

## Cancellation, Reduction or Refund of Property Taxes

**Note:** Applications to cancel property taxes because the applicant cannot pay because of sickness or extreme poverty use a different [application](#).

### How to apply:

- Complete all applicable sections and submit the application and supporting documentation on or before the deadline, which is the last day of February of the year following the year of the property taxes you seek to have cancelled:
  - Application deadline is established by The *City of Toronto Act, 2006*. The City does not have the authority to consider applications submitted **after** the deadline.
  - File your application by the deadline date even if you do not have the required supporting information. You may provide your supporting information to the City as soon as it is available.
  - For your records, retain a copy of the application and supporting documentation.

### Overview of application process:

- The City reviews application with supporting documentation and shares it with the [Municipal Property Assessment Corporation \(MPAC\)](#).
- MPAC returns property assessment information to the City; the City reviews and determines if property taxes should be cancelled, reduced, or refunded.
- This determination goes to the City's General Government Committee (GGC), which will decide whether to cancel, reduce or refund property taxes.
- Applicants may make a deputation at the GGC meeting if they wish to do so. [Refer to the deputation process](#).
- The GGC usually decides the day of the hearing, with any adjustments to tax (if applicable) being made following the hearing.
- Applicants have 35 days to appeal to the [Assessment Review Board \(ARB\)](#) if they disagree with the GGC decision.
- If the GGC does not decide on an application by September 30 of the year following the year in respect of which the application is made, applicants may appeal to the ARB. The deadline to appeal in this circumstance is October 21.
- For information about tax appeals, visit the [ARB](#) website.

**Deadline to apply:**

An application under this section must be filed with the City on or before the last day of February of the year following the year in respect of which the application is made.

For example, if you apply to cancel your taxes for 2024, you are required to file your application by the end of February 2025.

Recommended Tax Reduction Calculation						
Property assessment Reduction (Note 1)	X	Tax Rate (Note 2)	X	Number of days the property is eligible to receive a reduction (Note 3) $\div$ Total number of days in year (Note 4)	=	Staff's recommendation of tax reduction (excluding any adjustments for phase-in/capping- if applicable)

Note:

- 1) Property assessment reduction based on MPAC's feedback.
- 2) Total tax rate includes City & Education portion for applicable taxation year.
- 3) Number of days in the year during which the cancellation, reduction or refund applies (divided by).
- 4) The total number of days in the year is 365 except in a leap year when it is 366.

**Cancellation, Reduction or Refund of Property Tax**

Section 323 of the City of Toronto Act, 2006

**Application Deadline: Submit on or before the last day of February of the year following the year in respect of which the application is made (as mandated by the City of Toronto Act, 2006, section 323 (3)).**Taxation Year: 

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Failure to complete the application and/or the misrepresentation of information will result in delays in the processing of the appeal.

**I, the Applicant, am the (check applicable box):**

- Property owner     Spouse of the property owner
- Tenant, occupant, other person in possession of the land or their spouse
- Party with interest in the land as shown on the records of the appropriate land registry office and the sheriff's office (proof/authorization required)

**Agent Authorization - Complete only if you have an agent acting on your behalf**

I, the Applicant, authorize the agent listed in Section 3 to act on my behalf in respect to this appeal.

Applicant Name (First, Last)	
<input type="checkbox"/> Check this box if first name and last name do not apply because I, the applicant obtained a registered Birth Certificate or Change of Name Certificate bearing a single name.	
Applicant Single Name (if applicable)	
Applicant Signature	Date (mm-dd-yyyy)

**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) (if applicable)	
<input type="checkbox"/> Check this box if first name and last name do not apply because the property owner obtained a registered Birth Certificate or Change of Name Certificate bearing a single name. (if applicable)	
Property Owner/Representative Single Name (if applicable)	
Organization/Business Name (if applicable)	Representative/Signing Officer Name

**Section 2. Applicant Information**

Applicant Name (First, Last)			
<input type="checkbox"/> Check this box if first name and last name do not apply because the applicant obtained a registered Birth Certificate or Change of Name Certificate bearing a single name.			
Applicant Single Name (if applicable)			
Organization/Business Name (if applicable)			
Please provide the mailing address of applicant. If organization/business name is provided, please include business contact information.			
Mailing Address (Street Number, Street Name, Suite/Unit Number)			
City/Town	Province	Postal Code	Telephone Number

**Section 3. Agent Information (if applicable)**

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

Agent Name (First, Last)			
<input type="checkbox"/> Check this box if first name and last name do not apply because the agent obtained a registered Birth Certificate or Change of Name Certificate bearing a single name.			
Agent Single Name (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	

# Cancellation, Reduction or Refund of Property Tax

## Section 4. Reason for Application

Check the box that applies and provide effective date.

