

## Contact Us

**CALL:** 416-338-4829

**FAX:** 416-696-3605\*

**TTY:** 416-392-0719

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

**VISIT:** [www.toronto.ca/taxes/property\\_tax](http://www.toronto.ca/taxes/property_tax)

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

## Accessibility

The City of Toronto is committed to providing accessible programs and services for all its residents. The City's website can be viewed in 51 different languages and we offer various tools to ensure everyone has access to the same information.

Visit our website at [www.toronto.ca/taxes/property\\_tax/accessibility.htm](http://www.toronto.ca/taxes/property_tax/accessibility.htm) to learn more about the options and services available to you.

## Credit Balances

If your property tax account has a credit balance of \$500 or less at the time of the interim tax billing, the credit may have been applied to your tax bill reducing your first instalment amount.

## Payment Options

Please see the back of your tax bill for details.

## Collection of Outstanding Taxes

The City of Toronto will take action to collect overdue property taxes. Visit our website at [www.toronto.ca/taxes/property\\_tax/taxarrears.htm](http://www.toronto.ca/taxes/property_tax/taxarrears.htm) for complete information.

Please note that payments received are applied to the oldest outstanding balance first.

## 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.

### 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 (پراپرٹی ٹیکس) کے بل کے بارے میں اردو زبان میں معلومات حاصل کرنے کیلئے اس نمبر پر فون کیجیے: 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 مستقالات 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 2012 Interim Property Tax Bill

### EXTENDED HOURS

**Call Centre 416-338-4829:**

Until Thursday, March 1, 2012  
8:00 am to 6:00 pm

**Enquiry/Cashier Counters at Civic Centres and City Hall:**

Tuesday, February 28 to  
Thursday, March 1, 2012  
8:30 am to 6:00 pm



## Property Taxes

Your interim property tax bill is the first of two regular tax bills you will receive in 2012. Your final property tax bill will be mailed in May 2012.

In addition, if you receive a Property Assessment Change Notice from the Municipal Property Assessment Corporation (MPAC), you will also receive a Supplementary/Omitted Tax Bill from the City.

### Important Information

If you file an assessment appeal or apply for any of the City's property tax relief programs, property taxes remain due and payable as billed. Once the City receives revised assessment information from MPAC or the ARB, or once your relief or rebate application is approved, adjustments will be applied to your tax account.

## Property Assessment

Property assessment is the responsibility of MPAC.

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

### Property Assessment Appeal Deadlines

You can appeal your property's assessment if you believe that it is incorrect. For residential properties or 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 (i.e. commercial, industrial, and/or multi-residential), you may either file an RfR with MPAC or file an assessment appeal with the Assessment Review Board (ARB).

For 2012, the deadline to file an RfR with MPAC is **April 2, 2012**.

Information and forms are available from MPAC at [www.mpac.ca](http://www.mpac.ca) or 1-866-296-MPAC (6722).

Information about the ARB process and filing fees is available at [www.arb.gov.on.ca](http://www.arb.gov.on.ca) or by calling the ARB at 1-800-263-3237 or 416-314-6900.

## Property Tax Relief Programs

The City offers various tax and water relief programs as described below.

Information and applications are available:

- at [www.toronto.ca/taxes/property\\_tax](http://www.toronto.ca/taxes/property_tax)
- at all Civic Centres and City Hall
- upon request by calling a Customer Service Representative at 416-338-4829

Note: Late applications cannot be accepted.

### Vacant Unit Rebate — Commercial/Industrial

You may qualify for a tax rebate if:

- Your commercial or industrial building is entirely or partially vacant for more than 90 consecutive days during the 2011 or 2012 taxation year and you meet the eligibility criteria; or

- You receive an Omitted Tax Bill after receiving your final bill and your property was vacant for 90 consecutive days or more during the period of the omitted tax billing.

The last day to file an application is:

- February 29, 2012** for the 2011 taxation year; and
- February 28, 2013** for the 2012 taxation year.

### Rebates for 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:

- February 29, 2012** for the 2011 taxation year; and
- February 28, 2013** for the 2012 taxation year.

### Low-Income Seniors or Low-Income Persons with a Disability

The City of Toronto offers property tax and water relief programs to low-income seniors and low-income persons with a disability who own a residential property.

For details on the eligibility criteria for the Property Tax Increase Deferral, Property Tax Increase Cancellation and Water Rebate Programs, please visit our website or call a Customer Service Representative.

Applications for this program will be available early in 2012.

Applications must be received by **August 31, 2012**.

## Cancellation, Reduction or Refund of Taxes

An application for a cancellation, reduction, or refund 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

The last day to file an application is:

- February 28, 2012** for the 2011 taxation year; and
- February 28, 2013** for the 2012 taxation year.