

Tax and Water Relief Programs

Seniors and persons with a disability, and a low income, may be eligible for the following programs.

If you qualified for any of the programs noted below in 2009, a 2010 application will be mailed to you later this year. You must apply annually.

If you are applying for the first time, applications will be available early in 2010 at any tax and utility enquiry counter located at Civic Centres or City Hall or may be printed from our website at www.toronto.ca/taxes/property_tax

Applications for 2010 must be received by **August 31, 2010**.

Property Tax Increase Deferral Program

Under the City's Property Tax Increase Deferral program you may apply to have any increase in taxes deferred if you are a senior or a person with a disability, and have a household income of \$50,000 or less.

All deferred taxes must be paid when the property is no longer your principal residence, the property is sold or you are no longer eligible for the program.

Property Tax Increase Cancellation Program

Under the City's Property Tax Increase Cancellation program you may apply to have any increase in property taxes cancelled if you are a senior or a person with a disability, and have a household income of \$36,000 or less and a residential property assessment of \$525,000 or less.

Water Rebate Program

If you are a senior or a person with a disability, have a household income of \$50,000 or less and consume less than 400 cubic metres (m³) of water in 2010, you may qualify for a water rebate.

NOTE: All property taxes must be paid for prior years. Your current year tax and utility bills should be paid in full as billed to avoid penalty and interest charges, even if you file appeals or apply for relief programs.

Address/Ownership Changes

If you have changed your mailing address, or if the ownership of the property has changed, please advise us in writing:

City of Toronto, Revenue Services Division
Mailing Address and Ownership Updates
PO Box 4300, STN A
Toronto, Ontario M5W 3B5
Fax: 416-696-3640*

*Sending personal information via fax is not a secure means of transmission.

Payment Options

Please see the back of your tax bill for details.

Collection of Outstanding Taxes

The City of Toronto takes progressive action to collect overdue property taxes. For more information visit www.toronto.ca/taxes/property_tax/taxarrears.htm

Please note that payments received are applied to the oldest outstanding balance first. If you have an outstanding balance when your tax bill is printed, it will be noted on your bill.

Penalty and Interest

Payment must be received by the due date to avoid penalty and interest charges.

A penalty of 1.25% will be added on the unpaid amount of an instalment on the first day after the instalment due date. A further 1.25% will be added on the first day of each month thereafter, as long as the taxes remain unpaid. Monthly interest charges will be imposed on any unpaid taxes from prior years. Penalty and interest rates are set by City bylaws pursuant to the *City of Toronto Act, 2006*.

Penalty and interest charges cannot be waived.

Because we care

The printing of this brochure meets the highest environmental standards using vegetable inks. Printing is done by a print shop that conforms to Forest Stewardship Council (FSC) requirements.



For information about your property tax bill in English, please call 416-338-4829.

Pour tout renseignement en français concernant vos impôts fonciers, appelez le 416-338-4829.

如要用華語查詢有關閣下的物業稅單，請致電 416-338-4829。

உங்கள் ஆதன வரிச் சீட்டு பற்றிய விபரங்களைத் தமிழில் பெறுவதற்கு, அழைக்கவும்: 416-338-4829.

Per informazioni in italiano sulla vostra cartella delle imposte immobiliari, chiamate il 416-338-4829.

Para obtener información en español acerca de su recibo de impuestos a la propiedad inmueble, por favor llame al 416-338-4829.

Para obter informação em português sobre a factura do imposto predial, ligue 416-338-4829.

Para sa impormasyon sa wikang Tagalog hinggil sa inyong buwis sa lupa/bahay, mangyaring tumawag lamang sa 416-338-4829.

اپنے جائیداد کے ٹیکس (پارٹی ٹیکس) کے بل کے بارے میں اردو زبان میں معلومات حاصل کرنے کیلئے اس نمبر پر فون کیجئے: 416-338-4829

За информацией в отношении вашего счета по уплате налогов на недвижимое имущество обращайтесь по телефону 416-338-4829.

برای اطلاعات بیشتر در مورد صورتحساب مالیات بر مستقبات خود بزبان فارسی، با تلفن ۴۱۶-۳۳۸-۴۸۲۹ تماس بگیرید.

당신의 재산세 고지서에 관한 한국어 정보는 416-338-4829 로 전화하여 구하십시오.

Muốn được giải thích thêm về giấy báo thuế thổ trạch của quý vị bằng tiếng Việt xin gọi số 416-338-4829.

ਆਪਣੇ ਘਰ ਦੇ (ਰੀਅਲਟੀ) ਟੈਕਸ ਬਿੱਲ ਬਾਰੇ ਇੰਗਲਿਸ਼ ਵਿੱਚ ਜਾਣਕਾਰੀ ਲੈਣ ਲਈ 416-338-4829 ਤੇ ਫੋਨ ਕਰੋ।

Po informację w języku polskim o Twoim rachunku dotyczącym podatku od nieruchomości prosimy dzwonić 416-338-4829.

Για περισσότερες πληροφορίες στα ελληνικά σχετικά με τον Λογαριασμό Φόρου Ακίνητης Περιουσίας, παρακαλούμε καλέστε τον αριθμό 416-338-4829.

