



Small Business Tax Subclass Request for Reconsideration

Application deadline: Submit within 90 days after the eligible properties list has been made public.

Failure to complete the application and/or the misrepresentation of information will result in delays.

[Check the deadline to submit request for reconsideration.](#)

Tax year

I am:

- the Property Owner an Agent acting on behalf of property owner

*If First Name and Last Name do not apply to you because you have either a registered Birth Certificate or Change of Name Certificate bearing a Single Name you may provide your Single Name.

Section 1. Property and Owner Information	
Assessment Roll Number (21 digits) 1 9 - - - - - - -	
Property Address (Street Number, Street Name, Suite/Unit Number)	
Property Owner Name (First, Last or *Single – if applicable)	Telephone Number
Additional Property Owner Name (First, Last or *Single – if applicable)	
Business Name	Representative/Signing Officer Name (First, Last or *Single - if applicable)
Business Email	Business Telephone Number

Mailing Address if different than the property address.

Mailing Address (Street Number, Street Name, Suite/Unit Number)		
City/Town	Province	Postal Code

Section 2. Agent Information (if applicable)			
Attach agent's letter of authorization.			
Agent Name (First, Last or *Single – if applicable)			
Organization/Business Name			
Agent Business Address (Street Number, Street Name, Suite/Unit Number)			
City/Town	Province	Postal Code	Business Telephone Number
Business Email		Licence Number	

Small Business Tax Sub-Class Request for Reconsideration

Section 3. Request for Reconsideration

Identify the reason for the request for reconsideration. Select one from the below.

- Property is eligible for inclusion in the small business subclass as defined in [Article 12 of Chapter 767 of the Toronto Municipal Code](#).
- Owner has complied with an audit.
- Other - please specify below:

Please set out the basis for the request for reconsideration. Attach a separate page if more space is required.

Supporting Documentation

You are required to attach supporting documents that establish that your property is eligible for inclusion in the small business subclass. Supporting documents of your property's current value assessment include: an MPAC Property Assessment Notice; final property tax bill; MPAC Request for Reconsideration; Minutes of Settlement for an assessment appeal; decision of the Assessment Review Board.

Section 4. Certification of Information

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

Property Owner Name (First and Last or *Single - if applicable)	Property Owner Signature	Date (yyyy-mm-dd)
Agent Name (First and Last or *Single - if applicable)	Agent Signature (if applicable)	Date (yyyy-mm-dd)

Section 5. Submit Request for Reconsideration

Fax: 416-696-3424

For tips on sending an fax, 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 Assessment Act, Ontario Regulation 282/98, General, Part III.0.2, Small Business Subclass, Requests for Reconsideration, section 23.0.11, and the Toronto Municipal Code Chapter 767, Taxation, Property Tax, Article 12, Small Business Subclass. 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, North York Civic Centre, 5100 Yonge Street, Toronto, Ontario, M2N 5V7 or by telephone at 416-395-1048.