REVENUE SERVICES DIVISION
Listing of Information Routinely Disclosed
Updated September 2025

Unit Name	Information	Comment
Account Admin.	Tax & Utility Certificates	Fee for tax certificate Fee for utility certificate
	Verbal confirmation of tax/water data provided to solicitors that have ordered tax and water certificates.	Whenever a certificate is received and noted on our system, staff will provide verbal confirmation to solicitors of outstanding tax/water amounts, future instalments.
	Roll numbers to solicitors ordering tax certificate or sending in ownership change.	
	Fax, telephone, mailing address and other departments' address, phone numbers.	
	Assessment, tax account balance, roll number to property owners.	Information provided only to property owner or authorized agent.
Policy & Financial Analysis	Emails, letters, spreadsheets for property specific issues.	Mailed on request to the property owner or an agent acting on their behalf, Councillors and other municipalities (no fee).
	Landlord/Tenant Tax Notification Letters	Mailed on request to the landlord or tenant of a property (no fee).
Collections	Property Tax Account Statement Tax Final Notice Tax and Utility Collection Letter	Mailing five times annually Advising of pending bailiff action Revenue Application system driven.
	Overdue Utility Notice Transfer to Tax Notice Notice of Action	Ongoing, Revenue Application system driven.

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Refunds	Tax Status Verification (paid/unpaid) for mortgage purposes.	Service fee per tax account verified - provided only to banks/financial institutions (mortgages).
Operational Accounting	Appeal Provision Surplus/Deficit letter	Letter mailed annually to each Business Improvement Area (BIA) in August of each year; surplus/deficit to be included in BIA's Operating Budget submission for following year, no fee charged.
	Copy of Returned Cheque	Upon request by the ratepayer at no charge.
	Dishonoured Cheque/Failed Payment Letters for Tax and Utility payments returned to us by the bank.	Provided to ratepayer for each cheque or preauthorized payment returned providing the payment detail, reason for return, fees and interest added to the account and amount owing. No charge for the letter advice.
	Revised Billing (duplicate billing) for Utility accounts.	Provided to owner or agent to advise of the amount owing when a bank debit memo is processed to adjust a Utility account.
	Property Tax Account Statement	Provided to property owners to advise of the status of the tax account. Statement of Tax Account Fee may apply to accounts with an overdue balance greater than $100 (January tax statement issued free of charge).
	Interest charged, fees charged and current amount owing.	As a result of a return cheque/pre-authorized payment/debit memo inquiry, we provide this information verbally to the owner/authorized agent at no charge.
	Amount of payments made to a Property Tax or Utility account.	As a result of a return cheque/pre-authorized payment/debit memo inquiry, we provide this information verbally to the owner/authorized agent at no charge.

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Utility Billing	Utility account inquiries	Information given to owner of property upon request. Information also given to Agent if directed by owner.
	Utility bills – original and current	Mailed to owner or agent upon request..
	Utility account status	Given to lawyers if a utility certificate has been requested.
Water Meter Reading	Read status	Whether reads have been estimated or actual, actual reading – no fee.
	Account type	Metered or flat rate – no fee to disclose info – flat rate accounts may incur a Flat Rate Legacy Fee.
	Merits of going from flat rate to metered	General idea as to how it will affect their bill – no fee.
	Meter location	No fee
	Meter and/or remote status	Do they have one and if so, are they working? No fee.
	Leak investigation	Informing customers verbally how to check for leaks – no fee.
	High or low read info	What can be done to verify a read, info about meters tests etc. no fee.
	Appointment status	Is there an appointment, was one kept – no fee.
	Service Order results	Explain the results of a service order – no fee.
	Consumption history	General info re consumption – given verbally – no fee.

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APS Operations	Screen prints/Photocopies	Only given to registered owner of vehicle (on file from MTO in PTMS). An administrative fee is charged.
	Parking Violation Information	Only given to registered owner of vehicle (on file from MTO in PTMS), spouse, or agent. If the person requesting the information is not the owner on file, a signed written letter authorizing the release of said information is required.
Appeals	-Acknowledgement of tax appeals -Notices of Hearing -Notices of Decision -Account status -Property Tax Account Statement -Revised Bills -Copy of ARB decisions -Copy of MS (39.1) -Tax reduction/cancellation application form -Eligibility requirements for tax reduction/cancellation -Verification requirements for tax appeals -Estimated revised tax calculations statement from a pending appeal	-Owner and applicant/authorized person -Owner and applicant/authorized person -Owner and applicant/authorized person -Owner or authorized person -Owner or authorized person -Owner -Owner or authorized person -Owner or authorized person -Anyone -Owner and applicant/authorized person -Owner and applicant/authorized person -Owner or authorized person
	Tax Calculation Statements	Owner or authorized person. Required for tax calculation appeals submitted to the City under Section 447.26.1 and Section 334. Part of the City's determination of errors in the calculation of taxes.
	Reconciliation Statements	Same as above.
	Yearly Tax Rates	When requested. No charge.