**Effective Date**

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**Change in Tax Classification** *Section 323(1)(a)*  
The property or portion of the property is eligible to be reclassified in a class with a lower tax ratio if a supplementary assessment was not issued in respect of the change event (e.g. commercial property is converted to residential).

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**Land has become vacant land or excess land** *Section 323(1)(b)*  
(i.e. no structure remaining on land)

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**Land has become exempt from taxation** *Section 323(1)(c)*  
(i.e. land is now occupied by a church, non-profit etc.)

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**The building on the land was fully razed by:** *Section 323(1)(d)(i)*

**Fire** - Provide a copy of the Fire Marshall, Police Services or Insurance company reports.

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**Demolition** - Provide copy of demolition permit and a signed letter from the contractor on letterhead showing the start and end date of the demolition.

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**or, otherwise** - If the building was rendered substantially unusable by means other than fire or demolition, please attach the applicable supporting documentation (e.g. dated photographs/images, engineering, environmental or other official reports).

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**The building on the land was rendered substantially unusable for the purpose for which it was used immediately prior to the damage due to:**  
*Section 323(1)(d)(ii)*

**Fire** - Provide a copy of the Fire Marshall, Police Services or Insurance company reports.

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**Demolition** - Provide copy of demolition permit and a signed letter from the contractor on letterhead showing the start and end date of the demolition.

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**or, otherwise** - If the building was rendered substantially unusable by means other than fire or demolition, please attach relevant supporting documentation (e.g. dated photographs/images, engineering, environmental or other official reports).

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**A mobile unit was removed from the land** *Section 323(1)(f)*

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**Repairs or renovations to the land** - Prevented normal use of the property for three months or more during the year. Provide signed letter from contractor on letterhead, showing the start and end date of the repairs or renovations, invoices, copy of the building/demolition permit, dated photographs/images, place of residence during renovations.

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**Gross or Manifest Clerical Errors** *Section 323(1)(g)*

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Provide details and list any supporting documentation. Attach a separate page if more space is required.  
Note: Only clerical or factual errors may be considered in the application.

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## Section 5. Certification of Information

By signing this application:

I certify that the information provided in this application and any documentation, statements and representations made in support of this application are true and accurate. I understand that any inaccurate, false or deceptive information may disqualify the application and could result in taxes, interest and fees being restored to the property tax account to which this application relates.

Applicant Name (First and Last or Single if applicable)	Applicant Signature	Date (mm-dd-yyyy)
Agent Name (First and Last or Single if applicable)	Agent Signature (if applicable)	Date (mm-dd-yyyy)

## Section 6. Submit Application

Review the Fact Sheet then submit your application to the City of Toronto by the legislative deadline.  
Send completed application along with supporting documents to:

**Mail:** City of Toronto **Fax:** 416-696-3508  
Revenue Services, Appeals Unit (For tips on faxing, visit [toronto.ca/propertytaxesandutilities](http://toronto.ca/propertytaxesandutilities))  
5100 Yonge St., Toronto, ON M2N 5V7

**In person:** At City Hall and Civic Centres Inquiry and Payment Counters, for location information visit: [toronto.ca/inquirypaymentcounters](http://toronto.ca/inquirypaymentcounters)

Revenue Services collects personal information on this form under the legal authority of the City of Toronto Act, 2006, section 323. The information is used to determine eligibility, process the application and process refunds/credits resulting from adjustments to the property tax account. Questions about this collection can be directed to the Manager, Property Assessment, North York Civic Centre, 5100 Yonge Street, Toronto, Ontario, M2N 5V7 or by telephone at 416-395-1048.