

Apportionment of Property Taxes

Section 322 of the City of Toronto Act, 2006

An apportionment of property taxes is often required when outstanding taxes exist from a previously larger parcel of land that has been subdivided into smaller parcels arising from redevelopment and taxes need to be reassigned amongst the subdivided parcels.

As per Section 314(3) of the [City of Toronto Act, 2006](#), property taxes are a lien against land. Once a proportional share of any outstanding tax is transferred from the original parcel to the newly created ones, the amount payable becomes the legal obligation of the registered owner of the newly created parcels of land.

How to apply to have a parcel of land apportioned:

- Original owner(s) or new owner(s) of the redeveloped land should complete the Apportionment of Property Taxes application form.
 - Incomplete applications cannot be processed and will be returned.
- Remit payment of the non-refundable filing [fee](#). Please make cheque payable to the Treasurer, City of Toronto.
- Collect supporting documentation to support your application.
 - If you are the owner(s) of the original parcel of land and you made a payment of taxes for any of the years requiring apportionment, submit proof of payment (i.e. cancelled cheque, stamped bill, etc.).
 - You may be asked to provide:
 - Statement of Adjustment
 - Letter of Direction to instruct how to disburse tax payment(s) amongst the parcels of land.
- Send completed application, cheque and all other required documentation to:
City of Toronto, Revenue Services
Property Tax Billing, Apportionment
5100 Yonge St.
Toronto, ON. M2N 5V7.

Overview of the apportionment process:

The City will:

- review the application and supporting documentation and calculate pending tax amounts by dividing the taxes levied on the original parcel of land against the new parcels of land arising from the redevelopment. Assessed values are provided by the Municipal Property Assessment Corporation ([MPAC](#)) [for this purpose](#).

- notify you at least 14 days prior to the General Government and Licensing Committee (GGLC) which will make a determination of the amount of property taxes payable. You will be notified by mail of the Committee's decision. Applicants may make a deputation before the Committee on the date of the hearing. [Refer to the deputation process.](#)
- If your hearing has not occurred before September 30 of the following year in which the application is made you may appeal directly to the Assessment Review Board (ARB). If you are not satisfied with the City's determination, you may file a notice of appeal within 35 days to the ARB. All decisions are final.

Please note: If any dispute between the previous and present landowners occur concerning distribution of property tax payments, please refer to your Agreement of Purchase and Sale for the property. Applicants are advised to seek legal counsel; the City cannot offer legal advice and will not engage in any form of advocacy or negotiation.

Contact Us

Call: 311 Tax & Utility Line or outside city call 416-392-CITY (2489)

TTY: 416-338-0TTY (0889).

In-person: Visit an [Inquiry and Payment Counter](#) at any Civic Centre or City Hall.

Email: revtxap@toronto.ca. Please do not send any personal information through email.

Refer to tips on sending an [email](#).

Taxation Year(s):

Failure to complete the form in its entirety or the misrepresentation of information will result in delays in the processing of this application. *If First Name and Last Name do not apply because you have either a registered Birth Certificate or Change of Name Certificate bearing a Single Name you may use Single Name.

Section 1. Property 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)																				
Organization/Business Name (if applicable)								Representative/Signing Officer Name (First, Last or *Single - if applicable)												
Mailing Address (Street Number, Street Name, Suite/Unit Number)																				
City/Town				Province				Postal Code				Telephone Number								

Section 2. Agent Information (if applicable)

An agent is defined as an individual that is acting on behalf of the applicant in a professional capacity.

☐ I, the Property Owner, authorize the agent listed below to act on my behalf in respect to this application.

Agent Name (First, Last or *Single - if applicable)		
Organization/Business Name (if applicable)		
Agent Business Address (Street Number, Street Name, Suite/Unit Number)		
City/Town	Province	Postal Code
Business Email		Business Telephone Number
Property Owner or Representative Signing Officer Signature		Date (mm-dd-yyyy)

Section 3. Acknowledgement

- The payment of the non-refundable filing fee is applicable to each taxation year that an apportionment of taxes is requested.
- Fees must be remitted, regardless of the apportionment’s outcome and payment of the fees must accompany the submission of this application. Information on property tax fees is available at toronto.ca/propertytax.
- If I am the property owner of the original parcel of land and I have made payment of taxes for the year(s) to be apportioned, I will provide proof of payment (cancelled cheque, stamped bill, bank account statement, etc) with a Letter of Direction instructing how if any resulting credit balance will be disbursed to the resulting parcel of land.
- I will submit all required documentation to support my application.
- I am advised to seek legal counsel prior to applying to apportion unpaid taxes if there is an ongoing dispute between the previous and present owners concerning the distribution of property tax payments. The City cannot provide legal advice.
- Under the City of Toronto Act, 2006 in deciding an apportionment application, the City may,
 - (a) Divide land which is assessed in one block into two or more parcels; if each parcel of land is one that can be legally conveyed under the Planning Act
 - (b) Apportion the unpaid taxes on the land among the parcels
 - (i) in proportion to their relative value at the time the assessment roll for the year in which the application is made was returned,
 - (ii) if Council is of the opinion that an apportionment under subclause (i) is not appropriate due to special circumstances, any other manner; and
 - (c) Direct what proportion of any part payment of taxes on the land is to be applied to each of the parcels.
- The General Government and Licensing Committee will decide my application.

Section 4. Declaration and Certification of Information

By submitting this application to apportion property taxes, I, the property owner, hereby direct the City of Toronto to effect such actions, investigations, administrative procedures so as to execute an apportionment of property tax for the year(s) and the property for which I am applying. I certify that the information provided in this application and any supporting documents, statements and representations made in the support of this application are true and accurate.

Property Owner Name (First and Last or *Single if applicable)	Property Owner/Signing Officer 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 Application

Review accompanying Fact Sheet then submit your application along with supporting documentation to the City of Toronto.

Mail:	City of Toronto Revenue Services Property Tax Billing, Apportionment 5100 Yonge St., Toronto, ON M2N 5V7	Fax:	416-696-3508 (For tips on faxing, visit toronto.ca/propertytaxesandutilities)
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Revenue Services collects the personal information on this form under the authority of the City of Toronto Act, 2006, sections 136(c) and 322. The information is used to determine eligibility/process your application to apportion property taxes. Questions about this collection can be directed to the Manager, Customer Service, Revenue Services, North York Civic Centre, 5100 Yonge Street, Lower Level, Toronto, Ontario, M2N 5V7 or by telephone at 416-395-1048.