



# Information Sheet

## Sickness or Extreme Poverty Cancellation, Reduction or Refund of Property Taxes

[Section 323(1)(e) of the *City of Toronto Act, 2006*]

### Important Information

- If you are unable to pay your property taxes due to extreme poverty or sickness, you can make an application to the City Treasurer asking for a cancellation or reduction of property taxes. This program is not intended to assist applicants on an ongoing basis, but rather it is intended to provide one-time or temporary relief due to financial hardship.
- Council has authorized the Assessment Review Board (ARB), an independent tribunal established by the Province of Ontario to hear and determine sickness and extreme poverty appeals.
- Your application will be forwarded to the ARB so that they may schedule a hearing to decide on the matter.
- At the hearing, you will be required to produce evidence to support your claim that because of your sickness or extreme poverty, you are unable to pay your property taxes and therefore, they should be cancelled, reduced or refunded.
- The ARB will decide whether you are entitled to a cancellation, reduction or refund of your property taxes based on your evidence related to your illness and inability to work and your income and assets.
- At the end of your hearing, the ARB Member that heard your appeal may give an oral decision or may reserve the decision for a later date. A copy of the decision will be sent to you and the City. More information about decisions is provided on the ARB's website at [elto.gov.on.ca](http://elto.gov.on.ca). Once the City receives the decision, it will act accordingly.

### Preparing for the Hearing

The ARB will mail you a Notice of Hearing advising you of the date, time and location of your hearing.

- If you choose to continue pursuing your application for relief under this program, we encourage you to fill out the attached form(s) and bring three copies to the hearing.
- Form 1 relates to your inability to pay because of extreme poverty. While it is up to you to bring whatever evidence you believe supports your application, the City's experience is that bringing documents to the hearing on behalf of all of the adults living in the household in support of all of the items referenced on this form are helpful to the ARB in making its decision.
- Form 2 relates to inability to pay arising from sickness. The City's position is that a sickness application requires you to demonstrate that you are sick and that you are unable to pay your property taxes. A report from your doctor would be helpful to the ARB in making its decision.
- The hearing is your chance to prove why you are entitled to a cancellation, reduction or refund of taxes. It is a good idea to prepare for your hearing in advance by gathering evidence to support your position. Make sure you bring three photocopies of each document you plan on presenting as evidence, one for the City, one for the Board Member and one for you.
- All evidence should relate to the tax year of your appeal and relate to all adults living with you in your home.
- Some examples of evidence you may bring to the hearing include:

- Your initial application
- Your tax bill
- Income statements from your employer or any other sources of income (e.g. long term disability)
- Personal income tax assessments from the Canada Revenue Agency
- Documentation related to the Ontario Disability Support Program (if applicable)
- Personal bank statements for all bank accounts
- A listing of all your assets and their values(including your home, other properties, vehicle(s), investments, RRSPs, Canada Savings Bonds, etc.)
- Copies of monthly bills and a detailed listing of expenses (including medications, medical supplies, transportation, loan payments, mortgage payments, groceries, personal expenses, child care, housing, life insurance and any other expense)
- Supporting documentation to show that you were unable to work because of sickness (e.g. from the Workplace Safety and Insurance Board)
- Supporting documentation from your doctor(s) or other medical professionals for any medical care (if sickness is the reason for your application)
- Any other evidence not listed here that you feel will support your position
- An ARB Member and City of Toronto staff will be present at the hearing to ask you questions about your evidence. The City may refer the ARB Member to Statistics Canada's Low-Income Cut Offs (LICO), if you are applying on the basis of extreme poverty. The household income for 2011 was approximately \$23,000 after tax per year.
- You must attend your hearing unless you provide authority to someone else to represent you at the hearing. If you do not attend, the ARB may dismiss your appeal. If you know that you will be unable to attend, you must send the Board a request to adjourn the hearing. More information about adjournments is provided on the ARB's website at [elto.gov.on.ca](http://elto.gov.on.ca)

## Other Types of Relief

- If you are having difficulty paying your property taxes, you may be able to find relief under other programs the City offers which are more widely available such as: Property Tax Increase Deferral Program; Property Tax Increase Cancellation Program and Water Rebate Program. You can find more information about these programs on the City's website at [www.toronto.ca/taxes/property\\_tax/index.htm](http://www.toronto.ca/taxes/property_tax/index.htm) or by calling Customer Service Representative at 416-392-2489.
- In addition, if you believe that the assessment value of your property is too high resulting in your taxes being too high, you may wish to file an appeal with the Municipal Property Assessment Corporation (MPAC). Information about the appeal process can be found on their website at [mpac.ca](http://mpac.ca) or by calling 1-866-296-6722.

