

Tax Rate Reductions for Commercial Properties

For 2017, Council has continued to accelerate tax ratio reductions for properties that are included in the commercial property tax class.

To learn more about tax rate reduction for commercial, industrial and multi-residential properties, visit toronto.ca/propertytax and select Tax Rate Reduction under Property Tax Relief Programs.

If you receive a supplementary and/or omitted assessment for the 2015 to 2017 taxation years, and your property assessment is in the "Residual Commercial" property tax class, the allocation of the assessment between Band 1 (first million dollars of property assessment) and Band 2 (portion of assessment above one million dollars) will be calculated based on the total assessment (the original assessment used to calculate the 2015 to 2017 final tax bills and your supplementary and/or omitted assessment).

Business Improvement Areas

If your tax bill includes a Business Improvement Area (BIA) levy amount, it is because your property is located within the boundary of a designated BIA. Annually, each BIA approves a budget that is used to beautify the neighbourhood and promote it as a place to shop, visit or do business. All commercial and industrial properties located within the boundaries of a BIA are automatically members and must pay the BIA levy amount.

Accessibility

The City of Toronto is committed to providing accessible programs and services for all its residents. If you have accessibility needs, please let our customer service representative know how we can assist you. Please call 311 - Tax & Utility Inquiry Line or TTY at 416-392-0719. Visit toronto.ca/accessibility to learn more.

Contact Us

Επικοινωνήστε μαζί μας

Skontaktuj się z nami

Makipag-ugnay sa Amin

연락처

Liên Lạc Chúng Tôi

ਸਾਨੂੰ ਸੰਪਰਕ ਕਰੋ

Свяжитесь с нами

Contactenos

Contacto

எங்களைத் தொடர்பு கொள்ளுங்கள்

Contactaci

聯繫我們

Contactez-nous

ہم سے رابطہ کریں

تماس با ما

Call: 311 - Tax & Utility Inquiry Line
Call within Toronto city limits: 311
Call outside city limits: 416-392-CITY(2489)

Fax: 416-696-3605*

TTY: 416-392-0719

Email: propertytax@toronto.ca

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

Visit: toronto.ca/propertytax

*** For tips on faxing, visit toronto.ca/revenueservices**

Property Tax Account Lookup

Use the Property Tax Account Lookup self-service tool at toronto.ca/revenueservices to view account details online.

Supplementary/ Omitted Tax Bill Information

Call 311 - Tax & Utility Inquiry Line

Monday to Friday 8 a.m. – 6 p.m.

Call within Toronto city limits: 311

Call outside city limits: 416-392-CITY (2489)

If you are currently enrolled in the Pre-Authorized Tax Payment Program, please note that the taxes on this bill will **not** be automatically withdrawn from your financial institution account. **You must pay this bill by a separate payment.**



Call **3 1 1**

Information About Your Supplementary/Omitted Tax Bill

The enclosed supplementary/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 by MPAC when the Current Value Assessment or the tax classification of your property has changed due to (for example):

- new construction
- renovations or improvements
- 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 all or part of either or both of the preceding two years.

If you disagree with the supplementary or omitted assessment, you must file a Request for Reconsideration (RfR) with MPAC within 90 days of the date of mailing of your Property Assessment Change Notice.

For information about your property assessment, visit mpac.ca or call 1-866-296-MPAC (6722).

Residential Properties

Supplementary/Omitted Property Tax Bills are calculated by multiplying the supplementary/omitted assessment value for 2015, 2016 or 2017 supplied by MPAC, by the residential property tax rate for the applicable taxation year.

Commercial, Industrial and Multi-Residential Properties

Supplementary/Omitted Property Tax Bills are calculated by multiplying the supplementary/omitted assessment value for 2015, 2016 or 2017 by the applicable tax rate for that year, and include any applicable tax capping adjustments.

Starting in 2017, Council has approved changes in the calculation of property taxes for non-residential properties to accelerate progress towards full Current Value Assessment (CVA) levels of taxation. Visit toronto.ca/propertytax for more details.

Rebate Programs

Vacant Commercial and Industrial Buildings

If you received an Omitted Tax Bill and your commercial or industrial building was vacant for 90 consecutive days or more during the period of the omitted tax billing, you may be eligible for a vacancy rebate. The deadline for applying is 90 days following the date of mailing of your Property Assessment Change Notice.

Remember, you may also qualify for a vacancy tax rebate if your commercial or industrial building is entirely or partially vacant for more than 90 consecutive days during the 2017 taxation year and you meet the eligibility criteria. The deadline to apply for the 2017 taxation year is **February 28, 2018**.

Registered Charities

Registered charities may be eligible for a rebate of up to 40 per cent of property taxes paid. To be eligible, a charity must have a valid registration number issued by the Canada Revenue Agency and be occupying space in a commercial or industrial property.

The deadline to apply for the 2017 taxation year is **February 28, 2018**.

Tax Appeals

If you are a homeowner or builder who has applied for a building permit, you may be eligible for a property tax reduction if your property was demolished, damaged or renovated during the year.

To learn more about Tax and Assessment Appeals, visit toronto.ca/propertytax and select Tax and Assessment Appeals under Property Tax Relief Programs.

The deadline for applying for the 2017 taxation year is **February 28, 2018**.

How to Apply

Information and application forms for rebate programs or tax appeals are available at:

- toronto.ca/propertytax
- Cashier/Inquiry Counters in Civic Centres and City Hall
- By calling a customer service representative at 311 within city limits; outside city limits call 416-392-CITY(2489)

The applicant is responsible for ensuring that applications are received by the City on time. The City has no discretion or authority to accept late applications.

We recommend that you submit your application in a way that gives you documented proof of delivery to the City.