Val Côté

District of Kenora

6007,6060,6088,6089,6091,6093,6095,
6096,6097,6098,6099 - Kenora Unincorporated
6001 - Ignace
6008 - Sioux Narrows-Nestor Falls
6016 - Kenora
6021 - Machin
6026 - Dryden
6034 - Sioux Lookout
6041 - Red Lake
6042 - Ear Falls
6049 - Pickle Lake

District of Manitoulin

5102 - Manitoulin Unincorporated
5101 - Tehkummah
5104 - Central Manitoulin
5111 - Assiginack
5119 - Northeastern Manitoulin and The Islands
5121 - Billings
5124 - Gordon-Barrie Island
5126 - Gore Bay
5128 - Burpee and Mills
5134 - Cockburn Island

District of Muskoka

4418 - Bracebridge
4465 - Georgian Bay
4402 - Gravenhurst
4442 - Huntsville
4427 - Lake of Bays
4453 - Muskoka Lakes

District of Nipissing

4803,4898,4899 - Nipissing Unincorporated
4801 - South Algonquin
4816 - Papineau-Cameron
4819 - Mattawan
4821 - Mattawa
4822 - Calvin
4826 - Bonfield
4831 - Chisholm
4834 - East Ferris
4844 - North Bay
4852 - West Nipissing
4869 - Temagami

District of Parry Sound

4995,4998,4999 - Parry Sound Unincorporated
4903 - Seguin
4905 - The Archipelago
4912 - McMurrich-Monteith
4914 - Perry
4918 - Kearney
4919 - Armour
4922 - Burk's Falls
4924 - Ryerson
4928 - McKellar
4931 - McDougall
4932 - Parry Sound
4936 - Carling
4939 - Whitestone
4944 - Magnetawan
4946 - Strong
4948 - Sundridge
4951 - Joly
4954 - Machar
4956 - South River
4959 - Powassan
4966 - Callander
4971 - Nipissing

District of Rainy River

5902,5903,5973,5974,5998,5999 - Rainy River Unincorporated
5901 - Atikokan
5911 - Alberton
5912 - Fort Frances
5916 - La Vallee
5919 - Emo
5924 - Chapple
5931 - Morley
5934 - Dawson
5942 - Rainy River
5946 - Lake of the Woods

District of Sudbury

5202,5283,5289,5293,5295,5297,5298, 5299 -
Sudbury Unincorporated
5136 - Killarney
5201 - French River
5204 - St. Charles
5208 - Markstay-Warren
5218 - Sables-Spanish Rivers
5226 - Espanola
5228 - Baldwin
5231 - Nairn and Hyman
5292 - Chapleau

District of Thunder Bay

5803,5805,5810,5811,5815,5883,5884,
5885,5895,5897,5898,5899 - Thunder Bay
Unincorporated
5801 - Neebing
5804 - Thunder Bay
5808 - Oliver Paipoonge
5812 - Gillies
5816 - O'Connor
5819 - Conmee
5828 - Shuniah
5834 - Dorion
5841 - Red Rock
5844 - Nipigon
5851 - Schreiber
5854 - Terrace Bay
5859 - Marathon
5866 - Manitouwadge
5876 - Greenstone

District of Timiskaming

5480,5490,5499 - Timiskaming Unincorporated
5401 - Coleman
5406 - Latchford
5408 - Cobalt
5414 - Harris
5418 - Temiskaming Shores
5421 - Hudson
5424 - Kerns
5426 - Harley
5429 - Casey
5432 - Brethour
5434 - Hilliard
5436 - Armstrong
5438 - Thornloe
5442 - James
5446 - Charlton and Dack
5449 - Evanturel
5452 - Englehart
5454 - Chamberlain
5456 - Matachewan
5458 - McGarry
5462 - Larder Lake
5466 - Gauthier
5468 - Kirkland Lake

Appendix B: Terms and Conditions

Businesses are required to attest to the Terms and Conditions as outlined below when applying to the Ontario Business Costs Rebate Program.

Participation in the Ontario Business Costs Rebate Program (the “Program”) is subject to the following terms and conditions.

In consideration of the Province of Ontario providing funding under the Program and for other good, valuable and legal consideration, the receipt and sufficiency of which are acknowledged, the Applicant acknowledges and agrees to the following:

1. Upon acceptance into the Program, this application, including these terms and conditions and the rules and requirements of the Program, including any guidelines relating to the Program, shall become a valid and binding Agreement between the Applicant and Her Majesty the Queen in Right of Ontario (the “Province”).

Acceptance into the Program or receipt of any funds will not be interpreted as agreement by the Province that any information submitted complies with the requirements of the Program (including eligibility), and that such information remains subject to audit and verification as described below.

2. The Applicant represents that it has read the detailed Program Guide and is eligible for funding under the Program.
3. The Applicant will use funding provided under the Program only for the Applicant’s business operations and for no other purposes.
4. The Applicant will keep and maintain all records relating to this Agreement, including all supporting documentation, for a period of six years following receipt of funds. The Province, its authorized representatives or an independent auditor identified by the Province may inspect, copy and audit these records, and the Applicant agrees to help them do so, including by providing direct access to these records and providing copies of them upon request.
5. In the event the Applicant breaches any term of this Agreement, or if any information provided to Ontario is inaccurate or the Applicant is otherwise not eligible for funding provided under the Program, the Applicant shall repay all or a portion of the funding upon Ontario’s request. Any amount required to be repaid shall accrue interest from the date of the request in accordance with the rate of interest established under the *Financial Administration Act* (Ontario).
6. The Applicant (i) is, in all material respects, in compliance with all applicable laws, statutes, by-laws, ordinances, decrees, requirements, directives, orders, judgments, licenses, permits, codes or regulations having the force of law, and any applicable determination, interpretation, ruling, order or decree, of any governmental authority or arbitrator, which is legally binding at such time, and (ii) agrees to the Province conducting the necessary due diligence and investigations in connection with such compliance.
7. The Applicant consents to the disclosure (by officials of the Canada Revenue Agency) to the Province, for the sole purposes of verifying eligibility under the program(s), of taxpayer information obtained by the Government of Canada under the *Income Tax Act* or confidential information obtained by the Government of Canada under the *Excise Tax Act*.

