# **Property Tax Lookup**

Use your assessment roll and customer number to access your account details, bills or change your mailing address. Or, go paperless and subscribe to eBilling to receive email notifications for your property tax bills. Visit toronto.ca/PropertyTax for details.

# **Accessibility**

The City of Toronto is committed to providing accessible programs and services for all residents. If you require your bills in a different format, call 311 - Tax & utility Inquiry Line or for TRS dial 711, or visit toronto.ca/Accessibility for services available.

## **Contact us**

The City strives to provide great customer service to all members of our community. 311 Toronto offers information in more than 180 languages and the City's website can be viewed in more than 130 languages.

Call: 311 - Tax & Utility Inquiry Line

Monday to Friday, 8:30 a.m. to 4:30 p.m.

Within Toronto: 311

**Outside Toronto:** 416-392-2489

🚘 Fax: 416-696-3605

🖵 Email: propertytax@toronto.ca

Write: City of Toronto, Revenue Services

General Correspondence

5100 Yonge Street Toronto, ON M2N 5V7

Visit: toronto.ca/PropertyTax

For tips on sending a fax or email, visit toronto.ca/PropertyTaxesAndUtilities

# Supplementary/ Omitted Tax Bill Information

## Call 311 - Tax & Utility Inquiry Line

Monday to Friday, 8:30 a.m. to 4:30 p.m.

Call within Toronto: 311

Call outside Toronto: 416-392-2489

#### **IMPORTANT - HOW TO PAY THIS BILL**

This tax bill cannot be paid through the Pre-Authorized Tax Payment Program. Refer to the back of the bill, or visit toronto.ca/PropertyTax for payment options.



Call 3

# **About your supplementary/omitted tax bill**

Your supplementary and/or omitted tax bill is the result of assessment information recently provided to the City by the Municipal Property Assessment Corporation (MPAC). You should have received a property assessment change notice from MPAC which corresponds with the assessment information identified on this bill.

A property assessment change notice is issued when the current value assessment or the tax classification of your property has changed due to any of the following reasons, but not limited to: new construction, renovations or improvements, or the property has undergone a change in use.

The Assessment Act permits MPAC to add or make changes to the assessment of your property for the current year and/or any portion of the previous two years.

If you disagree with the supplementary and/or omitted assessment, you must file a Request for Reconsideration (RfR) with MPAC within 120 days of the mailing date of your Property Assessment Change Notice. Visit **mpac.ca** for more information.

# **How to calculate your taxes**

## **Residential properties**

Supplementary and/or omitted property tax bills for residential properties are calculated by multiplying the supplementary/omitted assessment value for 2023, 2024 and/or 2025 supplied by MPAC by the residential property tax rate for the applicable taxation year.

## **Non-residential properties**

Supplementary and/or omitted property tax bills for commercial and industrial properties are calculated by multiplying the supplementary/omitted assessment value for 2023, 2024 and/or 2025 supplied by MPAC by the tax rate for the applicable taxation year, but may include tax capping adjustments for the applicable tax year.

#### **Small Business Tax Subclass**

The Small Business Tax Subclass will provide a reduced tax rate to eligible small business properties in 2025. For more information, visit: toronto.ca/SmallBusinessTaxRelief.

## **Vacant Home Tax Program**

Owners of residential properties in Toronto are required to declare the occupancy status of their property every year, even if they live there. The Vacant Home Tax aims to improve Toronto's housing supply by encouraging homeowners to make their vacant residential units available for rent or for sale. The online portal to declare 2025 occupancy status will open in fall 2025. Learn more and subscribe to receive updates, including an email notice when the declaration period opens, at toronto.ca/VacantHomeTax.

## **Tax ratio reductions for businesses**

For 2025, Council has continued to accelerate tax ratio reductions for business properties. To learn more, go to Non-Residential Property Tax Strategies at toronto.ca/PropertyTax.

## **eBilling**

Access and download your digital property tax and utility bills and enrol to receive email notifications. Learn more at toronto.ca/eBilling.

## **Relief programs**

The City offers the following relief programs for eligible property owners:

# Property Tax, Water and Solid Waste Relief

For low-income seniors and low-income persons with disabilities who own a residential property.

## **Co-Operative Housing Grant Program**

Available to eligible persons residing in non-profit housing co-operatives.

### Cancellation. Reduction or Refund of Taxes

For owners of properties that undergo changes during the year (i.e. change in property class, building demolished or undergoing repairs or renovations).

## **Charity Rebates**

For registered charities occupying property space in a commercial or industrial building.

For information about these relief programs, refer to Property Tax, Water & Solid Waste Relief and Rebates at **toronto.ca/PropertyTax**.