

## Municipal Tax Assistance

Two tax relief programs are available to assist low income seniors and persons with disabilities who own and occupy their own home.

The Region of Peel offers an interest-free loan. To be eligible, your taxes must have increased from the previous year and you must be receiving benefits under the Guaranteed Income Supplement Program, the Ontario Disability Support Program or the Family Benefits Act.

In addition, the City of Mississauga offers a \$500 interest free loan to offset annual property taxes.

Both loans are secured by a lien to be repaid when the property is sold. Application forms are available by calling the Customer Service Centre at 905-896-5000 or visiting our website at [www.mississauga.ca/tax](http://www.mississauga.ca/tax).

## Customer Number

Your tax bill includes a customer number. The customer number is required to obtain account information through the City's website or when calling the Customer Service Centre.

## Questions?

For tax information and application forms for Low Income Seniors & Disabled Assistance, visit the City's website at [www.mississauga.ca/tax](http://www.mississauga.ca/tax) or contact the Customer Service Centre. E-mail your questions to us at [tax@mississauga.ca](mailto:tax@mississauga.ca).

For assessment information visit MPAC's website at [www.mpac.ca](http://www.mpac.ca) or contact the MPAC office.

## Contact Information

City of Mississauga  
Customer Service Centre 905-896-5000

Municipal Property Assessment  
Corporation (MPAC) 1-866-296-6722

## Mayor and Members of Council

Mayor  
Hazel McCallion 905-896-5555  
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Ward 11  
George Carlson 905-896-5011  
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# 2009 Residential Property Tax News

## Current Value Assessment

The Municipal Property Assessment Corporation (MPAC) is responsible for placing assessment values on all properties in Ontario. Last fall, you received a Property Assessment Notice from MPAC which contained an assessed value for your property and a 2009 phased-in assessment value. For billing purposes, the 2009 phased-in assessment value is used to calculate taxes.

## 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. 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 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.

## Assessment Appeals

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 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.

## Late Payment Charges

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.

## 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 person or company taxed to notify the City in writing by February 28, 2010.

## Are You Moving?

When you purchase or transfer title of a property, you will be charged a fee of \$25 to change the information on the tax roll. This fee covers the costs associated with making these changes and issuing an amended tax bill or statement of taxes.

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 enrolled in our Pre-authorized Tax Payment Plan (PTP), you must notify the City 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. Please note, if you move within Mississauga, *your PTP is not transferable*. You must cancel the plan for your previous property and complete a new application form for your new property.

## Don't stand in line – go online at Tax Self Services [www.mississauga.ca/etax](http://www.mississauga.ca/etax)

Tax Self Services 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 your mailing address, name/ownership or mortgage company/agent information
- Purchase a tax certificate
- Enrol in the Pre-authorized Tax Payment Plan (PTP)
- Manage your tax PIN
- Purchase a Tax Receipt