

## MyToronto Pay

An easy way to pay and manage your property tax, utility bills and parking violations online – in one secure location. Pay directly from your bank account (no fees apply) or by debit or credit card (industry processing fees will apply). Go paperless by subscribing to eBilling to receive email notifications of your property tax and utility bills.

## 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 TTY at 416-338-0TTY (0889), or visit [toronto.ca/accessibility](http://toronto.ca/accessibility) for services available.

## Contact us

The City strives to provide customer service to all members of our community. 311 Toronto offers information in more than 180 languages and the City's website, [toronto.ca](http://toronto.ca), 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-CITY (2489)

**Fax:** 416-696-3605

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

**Email:** [propertytax@toronto.ca](mailto:propertytax@toronto.ca)

**Write:** City of Toronto, Revenue Services  
Correspondence Unit  
5100 Yonge Street  
Toronto, ON M2N 5V7

**Visit:** [toronto.ca/propertytax](http://toronto.ca/propertytax)

For tips on sending a fax or email, visit  
[toronto.ca/propertytaxesandutilities](http://toronto.ca/propertytaxesandutilities)

## Property Tax Lookup

Go paperless! Enrol in eBilling. Use your assessment roll and customer number to access your bills and account online at [toronto.ca/propertytax](http://toronto.ca/propertytax).

# 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-CITY (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](http://toronto.ca/propertytax) for payment options.



Call **311**

## 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](https://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 2022, 2023 and/or 2024 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 2022, 2023 and/or 2024 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 2024. For more information, visit: [toronto.ca/smallbusinesstaxrelief](https://toronto.ca/smallbusinesstaxrelief).

## Vacant Home Tax

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 2024 occupancy status will open in fall 2024. Learn more and subscribe to receive updates, including an email notice when the declaration portal opens, at [toronto.ca/VacantHomeTax](https://toronto.ca/VacantHomeTax).

## Tax ratio reductions for businesses

For 2024, 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](https://toronto.ca/propertytax).

## eBilling

Access and download your digital property tax and utility bills and enrol to receive email notifications. Sign-up for eBilling services through the City's Property Tax or Utility Account Lookups or through MyToronto Pay. Learn more at [toronto.ca/ebilling](https://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.

### 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](https://toronto.ca/propertytax).