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Property Tax Rebates	Status of Tax account	This information is given verbally to property owner or authorized agent.
	Tax Rebate Information	This information is given to property owner or authorized agent. Information includes Tax, Water & Solid Waste Relief Programs, as well as rebates for Registered Charities, Ethno-cultural Centres, Veterans Clubhouses and Legion Halls.
Tax Billing & Apportionment	Apportionment Property Tax Bill	Complete form and submit with associated fee.
	Municipal charges added to the tax roll (Building Charges, Fire Charges, Solid Waste Removal or Misc. Charges (Example: WSIB).	Charges added to tax roll for collection purposes pursuant to a request from a City Division or agency with associated fee.
Correspondence	Tax History Statement	Mailed on request to property owner or third party if accompanied by a signed authorization letter by owner for an associated fee.
	Tax Calculation Statement	Mailed on request to property owner or third party if accompanied by a signed authorization letter by owner for an associated fee.
	Tax account information details	Provided to property owner only on request.
	Tax rate information	Provided on request (no restrictions).
	Year-end Tax Receipts	Provided to property owner. No fee for current year and an associated fee for prior years.

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Correspondence (continued)	Property Tax Bills, Statements of Account	Provided to owner only on request.
	Water Consumption Statements	Provided to property owner (or designated agent) or third party if accompanied by a signed authorization letter by owner for an associated fee.
	Utility Account information details	Provided to property owner or designated agent only on request.
	Water Rate Information	Provided on request (no restrictions).
	Utility Bills	Provided to owner or designated agent on request.
Call Centre	Tax account inquiries Tax Statements, bills, receipts Tax account status Total tax information	Information given to owner/authorized agent of property upon request. Provided to owner upon request. Given to lawyers if a tax certificate has been requested. Given/verified to real estate agents upon receipt of a signed listing agreement.
	Utility account inquiries Utility bills – original and current Utility account status	Information given to owner of property upon request. Information also given to Agent if directed by owner. Provided to owner or agent upon request. Provided to lawyers if a Utility certificate has been requested.

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Call Centre	Vacant Home Tax inquiries	Status of VHT declaration/NOC and notice details
	Parking/Red Light/Automated Speed Enforcement Violations	Information about violation provided to plate owner.
Payment Programs	**Pre-Authorized Tax Payments (PTP) and Pre-Authorized Utility Payments (PUP):** • Confirmation of pre-authorized online enrolment or paper-based application has been received. • Amount/date of pre-authorized scheduled payments • Fax and mailing address • Confirmation that change or cancellation request received and progressed • Info regarding other sections i.e.: appeals, rebate or final water read • Past due balances sent to owners if enrolled on PTP for collection • Explanations of other charges to tax account (Supps/Omit billings, utility charges). **City owned properties:** • Interim and final bill amounts as well as past due balances on tax accounts. Appeal info re pending or posted appeals.	No fees for any information listed and info is released to the owner. No fees

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Customer Service Coordination	Web Content for Tax, Utility and Parking Violations. Include such items as Tax due dates, where to send mailing address/ownership update information, how to appeal (tax and assessment), how to pay your utility bill, tax bill or parking violation, RSD programs (tax rebates, relief programs for Property Tax Increase Cancellation and Property Tax Increase Deferral, appeals and rebates), collection policy, including disclosure of the Largest Debtor Report, how to read your water meter, and how to dispute parking violations.	Various units within the Revenue Services Division manage or administer the various programs and services. The web content is updated through the Customer Service Coordination Unit.
	Tax Interim and Final Bill Briefing Notes – to Mayor and Councillors – advise issuance of tax bills and pertinent information about bills (where to pay, due dates, etc.)	Issued bi-annually from Director, supported by Customer Service Coordination Unit.
	Tax Interim and Final News Releases – to major dailies and several Ethnic and community newspapers – advise issuance of tax bills and pertinent information about bills (where to pay, due dates, etc.)	Issued bi-annually from Director, supported by Customer Service Coordination Unit.

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Inquiry & Payment Counters	Receipt of payment (without a bill)	Provided to any person paying a bill/service (restrictions may apply).
	Tax account inquiries Tax Statements, bills Tax account status Total tax information	Information given to owner of property upon request. Provided to owner or authorized agent only upon request. Applicable fee for tax bill reprints. Provided to lawyers if a tax certificate has been requested. Given/verified to real estate agents upon receipt of a signed listing agreement.
	Utility account inquiries Utility bills – original and current Utility account status	Information given to owner of property upon request. Information also given to Agent if directed by owner. Mailed to owner or agent upon request. Applicable fee for utility bill reprints. Given to lawyers if a water certificate has been requested.
	Parking violation inquiries Parking, Automated Speed Enforcement and Red Light Camera violations	Information given to plate owner. Accept payments.
Vacant Home Tax Program	Vacant Home Tax Declarations, billings and Notice of Complaints	Information given to owner of property upon request. Information also given to Agent if directed by owner.
Assessment & Analysis	Small Business Tax Class	Information given to owner of property upon request. Information also given to Agent if directed by owner.