



**2020 Property Tax & Water Relief and  
Single Family Residential Low-Income Relief Program  
Low-Income Seniors and Low-Income Persons with Disabilities**

## Program Requirements

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

- **New for 2020** – Household income is now based on the total income of only those owners who reside at the property and their spouses. Additional owners who do not live at the property must provide proof of their residency elsewhere.
- Applications can only be submitted for a principal residence (i.e. the property where you reside).
- In order to verify program eligibility, the City requires that applicants provide a copy of their unaltered Notice of Assessment (NOA) or Notice of Reassessment (NOR).
- The total income(s) of the property owner (Applicant), spouse of Applicant, and all property owners residing at the property will be used to determine eligibility for household income.
- Age requirements for tax, water and/or solid waste relief programs must be met by December 31, 2020
- The Applicant and all additional owners living at the property must meet the eligibility criteria in order to qualify for the program(s).
- Property taxes must be paid in full as billed for all previous years. We recommend paying your current year's taxes by the due dates to avoid late payment charges.
- The Applicant must complete and submit to the City this rebate application and supporting documents.
- The Applicant must apply each year and only one application per household can be made annually.

The City will protect your personal information from unauthorized collection and use. For more information, visit [toronto.ca/accessingcityinformation](http://toronto.ca/accessingcityinformation)

### Property Tax Relief Programs

- The amount of the deferral or cancellation of property tax must be \$10 or more.

### For Property Tax Increase Cancellation Program:

- Household income must be **\$45,000** or less, AND household phase-in assessment value must be **\$975,000** or less.
- Be 65 years of age or older, **OR** be 60 to 64 of age and be in receipt of an Allowance under the Old Age Security Act; if widowed, be in receipt of Spouse's Allowance under the Old Age Security Act. **OR**
- Be a person with disabilities and be in receipt of disability benefits.

### For Property Tax Deferral Program:

- Household income must be **\$50,000** or less, with no property assessment threshold requirement.
- Be 65 years of age or older, **OR** be 60 to 64 of age and be in receipt of an Allowance under the Old Age Security Act; if widowed, be in receipt of Spouse's Allowance under the Old Age Security Act. **OR**
- Be 50 years of age or older and be in receipt of either a pension or a pension annuity resulting from a pension plan under the Income Tax Act (Canada) **OR**
- Be a person with disabilities and be in receipt of disability benefits.

### Water Rebate and Solid Waste Rebate Programs

- Household income must be **\$50,000** or less.
- Utility bills for the current year must be paid in full as billed.
- Be 65 years of age or older, **OR** be 60 to 64 of age and be in receipt of an Allowance under the Old Age Security Act; if widowed, be in receipt of Spouse's Allowance under the Old Age Security Act. **OR**
- Be 50 years of age or older and be in receipt of either a pension or a pension annuity resulting from a pension plan under the Income Tax Act (Canada) **OR**
- Be a person with disabilities and be in receipt of disability benefits.

### For Water Rebate Program

- The Applicant must consume less than **400m<sup>3</sup>** (cubic metres) annually.

### For Solid Waste Rebate Program

- The Applicant must have a small, medium or large size solid waste collection bin or be a garbage bag-only customer.
- If eligible for solid waste rebate, a single rebate per household will be applied to your household's largest size bin.

## Documents Needed for Application

### Seniors

If you are applying for any of the property tax, water and/or solid waste rebate programs, these documents must be included with your application as income verification for each owner living at the property and their spouse (if applicable):

- A copy of your 2019 unaltered Canada Revenue Agency (CRA) income tax Notice of Assessment (NOA) or Notice of Reassessment (NOR)
- Proof of age is also required, if you are a senior and are applying for the first time. A copy of a birth certificate or driver's license may be submitted.

### For the Property Tax Increase Cancellation Program, you must also include:

- A copy of your Old Age Security T4A-OAS, OAS Allowance and/or Spousal Allowance T4A (if applicable)

### For the Property Tax Increase Deferral Program, Water Rebate and/or Solid Waste Rebate Program, you must also include:

- A copy of your Old Age Security T4A, OAS Allowance and/or Spousal Allowance T4A (if applicable)
- Proof of receipt of a registered pension or registered annuity under the Income Tax Act (Canada) (if applicable)

### Persons with a Disability

If you are applying for any of the property tax, water and/or solid waste rebate programs, these documents must be included with your application as income verification for each owner and each spouse of an owner:

- A copy of your 2019 unaltered Canada Revenue Agency (CRA) income tax Notice of Assessment (NOA) or Notice of Reassessment (NOR)
- A copy of your 2020 Disability benefit income documents from one or more of the following:
  - Ontario Disability Support Program (ODSP)
  - Canada Pension Plan (CPP) (if your 2020 information is not available, submit 2019)
  - Workplace Safety and Insurance Board (WSIB)
  - Employment Insurance Sickness Benefit
  - Motor Vehicle Accident Insurance
  - Private Disability Insurance Plan
  - Employer Disability Insurance Plan
  - Disability programs provided by Professional Associations

If you do not have the above income documents, you should provide documentation that shows other financial support(s) or circumstances in respect of your disability for special consideration.

Revenue Services collects personal information on this form under the authority of the City of Toronto Act 2006, SO. 2006, Chapter 11, Schedule A, s. 136 (c) and the City of Toronto Municipal Code Chapter 767, Taxation, Articles V, s. 11-14 and Chapter 849, Water and Sewage Services Article I, s. 14.1-14.4 and the City of Toronto By-law No. 525-2020. The information will be used to assess your eligibility to receive a City of Toronto property tax increase cancellation or deferral, water rebate and/or single family residential low-income relief program. Questions about the collection of personal information pertaining to this form can be directed to Manager, Property Taxation and Assessment, North York Civic Centre, 5100 Yonge Street, Toronto ON M2N 5V7 or by phone at 416-395-1048.