

MUNICIPAL TAX ASSISTANCE

The City of Mississauga offers a \$400 tax rebate on annual property taxes for low income seniors and low income persons with disabilities who own and occupy their own home. The rebate is applied to your account to offset property taxes.

To be eligible you must be receiving benefits under the Guaranteed Income Supplement Program, or the Ontario Disability Support Program.

Application forms must be submitted by December 31st of the year in which the rebate is claimed. For additional information regarding the program or an application form, contact Mississauga 3-1-1 or visit our website.

CONTACT INFORMATION

For Property Tax Information:

Call Mississauga 3-1-1
(or 905-615-4311 outside city limits)

Email: tax@mississauga.ca

Write: Mississauga Taxes
General Correspondence
300 City Centre Drive
Mississauga ON L5B 3C1

Website: mississauga.ca/tax

Please note, the Customer Number indicated on your tax bill is required to access tax account information on our website, when calling Mississauga 3-1-1 or visiting the Tax Office.

For Assessment Information:

Call the Municipal Property Assessment Corporation: 1-866-296-6722

Website: mpac.ca



MAYOR AND MEMBERS OF COUNCIL

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2012 RESIDENTIAL PROPERTY TAX NEWS



CURRENT VALUE ASSESSMENT

The Municipal Property Assessment Corporation (MPAC) is responsible for establishing assessment values for all properties in Ontario. Assessment updates occur every four years with increases being phased-in over the four year period between reassessments and decreases being implemented immediately.

The last reassessment occurred in 2009. For the 2012 property tax year, your property's assessment is fully phased in to the January 1, 2008 assessed value. The next reassessment will be made for 2013 and will be based on a market valuation date of January 1, 2012. Assessment increases for 2013 will be phased-in over the four year period 2013-2016.

MPAC will be issuing Property Assessment Notices for 2013 in the Fall.

ASSESSMENT APPEALS

Residential property owners wishing to appeal their assessment must first make application to MPAC for a Request for Reconsideration (RFR). Property owners who disagree with the decision of MPAC at the conclusion of the RFR process may file an appeal with the Assessment Review Board (ARB) within 90 days of MPAC's decision. The deadline for submitting an RFR application to MPAC for your 2012 assessment has passed.

As taxes are a lien on property, adjustments resulting from appeals are applied to the property tax account at the time of determination. If you have an outstanding reconsideration or appeal, and are selling your property, please ensure your lawyer makes provision for readjustment of taxes subsequent to your closing date. Refunds can only be issued to a previous owner of the property with written direction from the current owner.

For additional information regarding your assessment, please contact MPAC.

SUPPLEMENTARY TAX BILLS

The City issues a supplementary tax bill to reflect any additions or improvements you have made to your property. Owners of newly constructed properties will receive a Supplementary Assessment Notice from MPAC detailing the assessed value that will take effect on their

occupancy date. From the supplementary assessment information supplied by MPAC, the City of Mississauga calculates the property tax due and issues a tax bill. Taxes are payable from the date of occupancy. Until the City receives the information from MPAC, we cannot issue a tax bill. As MPAC may issue supplementary assessment notices for the current and two previous years, there may be a considerable time lapse between the effective date of the supplementary assessment and the date you receive your Supplementary Assessment Notice and subsequent tax bill.

LAND APPORTIONMENT

When properties are being newly constructed, land value is apportioned between lots after the registration of a plan of division. Adjustment of land taxes between lots may be delayed depending on the date of registration. Further, lots for semi-detached properties are registered as a whole and subsequently subdivided when the properties are sold. Upon receipt of land division information from MPAC or the Assessment Review Board (ARB), the City recalculates the land taxes for each lot and sends each owner a tax bill with future due dates. There may be a considerable time lapse between the date you occupy your property and the date that the land taxes are apportioned.

LATE PAYMENT CHARGES

Payments are due on the date and in the amounts indicated on the tax bill. Arrears are due immediately. Discounts for advance payment are not available.

A late payment charge of 1.25 per cent is added on the unpaid amount of an instalment on the first day after the instalment due date and on the first day of each calendar month until paid. Penalty and interest rates are set by a City by-law pursuant to the Municipal Act and cannot be waived or altered.

Payments not honoured by your financial institution will result in a service charge of \$35 being added to your account. Please ensure that your cheques are properly completed and signed.

If property taxes remain outstanding, a Notice of Overdue Taxes will be issued in October advising that your taxes are in arrears. If a Notice is issued to you, a fee of \$3.00 will be added to your account to cover the cost of producing and mailing the notice.

TAX ADJUSTMENTS

An application may be made to adjust taxes if a change such as a demolition or fire has occurred on your property. It is the responsibility of the property owner to submit an application to the City in writing along with the applicable fee by February 28 of each year for changes which have occurred in the previous year. Application forms are available at mississauga.ca/tax.

ARE YOU MOVING?

Ownership and/or mailing address changes must be provided in writing to the Tax Office. Notification may be made through the Tax Self-Service Centre at mississauga.ca/tax.

If you pay your taxes through telephone or internet banking, please ensure you **update your payee information** for Mississauga Taxes with the tax roll number for your new property. Payments made towards a previous property after a sale can only be refunded or transferred with written direction from the current owner.

If you are selling your property, you must notify the City in writing a minimum of 15 business days prior to your sale date in order to cancel future withdrawals. Withdrawals that are made after your sale date can only be refunded with written direction from the current owner. If you move within Mississauga, your **PTP is not transferable**. You must cancel from the program for your previous property and complete a new application for your new property.

TAX SELF SERVICES

The Tax Self-Service Centre provides quick and convenient online access to a variety of tax services, 24 hours a day, seven days a week:

- View your tax account details
- Change information on your account such as mailing address, name, mortgage company or agent
- Advise us you are moving
- Enrol in the Pre-authorized Tax Payment Plan (PTP)
- Manage your PTP banking information
- Purchase a tax receipt
- Manage your tax PIN
- Purchase a tax certificate

Don't stand in line – go online to the Tax-Self Service Centre at mississauga.ca/tax.