Information

IMPORTANT

about your 2010 Interim Property Tax Bill

EXTENDED HOURS

Call Centre 416-338-4829:

Until Monday, March 1, 2010
8:00 am to 6:00 pm

Enquiry/Cashier Counters at Civic Centres and City Hall:

Thursday, February 25 to
Monday, March 1, 2010
8:30 am to 6:00 pm



Your interim property tax bill is the first of two regular tax bills you will receive in 2010.

Your final property tax bill will be mailed in May 2010.

In addition, if you receive a Property Assessment Change Notice from the Municipal Property Assessment Corporation (MPAC) due to changes in the assessed value or classification of your property, you will also receive a Supplementary/Omitted Tax Bill from the City.

Property Assessment

Beginning with the 2009 taxation year, assessment values in Ontario will be updated on a four year cycle. Any market related assessment increases are to be phased-in over this four-year period.

For 2009 to 2012 tax years, property assessments are based on a January 1, 2008 valuation date. In May of 2010, the City will calculate your 2010 final property taxes based on the 2010 phased-in assessment value provided by MPAC.

For assessment information on your City of Toronto property, please contact MPAC at 1-866-296-MPAC (6722) or visit www.mpac.ca

Property Assessment Appeal Deadlines

You can appeal your property's assessment if you believe that it is incorrect. For residential properties or for properties with a residential component, you **must** file a Request for Reconsideration (RfR) with MPAC as a **mandatory** first step in the appeal process.

If your property is non-residential you may either file an RfR with MPAC or file an assessment appeal with the Assessment Review Board (ARB). If you choose to file with the ARB, the deadline to file your appeal for 2010 is **March 31, 2010**.

For 2010 the deadline to file an RfR with MPAC is also **March 31, 2010**, call MPAC at 1-866-296-MPAC (6722) or visit www.mpac.ca to request a form.

Information about the ARB process and filing fees are available by calling the ARB at 1-800-263-3237 or 416-314-6900 or visiting www.arb.gov.on.ca

Important notice to residents about the City workers strike and the 2010 property tax

Last summer, the City of Toronto and its workers reached a new collective agreement that met the City's bargaining goals of modest, affordable pay increases and the elimination of the bankable sick leave plan from the contract. As the result of an unnecessary strike, the City saved approximately \$36 million in unpaid salaries and benefits. Of that, approximately \$4.8 million will be used to freeze the garbage fee in 2010 and \$31.1 million will be put toward delivering City services in 2010. The savings will lessen any property tax increase while allowing us to deliver another balanced budget.

Rebate Programs

Vacant Commercial and Industrial Buildings

You may qualify for a tax rebate, if your commercial or industrial building was entirely or partially vacant and you meet the eligibility criteria.

A maximum of two applications may be submitted each year. One application may be submitted for all vacancies that occur during the entire tax year. Alternatively, two applications may be submitted: one for vacancies in the first six months of the year; and a second application for vacancies in the last six months of the year.

The last day to file an application is:

March 1, 2010 for the 2009 taxation year; and

February 28, 2011 for the 2010 taxation year.

Registered Charities

Registered charities may be eligible for a rebate of 40% of property taxes paid. To be eligible, a charity must have a valid registration number issued by the Canada Revenue Agency and be occupying space in a commercial or industrial property.

The last day to file an application is:

March 1, 2010 for the 2009 taxation year; and

February 28, 2011 for the 2010 taxation year.

Property taxes must be paid in full as billed, even if you file appeals or apply for rebate or tax relief programs. Late applications cannot be accepted. Tax rebates from successful applications will be issued separately.

Information and applications are available:

- at all Civic Centres and City Hall
- upon request by calling a Customer Service Representative at 416-338-4829
- on our website at www.toronto.ca/taxes/property_tax

Contact Us

For more property tax information contact a Customer Service Representative:

Call: 416-338-4829

Fax: 416-696-3605*

TTY: 416-392-0719 (Telephone Device for the Deaf)

Write: City of Toronto, Revenue Services Division
General Correspondence
5100 Yonge Street
Toronto, Ontario M2N 5V7

Visit: www.toronto.ca/taxes/property_tax

*Sending personal information via fax is not a secure means of transmission.

Tax Appeals

An application for a cancellation/reduction of taxes may be submitted to the Treasurer for the following reasons:

- the tax class for the property has changed
- the land has become vacant or excess land
- the land has become exempt from taxation
- the building on the land was razed by fire, demolition or otherwise, or damaged by fire and rendered unusable
- extreme poverty or illness
- mobile unit removed from land
- gross or manifest clerical error
- repairs or renovations to the land prevented the normal use of the land for at least three months during the year

Application forms are available at Cashier/Enquiry Counters in Civic Centres and City Hall or on our website at www.toronto.ca/taxes/property_tax

Send your application to:

Treasurer, City of Toronto
Tax Appeals Unit
5100 Yonge Street
Toronto, ON M2N 5V7
Fax: 416-696-4130*

*Sending personal information via fax is not a secure means of transmission.

The last day to file an application is:

March 1, 2010 for the 2009 taxation year; and

February 28, 2011 for the 2010 taxation year.