



**Application for Reduction, Cancellation or Refund of Property Taxes
– Section 323 of the City of Toronto Act, 2006**

Revenue Services Appeals Unit
5100 Yonge Street
Toronto ON M2N 5V7

Application Deadline: February 28 of the year following the taxation year.

Please complete the information on the front of this form and refer to the Important Information and Documents Required section on the second page.

Roll Number: 1 9 - - - - -

Property Location: _____ Taxation Year:

Property Type: Residential Non-Residential Federal Tenant

Name and Address of Property Owner:

Name and Address of Applicant/Agent:

Phone No.: () _____

Phone No.: () _____

Reason for Application: Please check the appropriate box and supply the effective date of the change.

	Effective Date:	MMM - DD - YYYY
<input type="checkbox"/> Changed Tax Class		____ - ____ - ____
<input type="checkbox"/> Land has become vacant land or excess land		____ - ____ - ____
<input type="checkbox"/> Land has become exempt from taxation		____ - ____ - ____
<input type="checkbox"/> The building on the land was razed by:		
<input type="checkbox"/> Fire;		____ - ____ - ____
<input type="checkbox"/> Demolition		____ - ____ - ____
<input type="checkbox"/> or otherwise _____		____ - ____ - ____
<input type="checkbox"/> The building on the land was rendered substantially unusable for the use immediately prior to the damage due to:		
<input type="checkbox"/> Fire;		____ - ____ - ____
<input type="checkbox"/> Demolition		____ - ____ - ____
<input type="checkbox"/> or otherwise _____		____ - ____ - ____
<input type="checkbox"/> Extreme Poverty/Sickness		____ - ____ - ____
<input type="checkbox"/> Mobile Unit removed from land		____ - ____ - ____
<input type="checkbox"/> Gross or Manifest Clerical Error		____ - ____ - ____
<input type="checkbox"/> Repairs or renovations to the land prevented the normal use of the land for at least 3 months during the year		____ - ____ - ____

Please use the following space to provide details regarding your application and to list any documentation you are attaching. Please use a separate page if more space is required.

Applicant's Signature: _____ Date Submitted: _____
MMM/DD/YYYY

Agent Authorization Declaration: (Required if Agent is acting on behalf of the property owner)

I, _____ have authorized _____ to make this
Name of Property Owner Name of Agent
application on my behalf and authorize the City of Toronto to deal with the agent as if he/she were the owner of the property.

Property Owner's Signature: _____
Property Owner's Phone Number: _____
Agent's Signature: _____
Agent's Phone Number: _____

For Internal Use Only – Received Date stamp:

Important Information

- Applications may only be made by the owner of the land or by another person who,
 - a. Has an interest in the land as shown on the records of the appropriate land registry office and the sheriff's office;
 - b. Is a tenant, occupant or other person in possession of the land; or
 - c. Is the spouse of the owner or other person described in (a) or (b).

If you are the owner of the property and want to designate another person to act on your behalf, please complete the "Agent Authorization Declaration" on the first page of this form.

- Applications must be filed with the Treasurer, City of Toronto, on or before February 28 of the year following the year in respect of which the application is made. If that date falls on a weekend or on a holiday, applications will be accepted on the next business day.
- Applicants will receive notification by mail at least 14 days prior to a meeting where applicants may make representations and council may make decisions regarding the application.
- Applicants will receive notification by mail within 14 days after Council makes its decision.
- Applicants have 35 days from the date Council makes its decision to appeal the decision to the Assessment Review Board (ARB) by filing a notice of appeal with the Registrar of the Board.
- If a decision regarding the application is not made by Council by September 30 of the year following the taxation year in respect of which the application is made, the applicant may appeal to the Assessment Review Board (ARB) by October 21, of the year for a hearing.

NOTE: You must retain a copy of your application form. The City does not provide copies. Also, if you are personally delivering your application form to a Tax and Water Enquiry counter, please bring two copies if you require proof that your application was received.

It is your responsibility to retain proof of submission of your application. Proof of submission can be in the form of a second copy of your application stamped "received" by the City if delivered in person to one of the Tax and Water Enquiry counter; a copy of your registered or certified mail receipt showing delivery; a copy of your courier delivery slip; a copy of your fax confirmation report along with the full document or a copy of your e-mail and confirmation of delivery along with copies of your application form.

The City of Toronto may contact you if further documents or clarification of your application details are required. Applications cannot be processed until all necessary supporting documents required are received.

The City of Toronto will provide information about your application to the Municipal Property Assessment Corporation (MPAC) for the purpose of confirming the application details.

Documents Required

Supporting documents are required to be submitted with your application. The type of documents required varies depending upon the reason for the application. Some of the specific documents required are:

Building razed or rendered substantially unusable due to – Fire

- A copy of the Fire Marshall, Police Services or Insurance company reports. The document(s) must contain the date of the fire.

Building razed or rendered substantially unusable due to – Demolition

- A copy of the demolition permit
- A copy of a letter from the demolition contractor/company showing the starting date and ending dates of the demolition. The letter must be on the demolition company letterhead and must be signed by a company representative.

Building razed or rendered substantially unusable due to – Otherwise

- if the building on the property was razed or rendered substantially unusable by means other than fire or demolition, please attach any applicable supporting documents including the date of the occurrence and any official reports

Repairs or renovations preventing normal use for at least three months during the year.

- The three month period applies to a three month consecutive period between January 1 to December 31 of the tax year for which the application is being submitted
- Proof of the renovations and/or repairs such as a copy of the renovation contract, a copy of a letter from your contractor on their letterhead providing the starting date and ending dates of the renovations and/or repairs.
- A copy of the building permit.
- A copy of the demolition permit, if applicable.

Questions

If you have questions about this application form, you may contact a Customer Service Representative at 416-338-4829, TTY 416-392-0719, visit a Tax Enquiry Counter at any Civic Centre or City Hall or visit our website at www.toronto.ca/taxes/property_tax

Mail, Fax or e-mail Instructions

Completed applications and supporting documents may be forwarded to:

Revenue Services Division
Appeals Unit
City of Toronto
5100 Yonge Street, Lower Level
Toronto, ON M2N 5V7



This page may be printed and inserted in a standard window envelope for mailing purposes. Cut on the line above to avoid having excess paper in your envelope. You may scan your application and supporting documents and send them via fax or e-mail.

Fax*: 416-696-4130
e-mail: revtxap@toronto.ca

*Please note that sending personal information via fax or e-mail is not a secure means of transmission. It is recommended that you complete and return the form by regular mail.

You may also deliver your application to any Enquiry/Cashier Counter from 8:30 am to 4:30 pm, Monday to Friday at the following Civic Centre or City Hall locations:

East York Civic Centre, 850 Coxwell Avenue
Etobicoke Civic Centre, 399 The West Mall
North York Civic Centre, 5100 Yonge Street
Scarborough Civic Centre, 150 Borough Drive
Toronto City Hall, 100 Queen Street West
York Civic Centre, 2700 Eglinton Avenue West

The deadline date for applications is February 28 of the year following the taxation year for which the application is made. If February 28 falls on a weekend or a statutory holiday, the next business day will be the deadline date. Check our [website](#) for details. Late applications cannot be accepted.