

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

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

Applicants who cannot pay their property taxes because of sickness or extreme poverty may apply to the City of Toronto to have their property taxes canceled, reduced, or refunded. Toronto City Council has delegated its authority to decide sickness or extreme poverty applications to the [Assessment Review Board \(ARB\)](#), an independent adjudicative tribunal (Tribunal Ontario) established by the Government of Ontario.

How to apply:

- Send your application to the City of Toronto, Revenue Services on or before the last day of February of the year following the year in respect of which the application is made. Refer to [City of Toronto Act](#), 2006, section 323 (3). The ARB does not have the authority to hear appeals that are submitted after this deadline.

Overview of the application process:

Revenue Services will forward your application to the ARB which will schedule a hearing to determine the outcome of your application. Your email address is required for the purpose of correspondence with the ARB. When your hearing is scheduled you will be contacted by the ARB with the date, time, and location. Ensure you gather all documents and evidence that support your claim and be prepared to explain why you cannot pay your property taxes. The hearing is an adversarial process, you may be cross-examined by a lawyer representing the City of Toronto. You can also examine a witness from the City of Toronto.

Preparing for Your Hearing:

Refer to the Sickness or Poverty Appeal [information sheet](#) provided by the ARB and visit its [website](#).

Contact Us

Questions can be directed to a Customer Service Representative.

Phone: 311 or 416-392-CITY (2489), TTY 416-392-0719.

In-person: [Inquiry and Payment Counters](#) located at civic centres and City Hall.

Cancellation, Reduction or Refund of Property Tax
Sickness or Extreme Poverty

Section 323 of the City of Toronto Act, 2006 / Toronto Municipal Code Chapter 767

Application Deadline: Submit on or before the **last day of February** of the year following the year in respect of which the application is made (as mandated by the City of Toronto Act, 2006, section 323 (3)).

Failure to complete the application and/or the misrepresentation of information will result in delays in the processing of the application, which is decided by the Assessment Review Board.

Taxation Year:

I, the Applicant, am the (check applicable box):

- ☐ Property owner
- ☐ Spouse of the property owner
- ☐ Tenant, occupant, other person in possession of the land or their spouse
- ☐ Party with interest in the land as shown on the records of the appropriate land registry office and the sheriff's office

*If first name and last name do not apply because I, the applicant or authorized person obtained a registered Birth Certificate or Change of Name Certificate bearing a single name.

Section 1. Property and Owner Information

Assessment Roll Number (21 digits)	
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Property Address (Street Number, Street Name, Suite/Unit Number)	
Property Owner Name (First, Last or *Single)	
Property Owner Email	Property Owner Telephone Number
Additional Property Owner(s) Name (First, Last or *Single) if applicable - this section must be completed by additional owner(s).	

Section 2. Authorization Representative - Complete only if you have an agent acting on your behalf

I, the Property Owner, authorize the individual listed below to act on my behalf in respect to this application including acting as my representative before the Assessment Review Board.

Authorized Person Name (First, Last or *Single)		
Authorized Person Email	Authorized Person Telephone Number	
Authorized Person Mailing Address (Street Number, Street Name, Suite/Unit Number)		
City/Town	Province	Postal Code

Section 3. Certification of Information

By signing this application: I certify that the information provided in this application and any documentation and representations made in support of this application are true and accurate. I understand that any inaccurate, false or deceptive information may disqualify the application and could result in taxes and interest as well as fees being restored to the property tax account to which this application relates.

Property Owner Name (First, Last or *Single)	Property Owner Signature	Date (yyyy-mm-dd)
Authorized Representative Name (First, Last or *Single) - if applicable	Authorized Representative Signature (First, Last or *Single) - if applicable	Date (yyyy-mm-dd)

Section 4. Submit Application

Review the Fact Sheet then submit your application to the City of Toronto by the legislative deadline. Send completed application to:

Mail: City of Toronto, Revenue Services, Appeals Unit, 5100 Yonge St., Toronto, ON M2N 5V7

Fax: 416-696-3508 (For tips on faxing, visit toronto.ca/propertytaxesandutilities)

In person: At City Hall and Civic Centres Inquiry and Payment Counters, for location information visit: toronto.ca/inquirypaymentcounters

Revenue Services collects personal information on this form under the legal authority of the City of Toronto Act, 2006, section 323 and the Toronto Municipal Code, Chapter 767, Taxation, Property Tax, Article V, Tax Deferral and Tax Cancellation for Low-Income Persons, sections 11-14. The information is used to determine eligibility, process the application and process refunds/credits resulting from adjustments to the property tax account. Questions about this collection can be directed to the Manager, Property Assessment, Revenue Services, North York Civic Centre, 5100 Yonge Street, Toronto, Ontario, M2N 5V7 or by telephone at 416-395-1048.