

## Accessibility

The City of Toronto is committed to providing accessible programs and services for all its residents. If you require your bills in a different format, call 311 - Tax & Utility Inquiry Line or TTY at 416-392-0719 or visit [toronto.ca/accessibility](http://toronto.ca/accessibility) to learn more about the options and services available.

## Property Tax Information

Use the Property Tax Lookup at [toronto.ca/propertytax](http://toronto.ca/propertytax) to view your account details and update your mailing address online. Also, find out information about property tax due dates, bill payment, tax programs and our collection process.

## Contact Us

The City strives to provide customer service to all members of our community, and the City makes every effort to provide resources in as many languages as possible. 311 Toronto offers information in more than 180 languages and the City's website ([toronto.ca](http://toronto.ca)) can be viewed in more than 50 languages.

Customer service representatives are available to answer questions about your tax bill:

 **Call:** 311 - Tax & Utility Inquiry Line  
Within city limits call: 311  
Outside city limits call: 416-392-CITY(2489)

 **Fax\*:** 416-696-3605

 **TTY:** 416-392-0719

 **Email\*:** [propertytax@toronto.ca](mailto:propertytax@toronto.ca)

**Write:** City of Toronto, Revenue Services  
Correspondence Unit  
5100 Yonge Street  
Toronto, ON M2N 5V7

**Visit:** [toronto.ca/propertytax](http://toronto.ca/propertytax)

\* For tips on sending a fax or email, visit [toronto.ca/propertytaxesandutilities](http://toronto.ca/propertytaxesandutilities)

# Supplementary/ Omitted Tax Bill Information

## Call 311 - Tax & Utility Inquiry Line

Monday to Friday, 8 a.m. to 6 p.m.

Call within city limits: 311

Call outside city limits: 416-392-CITY (2489)

If you are currently enrolled in the Pre-Authorized Tax Payment Program, the taxes on this bill will **not** be automatically withdrawn from your financial institution account. **You must pay this bill by a separate payment.** For payment options, refer to Pay Your Property Tax Bill at [toronto.ca/propertytax](http://toronto.ca/propertytax).



Call **3 1 1**

## About Your Supplementary/Omitted Tax Bill

Your supplementary and/or omitted tax bill is the result of assessment information recently provided to the City by the Municipal Property Assessment Corporation (MPAC). You should have received a Property Assessment Change Notice from MPAC which corresponds with the assessment information identified on this bill.

A Property Assessment Change Notice is issued when the Current Value Assessment or the tax classification of your property has changed due to any of the following reasons, but not limited to: new construction, renovations or improvements, or the property has undergone a change in use.

The Assessment Act permits MPAC to add or make changes to the assessment of your property for the current year and/or all or part of either or both of the preceding two years.

If you disagree with the supplementary and/or omitted assessment, you must file a Request for Reconsideration (RfR) with MPAC within 120 days of the date of mailing of your Property Assessment Change Notice. Visit [mpac.ca](http://mpac.ca) for more information.

## How to Calculate Your Taxes

### Residential Properties

Supplementary/Omitted property tax bills for residential properties are calculated by multiplying the supplementary/omitted assessment value for 2017, 2018 and/or 2019 supplied by MPAC by the residential property tax rate for the applicable taxation year.

### Tax Ratio Reductions for Business

For 2019, Council has continued to accelerate tax ratio reductions for business properties. To learn more about tax rate reductions go to Non-Residential Property Tax Strategies at [toronto.ca/propertytax](http://toronto.ca/propertytax).

## How to Calculate Your Taxes

### Non-Residential Properties

Supplementary/Omitted property tax bills for commercial, industrial are calculated by multiplying the supplementary/omitted assessment value for 2017, 2018 and/or 2019 supplied by MPAC by the tax rate for the applicable taxation year, but may include tax capping adjustments for the applicable taxation year.

If your property assessment is in the “Residual Commercial” property tax class and you have a supplementary and/or omitted assessment for the 2017, 2018 and/or 2019 taxation years, the allocation of the assessment between Band 1 (first million dollars of property assessment) and Band 2 (portion of assessment above one million dollars) will be calculated based on the total assessment (the original assessment used to calculate the 2017, 2018 and/or 2019 final tax bills and your supplementary and/or omitted assessment).

### Property Tax Relief Programs

The City offers the following tax relief programs:

#### Property Tax, Water and Solid Waste Relief Programs

For low-income seniors and low-income persons living with a disability who own a residential property.

#### Tax Appeals

Cancellation, reduction or refund of taxes are available to owners of properties that undergo changes during the year (i.e. change in property class, building demolished or undergoing repairs or renovations).

#### Charity Rebates

For registered charities occupying property space in a commercial or industrial building.

For detailed information about these tax relief programs, refer to Property Tax, Water and Solid Waste Relief and Rebates at [toronto.ca/propertytax](http://toronto.ca/propertytax) or call 311 - Tax & Utility Inquiry Line.

You must apply annually by the deadline and meet the eligibility criteria to participate in these programs.