## How to Apply:

- An application under this section must be filed 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).
- Applications are available at Cashier/Enquiry Counters in City Hall and all Civic Centres or from the City's website at [http://www.toronto.ca/taxes/property\\_tax/tax\\_appeals.htm](http://www.toronto.ca/taxes/property_tax/tax_appeals.htm)
- 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 deliver your application to any Inquiry/Payment 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

You may also fax your completed application to 416-696-4130 or e-mail it to: [revtxap@toronto.ca](mailto:revtxap@toronto.ca)

### **Questions**

If you have questions about this application form, you may contact a Customer Service Representative at 416-392-2489, TTY 416-392-0719, visit a Tax Inquiry Counter at any Civic Centre or City Hall or visit our website at [http://www.toronto.ca/taxes/property\\_tax/tax\\_appeals.htm](http://www.toronto.ca/taxes/property_tax/tax_appeals.htm)



Application for Reduction, Cancellation or Refund of Property Taxes
Section 323(1)(e) of the City of Toronto Act, 2006

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

Sickness or Extreme Poverty

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 [ ]

Name and Address of Property Owner:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Name and Address of Applicant/Agent:
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Phone No.: ( ) \_\_\_\_\_

Phone No.: ( ) \_\_\_\_\_

E-mail Address: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Reason for Application:

Effective Date: MMM DD YYYY
- - - - -

[ ] Sickness or Extreme Poverty
(Application will be forwarded to the Assessment Review Board for a hearing. For more details see the Information Sheet attached)

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:

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 416-395-1048.

**FORM 1 – FINANCIAL INFORMATION**

**DO NOT ATTACH THIS FORM TO YOUR APPLICATION**

**Complete this form and bring it with you to your Assessment Review Board hearing.**

**TAX YEAR**

**NAME OF APPLICANT:** \_\_\_\_\_

**NAME OF PROPERTY OWNER:** \_\_\_\_\_

**PROPERTY ADDRESS:** \_\_\_\_\_

**PROPERTY ROLL NUMBER:** \_\_\_\_\_

**ADULTS LIVING AT THIS PROPERTY:**

	NAME(s)	RELATIONSHIP (spouse, partner, child, niece etc.)	OCCUPATION	DATE OF BIRTH
1.				
2.				
3.				
4.				

At your Assessment Review Board hearing, you will be asked questions about your finances. These questions will be for the same year for which you are requesting that your property taxes be cancelled. For example, if you're seeking to have your 2012 property taxes cancelled, you will be asked about your monthly income for 2012 and your monthly expenses for 2012. You will be asked this for each adult living at this property.

You are also encouraged to bring proof of the information you provide on this form to your hearing. For example: T4s from your employer; CRA income tax assessments; long term disability statements; ODSP statements; bills that show your monthly expenses; credit card statements; bank and mortgage statements; investment statements, etc. If there are more than four adults living at the property, then it is recommended you bring this information about their finances as well. The proof you provide will be helpful to the Board Member in making its decision.

The purpose of this form is to assist you in preparing for your hearing before the Assessment Review Board. You are encouraged to complete the form, where it applies to you, and to bring three copies of the completed form to the hearing.

**FORM 1 – FINANCIAL INFORMATION**

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**TAX YEAR**

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**PART 1- MONTHLY INCOME**

TYPE OF INCOME	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
EMPLOYMENT INCOME				
SELF-EMPLOYMENT INCOME				
EMPLOYMENT INSURANCE BENEFIT				
WORKER'S COMPENSATION				
INTEREST AND INVESTMENT				
ONTARIO WORKS & ODSP				
PENSION (CPP)				
ONTARIO OLD AGE SECURITY (OAS)				
PENSION (COMPANY)				
PAYMENTS FROM FAMILY				
SPOUSAL SUPPORT				
CHILD TAX BENEFITS/ TAX REBATES				
RENTAL INCOME				
INSURANCE LONG TERM DISABILITY BENEFITS				
OTHER INCOME (SPECIFY)				
<b>TOTAL MONTHLY INCOME (PART 1)</b>				

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**TAX YEAR**

**PART 2- MONTHLY HOUSE-HOLD EXPENSES (A)**

<b>TYPE OF EXPENSE</b>	<b>ADULT 1 \$</b>	<b>ADULT 2 \$</b>	<b>ADULT 3 \$</b>	<b>ADULT 4 \$</b>
MORTGAGE				
PROPERTY TAXES				
HOME INSURANCE				
CONDOMINIUM FEES				
WATER				
HEAT				
HYDRO				
TELEPHONE				
CABLE				
GROCERIES				
HOUSEHOLD SUPPLIES				
TRANSIT/TTC				
CREDIT CARD				
LOAN				
OTHER EXPENSE (SPECIFY)				
<b>SUB-TOTAL EXPENSES (A)</b>				

**FORM 1 – FINANCIAL INFORMATION**

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**TAX YEAR**

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**PART 2- MONTHLY OTHER EXPENSES (B)**

