

APPLY ONLINE - Visit toronto.ca/TaxAndUtilityRelief or scan the QR code for details.



Owner and Property Information

I am applying as a low income Senior Person with disabilities

Please select the below program(s) you are applying for

Property Tax Increase Cancellation Program

Property Tax Increase Deferral Program

Water Rebate

Solid Waste Relief (Single Family Residential Low-Income Relief)

Find on your property tax bill:

Assessment Roll Number (first 15 digits)

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Find on your utility bill:

Utility Account Number with Client Number (20 digits)

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*If first name and last name do not apply because you have either a registered birth certificate or change of name certificate bearing a single name you may use single name.

Owner/Applicant Name (First and Last or *Single)	
Property Address (Street Number, Street Name, Suite/Unit Number, Postal Code)	
Date of Birth (dd/mm/yyyy)	Telephone Number

Spouse and Additional Owner Information

I, the applicant understand that this section is to be completed by the spouse of the property owner(s) and/or any additional property owner(s), if applicable. Each owner and each spouse of an owner residing at the property must consent to the collection of personal information and submit a copy of an unaltered Notice of Assessment(s) or Notice of Reassessment(s) from the Canada Revenue Agency (CRA).

Spouse Name (First and Last or *Single)	Resides at the Property <input type="checkbox"/> Yes <input type="checkbox"/> No
Additional Owner Name (First and Last or *Single)	Resides at the Property <input type="checkbox"/> Yes <input type="checkbox"/> No
For more than one additional owner, please attach a list with their name, signature and indicate if they reside at the property. Owners who do not reside at the property need to provide a current document with their name and address, such as, a copy of a driver's license or utility bill (cable, gas, internet).	

Statement to be Signed by the Applicant

Signature of Applicant is required, and signature of your spouse and/or additional owner(s) if applicable.

- I/we consent to the collection of personal information for the administration of the relief programs.
- I/we understand if approved for the Property Tax Increase Deferral Program, I/we must notify the City of Toronto when I/we no longer own the property and repay the deferred amount.
- I/we certify all information provided in this application is true and agree to notify the City of Toronto of any changes that would affect eligibility, or the amount of the rebate.
- I/we understand false or deceptive statements made in this application may nullify eligibility and require the repayment of any rebate issued under these programs with interest.

Signature(s)

Applicant	Date (dd/mm/yyyy)
Spouse (if applicable)	Date (dd/mm/yyyy)
Additional Owner(s) (if applicable)	Date (dd/mm/yyyy)

Contact Us

Call: 311 Tax & Utility Inquiry Line, Monday to Friday from 8:30 a.m. to 4:30 p.m.
 Outside Toronto: 416-392-2489; TRS: Dial 711

Please refer to the reverse for eligibility criteria, required supporting documentation and the Notice of Collection statement.

2026 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 live elsewhere or documentation supporting an extenuating circumstance (e.g., death certificate, in trust-beneficial owner, legal separation/divorce documents).
- Seniors must meet the age requirement by December 31, 2026.
- 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 before October 31, 2026.
- 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 \$62,000 or less	✓	✓	✓	✓
Residential assessment value of 975,000 or less	✓			
Consume less than 400 m ³ of water annually			✓	
Use a small, medium, or large waste bin, or bag-only				✓

Seniors - Documents Required

- ✓ A signed, completed application form and a 2025 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 2025 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 2026 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

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, the Toronto Municipal Code, Chapter 844, Waste Collection, Residential Properties, Articles VII, Rates and Rebates, section 844-30.1, the Toronto Municipal Code, 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, Property Assessment & Taxation, 5100 Yonge Street, Toronto, Ontario, M2N 5V7 or by telephone at 416-394-2480.