8. The Province is bound by the *Freedom of Information and Protection of Privacy Act* (Ontario) and that any information provided to the Province in connection with the Program or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act.
9. The Applicant has had sufficient time and opportunity to seek independent legal advice in connection with this agreement and has freely agreed to the terms, conditions and statements contained herein.
10. The terms, conditions and statements contained herein have been agreed to by a person who is authorized to legally bind the Applicant.
11. This agreement shall be governed by the laws of the Province of Ontario and the federal laws of Canada as applicable in the Province of Ontario.

Appendix C: Samples of property tax and energy bills

Property tax bill

2021 Tax Bill				2021 Final Tax Bill	
				Billing Date: June 1, 2021	
				Customer No: 000000000000	
NAME		Tax Roll No:		0000-000-000-00000-0000	
ADDRESS		Location:		ADDRESS	
ADDRESS		Legal Dscr:		PLAN 000 PART 00 LOT 0000	
Assessment		City Levy		Region Levy	
Tax Class	Assessment	Rate (%)	Amount	Rate (%)	Amount
CT	\$5,000,000.00	1.25%	\$62,500.00	1.25%	\$62,500.00
Total	\$5,000,000.00	Municipal	\$62,500.00	Regional	\$62,500.00
				Education Levy	
				Rate (%)	Amount
				0.88%	\$44,000.00
				Education	\$44,000.00
Special Charges/Credits		Account Summary (As of June 1, 2021)		Summary	
				Final 2021 Levies	\$169,000.00
		Future Due	\$84,500.00		
		Account Balance	\$84,500.00	Final 2021 Levies	\$169,000.00
				Less Interim Billing	\$84,480.00
				Total Amount Due	\$84,520.00
Explanation of Tax Changes from 2020 to 2021					
Final 2020 Levies				Instalment Due Dates	
2021 Annualized Taxes				Due Date	Amount
2021 City Levy Change		NOT		Friday, August 6, 2021	\$28,173.34
2021 Region Levy Change		APPLICABLE		Friday, September 3, 2021	\$28,173.33
2021 Prov. Education Levy Change				Friday, October 1, 2021	\$28,173.33
2021 Tax Change due to Reassessment					
Final 2021 Levies					
Total Year-Over-Year Tax Change					

Energy bill – Electricity

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ANY CUSTOMER

Your account number is: **0000 1234 5678**
 This statement is issued on: **February 5, 2022**

Your Electricity Statement

For the period of January 1, 2022 - February 1, 2022

What do I owe?

\$402.83
See reverse for a summary of your charges

How much did I use?

You powered your business with
2,000 kWh
of electricity this period

When is it due?

Feb 25, 2022

What does my electricity usage look like?

Your average daily usage has decreased by 5% compared to the same period last year.

Find out more by logging into [my.ontarioenergy.com](#)

Period	Usage (kWh)
Same period last year (29 days)	2112 kWh
Previous period (29 days)	1755 kWh
Current month (31 days)	2000 kWh

What do I need to know?

Learn about our programs to help you save money and energy at home and at work. Go to [my.ontarioenergy.com](#)

For billing, quick answers and much more, visit [my.ontarioenergy.com](#)

For emergencies or reporting outages call 1-800-360-3333

For service inquiries and payment visit [my.ontarioenergy.com](#)

Please return this slip with your payment. Your account number: **0000 1234 5678**

Total amount you owe **\$402.83**

Amount enclosed \$

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What am I paying for?

Balance carried forward from previous statement	\$0.00
Amount from your previous period	-\$405.06
Amount received on Jan 15/22	-\$405.06
Your electricity charges	\$402.83
Total amount you owe	\$402.83

[View My Bill History](#)

Electricity

General Service - Electricity \$208.64

This is the cost of generating the electricity you used this period. Usage is measured in kilowatt-hours (kWh) and depends on the wattage of devices you use and how long you use them. The Ontario Energy Board (OEB) sets the cost per kWh and the money collected goes directly to the electricity generators.

Jan 1/22 to Feb 1/22	Usage (kWh)	Rate (¢)	Amount
On Peak	360 kWh	17.0	\$61.20
Mid Peak	360 kWh	11.3	\$40.68
Off Peak	1,280 kWh	9.2	\$104.86

My current Time-of-Use schedule
 Winter: Weekdays - Nov 1 to Apr 30

Weekends & holidays are always Off-Peak

Delivery

\$203.68

This is the cost of ensuring you have reliable power when you need it. Hydro One collects this money to build, maintain and operate the electricity infrastructure, which includes power lines, steel towers and wood poles covering 1.5 million km² in Ontario. A portion of this cost is fixed and a portion varies depending on the amount of electricity used.

Regulatory Charges

\$8.60

The Independent Electricity System Operator (IESO) uses this money to manage electricity supply and demand in the province, which is necessary to ensure that there is enough electricity to meet Ontario's needs at all times.

HST

\$54.65

Ontario Electricity Rebate

-\$71.34

Total of your electricity charges

\$402.83

Current Reading	Previous Reading	Difference	Usage in kWh
Feb 1/22 606,979	Jan 1/22 598,545	8,334	(240) = 2,000.00

