



Application  
**2023 Property Tax & Water Relief and  
Single Family Residential Low-Income Relief Program  
For Low-Income Seniors and Low-Income Persons with Disabilities**  
Application Deadline: **October 31, 2023**

APPLY ONLINE - Visit [toronto.ca/taxandutilityrelief](https://toronto.ca/taxandutilityrelief) for details.

### Owner/Applicant and Property Information

I am applying as a low income ☐ Senior ☐ Person with disabilities

Please select the below program(s) you are applying for

- ☐ Property Tax Increase Cancellation Program  
☐ Property Tax Increase Deferral Program

- ☐ Water Rebate  
☐ Single Family Residential Low-Income Relief Solid Waste Rebate

Find on your property tax bill:

**Assessment Roll Number (first 15 digits)**

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Find on your utility bill:

**Utility Account Number with Client Number (20 digits)**

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\*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.

Property Address (Street Number, Street Name, Suite/Unit Number, Postal Code)	
Owner/Applicant Name (First, Last or *Single)	
Date of Birth (dd/mm/yyyy)	Telephone Number

### Spouse and Additional Owner Information

I, the applicant understand that this section is to be completed by the spouse of the property owner(s) and/or any additional property owner(s), if applicable. If there is more than one additional owner, please attach a list with their name, date of birth, signature and indicate if they reside at the property.

Spouse Name (First, Last or * Single)	Date of Birth (dd/mm/yyyy)
Additional Owner Name (First, Last or * Single)	Date of Birth (dd/mm/yyyy)
Additional owner(s) resides at property Yes <input type="radio"/> No <input type="radio"/> If "No" provide <b>proof of residency</b> for the additional owner(s) by submitting one document containing their name and current address, such as: a copy of a driver's license or utility bill (cable, internet, hydro, gas, water).	

### Income Information

Each owner and each spouse of an owner residing at the property must consent to the collection of personal information and submit a copy of an unaltered Notice of Assessment(s) or Notice of Reassessment(s) from the Canada Revenue Agency.

The total household income is the sum of the amount shown on line 15000 from each Notice of Assessment or Notice of Reassessment submitted. Please record your total household income in the box on the right.

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### Statement to be signed by the applicant. Signature(s) of spouse and/or additional owner(s) is also required if applicable.

- I/we acknowledge this property is the principal residence which I/we have or will have owned and occupied for at least one full year prior to August 31, 2023, and I/we have not applied under any of these programs for any other property this year.
- I/we understand the above contact information may be used by the City of Toronto for the administration of these programs and if additional information is required.
- I/we understand if the application is eligible for the Property Tax Increase Deferral Program, I/we must notify the City of Toronto when I/we no longer own the property and repay the deferred amount.
- I/we certify all information provided in this application is true and agree to notify the City of Toronto of any changes that would affect eligibility, or the amount of the rebate.
- I/we understand false or deceptive statements made in this application may nullify eligibility and require the repayment of any rebate issued under these programs with interest.

Signature(s)	Date (dd/mm/yyyy)
Applicant	Date
Spouse (if applicable)	Date
Additional Owner(s) (if applicable)	Date

## 2023 Property Tax & Water Relief and Single Family Residential Low-Income Relief Program for Low-Income Seniors and Low-Income Persons with Disabilities

### Property Tax, Water and Solid Waste Program Requirements

#### All Relief Program Requirements

- Household income is based on the total combined income of all owners who reside at the property and their spouses.
- To verify program eligibility, applicants must provide an unaltered copy of their Notice of Assessment or Notice of Reassessment from the Canada Revenue Agency.
- Age requirements must be met by December 31, 2023.
- The applicant and all additional owners living at the property (except for the applicant's spouse) must meet the eligibility criteria in order to qualify for the program(s).
- Property taxes must be paid in full. Pay your property taxes by the due dates to avoid late payment charges.
- The applicant must submit to the City, a signed, fully completed application form with supporting documents.
- The applicant must apply each year and only one application per household can be made annually.

Specific Program Requirements	Property Tax Cancellation	Property Tax Deferral	Water Rebate	Solid Waste Rebate
Be 65 years of age or older.	✓	✓	✓	✓
Be 60-64 years of age and be in receipt of Old Age Security or Spouse's Allowance.	✓	✓	✓	✓
Be 50 years of age or older and receiving a pension or a pension annuity.		✓	✓	✓
Be a person living with a disability and be in receipt of disability benefits.	✓	✓	✓	✓
Household Income of 55,000 or less.	✓	✓	✓	✓
Consume less than 400 cubic metres of water annually.			✓	
Have a small, medium or large bin, or participate in the bag-only program.				✓
Residential assessment value of 975,000 or less.	✓			

#### Documents Needed for Application

Be sure to submit your application by the deadline. Required supporting documentation may be provided to the City at a later date if not immediately available.

#### Seniors

If you are applying for any of the relief programs, the City requires income verification for each owner living at the property and their spouse (if applicable).

- ✓ An unaltered copy of your 2022 Notice of Assessment or Notice of Reassessment from the Canada Revenue Agency.
- ✓ Proof of age is required for first time applicants. A copy of a birth certificate or driver's license may be submitted.
- ✓ 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 (if applicable).

#### Persons with a Disability

If you are applying for any of the relief programs, the City requires income verification for each owner living at the property and their spouse (if applicable).

- ✓ An unaltered copy of your 2022 Notice of Assessment or Notice of Reassessment from the Canada Revenue Agency.
- ✓ A copy of your 2023 disability benefit income documents. For example: Ontario Disability Support Program (ODSP), Workplace, Safety and Insurance Board (WSIB), Motor Vehicle Accident Insurance, Private Disability Insurance Plan, Employer Disability Insurance Plan, Canada Pension Plan (CPP), Employment Insurance Sickness Benefit, disability programs provided by Professional Associations. If you do not have the above income documents, you should provide documentation showing other financial support(s) or circumstances in respect of your disability for special consideration.

#### Submit Application and Documentation

**Mail:** City of Toronto, Revenue Services, Property Tax Rebates, 5100 Yonge St., Toronto, ON M2N 5V7

**Fax:** 416-696-3623, for tips on sending a fax, visit [toronto.ca/propertytaxesandutilities](https://toronto.ca/propertytaxesandutilities).

Revenue Services collects personal information on this form under the legal authority of the Toronto Municipal Code, Chapter 767, Taxation, Property Tax, Articles V, Tax Deferral and Tax Cancellation for Low-Income Persons, sections 767-5.1 – 5.4, Chapter 844, Waste Collection, Residential Properties, Articles VII, Rates and Rebates, section 844-30.1, Chapter 849, Water and Sewage Services and Utility Bill, Article I, Rebates, sections 849-14.1-14.6. 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 and for the purposes of administering these programs. Questions about this collection can be directed to the Manager, Property Taxation and Assessment, North York Civic Centre, 5100 Yonge Street, Toronto, Ontario, M2N 5V7 or by telephone at 416-392-8442.