



Application  
**2024 Property Tax, Water & Solid Waste Relief Programs**  
**For Low-Income Seniors and Low-Income Persons with Disabilities**

### Relief Program Eligibility Criteria

- Household income includes the combined income of all owners who reside at the property and their spouses, who each must provide an unaltered copy of their current Notice of Assessment or Notice of Reassessment from the Canada Revenue Agency (CRA).
- To be excluded from the household income an owner needs to provide proof they reside elsewhere.
- Seniors must meet the age requirement by December 31, 2024.
- All owners living at the property, except the applicant's spouse, must meet the eligibility criteria.
- Property taxes must not be outstanding in prior years and the utility account must be paid up to date.
- The property must be your principal residence, owned and occupied for at least one year.
- New application required each year and only one application can be made per household.

Who is Eligible?	Property Tax Cancellation	Property Tax Deferral	Water Relief	Solid Waste Relief
Seniors - 65 years of age or older	✓	✓	✓	✓
Seniors - 60 to 64 years of age, if in receipt of Guaranteed Income Supplement (GIS) or an allowance under the Old Age Security Act	✓	✓	✓	✓
Seniors - 50 years of age or older, if in receipt of pension or pension annuity under the Income Tax Act		✓	✓	✓
Persons living with a disability and be in receipt of disability benefits	✓	✓	✓	✓
AND Meets the Following Criteria	Property Tax Cancellation	Property Tax Deferral	Water Relief	Solid Waste Relief
Household Income of \$ 57,112 or less	✓	✓	✓	✓
Residential assessment value of 975,000 or less	✓			
Consume less than 400 m <sup>3</sup> of water annually			✓	
Use a small, medium, or large waste bin, or bag-only				✓

### Seniors - Documents Required

- ✓ A signed, completed application form and a 2023 Notice of Assessment from the CRA for each owner who resides at the property, and their spouse (if applicable), and:
- ✓ 65 years of age or older: Proof of age - only required for first time applicants.
- ✓ 60 to 64 years of age: Proof of receipt of an allowance under the Old Age Security Act.
- ✓ 50 years of age or older: Proof of receipt of a registered pension or pension annuity under the Income Tax Act.

### Persons with Disabilities - Documents Required

- ✓ A signed, completed application form and a 2023 Notice of Assessment from the CRA for each owner who resides at the property, and their spouse (if applicable), and:
- ✓ A copy of your current 2024 disability benefit income documents. Such as, Ontario Disability Support Program; Canada Pension Plan; Workplace, Safety and Insurance Board; Private/Employer Disability Insurance; other documents showing financial support/circumstances in respect of your disability for 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](http://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, Customer Service, North York Civic Centre, 5100 Yonge Street, Toronto, Ontario, M2N 5V7 or by telephone at 416-395-1048.