Information Sheet

In-Year Changes to a Property
Cancellation, Reduction or Refund of Property Taxes
[Section 323 of the *City of Toronto Act, 2006*]

Key Facts:

You may file an application with the Treasurer requesting your taxes be cancelled, reduced or refunded for the following reasons:

(a) The tax class for the property has changed during the year (e.g. commercial property is converted to residential);
(b) The land has become vacant or excess land during the year;
(c) The land has become exempt from taxation during the year;
(d) A building on the land during the year was;
    - Razed by fire, demolition or otherwise, or
    - Damaged by fire, demolition or otherwise and is rendered substantially unusable
(e) Mobile unit removed from the land during the year;
(f) The taxpayer was overcharged taxes due to a gross or manifest error that is clerical or factual in nature, but not an error in judgment in assessing the property;
(g) Repairs or renovations to the land prevented the normal use of the land for at least three months during the year;
(h) The taxpayer is unable to pay taxes because of sickness or extreme poverty.

The following information relates strictly to applications filed for reasons (a) to (g). Applications filed under (h) "unable to pay because of sickness or extreme poverty", follow a different process as they are determined by the Assessment Review Board (ARB), not Toronto City Council. For more information about how these applications are made and processed, please visit our website at http://www.toronto.ca/taxes/property_tax/tax_appeals.htm

To qualify under this program, the property owner (or a spouse, tenant or other person with registered interest in the land) must file the application with the Treasurer on or before the legislative deadline of the last day of February of the year following the year in respect of which the application is made. 2006,c.11,Sched. A, s.323 (3);2017,c.10, Sched 2,s.40 (1).

In order for tax relief to be granted under this program, the City relies on the Municipal Property Assessment Corporation (MPAC) to provide the assessment details related to the request for cancellation/reduction of taxes.

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Application Process:

The application process is outlined below:

- Once Revenue Services staff receive and review each application, they forward them to MPAC to obtain the related assessment information.
- Upon receipt of the assessment information, Revenue staff will calculate the recommended tax cancellation/reduction amount as follows:

Recommended Tax Reduction Calculation

Assessment Reduction (Note 1)	X	Tax Rate (Note 2)	X	# of days the property is eligible to receive a reduction (Note 3) / Total number of days in year (Note 4)	=	Staff's recommendation of tax reduction (excluding any adjustments for phase-in/capping)

Notes to Formula:

1) The assessment reduction as determined by MPAC
2) Total tax rate includes City & Education portion for applicable taxation year
3) Number of days in the year during which the reduction/cancellation applies divided by
4) The total number of days in the year. Total number of days in year will be 365 except in leap years when it will be 366

- Notices of Hearing are prepared and mailed to the applicant to notify them as to the amount that may be cancelled/reduced and the time and date of the upcoming hearing before the Government Management Committee. Notices of the Hearing are mailed at least 14 days prior to the hearing date.
- Staff then prepare a report for consideration by Government Management Committee which recommends the amount of cancellation/reduction for each property.
- After WKH * RYHUQPHQW0DQDJHPHQW&RPPLWWHH has made its decision, staff mail Notices of Decision to the applicant and reduce/cancel the taxes accordingly.
- If the applicant disagrees with the amount of the tax reduction stated in the Decision, the DSSOLFDQW has 35 days from the date the Notice of Decision is mailed to appeal WKH decision to WKH $VVHVVPHQW Review Board (ARB).
- If a decision regarding the application is not made by WKH * RYHUQPHQW0DQDJHPHQW&RPPLWWHH by September 30 of the year following the taxation year in respect of which the application is made, the applicant may appeal to the ARB by October 21 of the year for a hearing.

How to Apply:

- An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made. 2006,c.11,Sched. A, s.323 (3);2017,c.10, Sched 2,s.40 (1).
- Completed applications should be sent to:

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

You may also fax your completed application to 416-696-3508

Questions

If you have questions about this application form, you may contact a Customer Service Representative at 416-338-4829, TTY 416-392-0719, or visit our website at http://www.toronto.ca/taxes/property_tax/tax_appeals.htm

TORONTO

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

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

Application Deadline:
An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made. 2006,c.11,Sched. A, s.323 (3);2017,c.10, Sched 2,s.40 (1).

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.: ( )_____

E-mail Address:_____

Phone No.: ( )_____

E-mail Address:_____

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

Effective Date: MMM – DD – YYYY

- ☐ Changed Tax Class — — — – — — – — — — —
- ☐ Land has become vacant land or excess land — — — – — — – — — — —
- ☐ Land has become exempt from taxation — — — – — — – — — — —
- ☐ The building on the land was razed by:
  - ☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports) — — — – — — – — — — —
  - ☐ Demolition (Provide copy of demolition permit and a signed letter from the contractor on their letterhead showing the start and end date of the demolition) — — — – — — – — — — —
  - ☐ or otherwise (If the building was razed by means other than fire or demolition, please attach applicable supporting documents and official reports) — — — – — — – — — — —
- ☐ The building on the land was rendered substantially unusable for the use immediately prior to the damage due to:
  - ☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports) — — — – — — – — — — —
  - ☐ Demolition (Provide applicable supporting documents and official reports of the demolition damages) — — — – — — – — — — —
  - ☐ or otherwise (If the property was made substantially unusable by other than fire or demolition, please attach applicable supporting documents and official reports) — — — – — — – — — — —
- ☐ Mobile Unit removed from land — — — – — — – — — — —
- ☐ Gross or Manifest Clerical Error (Please provide details of the error in the space provided on the next page) — — — – — — – — — — —
- ☐ Repairs or renovations to the land prevented the normal use of the land for at least 3 months during the year (Please provide copy of the renovation contract, signed letter from the contractor on their letterhead showing the start and end date of the repairs or renovations, copy of the building/demolition permit, place of residence during renovations) — — — – — — – — — — —

The personal information on this form is collected under the authority of the *City of Toronto Act, 2006*, section 323. The information is used to process applications, determine eligibility and refund/credit resulting adjustments to the property tax account owner and/or applicant for property tax reductions, cancellations or refunds. Questions about this collection can be directed to the Manager, Property Assessment and Taxation, by mail to the North York Civic Centre, 5100 Yonge Street, Toronto ON M2N 5V7, telephone 416-338-4829.

TORONTO

Revenue Services Appeals Unit
5100 Yonge Street

Application for Reduction, Cancellation or Refund of Property Taxes
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Roll Number: __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ __ **Tax Year** [ ]

Please use the following space to provide details of the Gross or Manifest Clerical Error 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)

IF AN AGENT IS ACTING ON BEHALF OF THE PROPERTY OWNER THE AGENT AUTHORIZATION DECLARATION SECTION BELOW MUST BE COMPLETED

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:_____ Date:_____

Property Owner's Phone Number: _____

Agent's Signature:_____ Date:_____

Agent's Phone Number: _____

For Internal Use Only – Received Date stamp:

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