TYPE OF EXPENSE	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
CELL PHONE				
INTERNET				
MEALS – OUTSIDE				
CAR INSURANCE				
GAS				
CAR REPAIRS/MAINTENANCE				
CAR LOAN				
CLOTHING				
RECREATION/ENTERTAINMENT				
VACATION				
OTHER (SPECIFY)				
SUB-TOTAL EXPENSES (B)				
<b>TOTAL EXPENSES (A+B) (PART 2)</b>				

**PART 3 - SUMMARY OF INCOME AND EXPENSES**

SUMMARY OF INCOME AND EXPENSES	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
TOTAL NET INCOME (PART 1)				
LESS TOTAL EXPENSES (PART 2)				
<b>NET TOTAL (PART 3)</b>				



**FORM 1 – FINANCIAL INFORMATION**

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**TAX YEAR**

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**PART 4 – ASSETS (VALUE)**

**(A) – REAL ESTATE**

TYPE	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
CABIN				
CONDO(S)				
COTTAGE				
HOME(S)				
TRAILER				
OTHER (SPECIFY)				
SUB-TOTAL (A)				

**(B) – INVESTMENTS**

TYPE	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
BONDS				
R.R.S.P				
R.E.S.P.				
TERM DEPOSIT(S)				
STOCKS				
OTHER (SPECIFY)				
SUB-TOTAL (B)				

**FORM 1 – FINANCIAL INFORMATION**

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**TAX YEAR**

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**(C) - RECEIVABLES**

TYPE	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
LOANS(S)				
MORTGAGE(S)				
OTHER (SPECIFY)				
SUBTOTAL (C)				

**(D) – VECHICLES**

TYPE	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
AUTOMOBILE(S)				
MOTORCYCLE (S)				
TRUCK(S)/RV				
SUBTOTAL (D)				

**(E) - CASH**

TYPE	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
CHEQUING ACCOUNT				
SAVINGS ACCOUNT				
TFSA				
CREDIT UNION				
SUBTOTAL (E)				
<b>TOTAL ASSETS (PART 4) (A+B+C+D+E)</b>				

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**FORM 1 – FINANCIAL INFORMATION**

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**TAX YEAR**

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**PART 5 – LIABILITIES**

TYPE OF LIABILITY	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
CAR LOAN(S)				
CREDIT/DEBIT CARD(S)				
LOAN(S)				
MORTGAGE				
OTHER (SPECIFY)				
<b>TOTAL LIABILITIES (PART 5)</b>				

**PART 6 – SUMMARY OF ASSETS + LIABILITIES**

	ADULT 1 \$	ADULT 2 \$	ADULT 3 \$	ADULT 4 \$
TOTAL ASSETS (PART 4)				
LESS TOTAL LIABILITIES (PART 5)				
<b>NET TOTAL (PART 6)</b>				

**FORM 2 – DOCTOR’S STATEMENT**

**DO NOT ATTACH THIS FORM TO YOUR APPLICATION**

**Complete this form and bring it with you to your Assessment Review Board hearing**

**TAX YEAR**

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**NAME OF APPLICANT:** \_\_\_\_\_

**NAME OF PROPERTY OWNER:** \_\_\_\_\_

**PROPERTY ADDRESS:** \_\_\_\_\_

**PROPERTY ROLL NUMBER:** \_\_\_\_\_

**ATTENDING DOCTOR’S STATEMENT**

<b>PATIENT INFORMATION</b>		
NAME OF PATIENT:	AGE: <input style="width: 80px; height: 25px;" type="text"/>	
To the best of your knowledge, does the patient reside at the above address?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Have you been the patient’s attending doctor since the sickness started?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the patient unable to work because of the sickness?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
In your opinion, will the patient ever be able to resume working?	<input type="checkbox"/>	No <input type="checkbox"/>

**PATIENT HISTORY**

When did the sickness start? (date)
If applicable, when did the patient cease work because of the sickness? (date)

**FORM 2 – DOCTOR’S STATEMENT**

**DO NOT ATTACH THIS FORM TO YOUR APPLICATION**

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**TAX YEAR**

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Please provide a description of patient’s sickness:

Comments:

\_\_\_\_\_  
Signature of attending Doctor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address of attending Doctor

\_\_\_\_\_  
Telephone number of attending Doctor

**Note to attending Doctor:**

The information on this form is being collected because the assessed owner of the Subject Property has made an application (Application) pursuant to paragraph 323(1)(e) of the City of Toronto Act, 2006, to have the Subject Property’s taxes cancelled, reduced or refunded because the assessed owner is unable to pay them because of sickness or extreme poverty. The application will be heard and decided by the Assessment Review Board.

The purpose of the form is to gather medical information with respect to this application. The completion of this form is optional. If the form is completed, the assessed owner should bring it to the Assessment Review Board at the hearing. The assessed owner is not required to return the completed form to the City of Toronto.