

Ask MPAC to review your assessment through a request for reconsideration (RfR)

If your property or portion of it, is classified as residential, farm or managed forest and you feel your assessed value or property classification is not correct, you **must** file a RfR and MPAC will review it. The deadline to file your RfR is **March 31, 2011** and the review is free of charge.

There are two ways to request a reconsideration:

- The preferred method is to submit a RfR form. Forms are available at www.mpac.ca, or call toll-free at 1 866 296-MPAC (6722) to request a form.
- Write a letter requesting a reconsideration. In your letter, please include the 19-digit roll number on your Notice; your full name, address and phone number; and the reasons why you feel your assessment is not correct, including any information you have to support your claim.

You have 90 days after MPAC has notified you of its decision on your RfR to file an appeal with the ARB. The ARB has its own appeal process. For more information, please contact the ARB at 1 800 263-3237 or 416 314-6900 or visit their website at www.arb.gov.on.ca.

To enquire about eligibility in the farm or managed forest classes or conservation land exemption, you must file a RfR with the respective program administrator. For more information, please contact MPAC or visit www.mpac.ca

Other Property Types

For any other property types, you can choose to either file a RfR with MPAC or file an appeal with the ARB. However, if you choose to file with the ARB, the deadline to file your appeal is **March 31, 2011**.

New Homeowner Alert!

Have you recently purchased a newly built home? Here's what to expect in property tax billings in the first year...

Interim Tax Bill

Usually sent in February

Contains three installments:

March, April and May

These taxes may be based **on land only**, since the house may not have been assessed in time to be included on the assessment roll.

Final Tax Bill

Usually sent in June

Contains three installments:

July, August and September

Will still be based on a land only value and current year's tax rate.

Supplementary Tax Bill

Usually sent after July

Contains three installments:

Due in the months following the bill

Will be based on the assessment value of the house portion only.

You would have received a Notice of Assessment from the Municipal Property Assessment Corporation. The bill will be *retroactive to the date of occupancy or purchase*.

Estimate The Total Taxes and Prepare for the billing

A full year of taxes for land and house may be estimated as follows:

Purchase Price x the Latest Residential Total Tax Rate

Please note: This will be **an estimate only**. The assessed value may not necessarily be the purchase price.

If you have not lived in the house for the full year the amount should be reduced accordingly. The City of Vaughan tax staff are available to assist with this estimate.

Payment Options

In order to prepare for these supplementary tax bills advance payments may be made. This can be done by enrolling in our pre-authorized payment plan. We will make withdrawals directly from the bank account on the first business day of each month for an amount you determine. Payments may also be made in person at the Civic Centre or by mail or drop off cheques.

Future Years Billings

In future years the assessment will be **land and house combined**.

The interim tax bill will be approximately 50% of the previous years total taxes.

Final billing will be based on the total assessment.

More Information

Contact us at...

City of Vaughan Tax Department
Visit our Web Site at
www.vaughan.ca

Vaughan Vision 20/20

The City of Vaughan is proud to share its strategic plan and vision to make Vaughan the city of choice. For further information please go to our website at www.vaughan.ca, or call 905-832-2281.



Vaughan Vision 20 | 20
LOOKING TO OUR FUTURE

2011 Interim Tax Bill



Sustainability First

Sustainability means we make decisions and take actions that ensure a healthy environment, vibrant communities and economic vitality for current and future generations.

Civic Center

2141 Major Mackenzie Drive
Vaughan, Ontario L6A 1T1

General Inquiries: 905-832-2281
Tax Inquiries: 905-832-8502
Tax Fax: 905-832-8566
www.vaughan.ca

2011 Interim Tax Bill

This interim tax bill is an estimate to raise approximately 50% of the 2011 property taxes. When the 2011 budget for the City of Vaughan has been approved and the Region of York finalizes their budget and the Province of Ontario provides an education tax rate, the final tax bills will be issued. The amount of this interim bill will be deducted from the final tax bill.

2011 Due Dates

This Interim Tax Bill is due in 3 relatively equal installments on the dates shown on the tax bill. The Final Bill will also have 3 installments. It is anticipated the final bill will be issued in June and have due dates in July, August and September.

Full Payment

Please note that this Interim Tax Bill, the Final Tax Bill and any Supplementary Tax Bills issued must be paid to constitute full payment for 2011.

Commercial, Industrial and Multi-Residential Properties

The interim taxes have been adjusted by 50% of any capping adjustment shown on the 2010 final tax bill. The 2011 final tax bill may also contain adjustments as determined under the capping provisions of Bill 140, The Continued Protection for Property Taxpayers Act, 2000.

Vacant Units – Bill 140 has also changed the taxation policies for vacant space within commercial and industrial properties. All buildings are assessed and taxed as fully occupied. Property owners must apply to the municipality for vacant space rebates by the last day of February of the year following the vacancy. Application forms and program guidelines are available at the City of Vaughan Civic Centre and on the City's website, www.vaughan.ca. All taxes billed must be paid in full to avoid penalties.

Late Payment Charges

Late payments will be subject to a charge of 1.25% on the first day of default and on the first day of each calendar month in which the default continues. **City of Vaughan Council and City staff do not have the authority to waive or alter a penalty charge for any reason.** Failure to receive a tax bill does not excuse a taxpayer from responsibility for payment of the taxes nor relieve the liability for penalty due to late payment.

Payment Options

Pre-Authorized Payment Plan

In a continued effort to facilitate payment of your property taxes, the City offers PRE-AUTHORIZED PAYMENT PLANS (PAP).

Eleven Installments

Payments are withdrawn automatically from your bank account on the first working day of each month from January 1 to November 1. **Your tax account must be at a zero balance to qualify for this program.**

Six Installments (Interim and Final Billing Due Dates)

The installment amounts for the interim and final billing are deducted from the bank account on each due date, 6 in total. **Similar to the 11 month installment plan, your tax account must be at a zero balance to qualify for this program.** Taxpayers may sign up for these programs by filing a PAP application form with the Tax Office. For additional information please contact the tax office at (905) 832-8502.

Application forms may be downloaded from the City's website, please go to www.vaughan.ca.

Post-Dated Cheques

The City will accept post-dated cheques corresponding with the amounts and due dates printed on the stubs. Please use the return envelope provided and enclose the payment stubs. **To withdraw any post-dated cheques on file, a fee will apply.**

Financial Institutions

Taxes may be paid at any branch or bank machine of all major banks or any other financial institution that will accept tax payments. Some financial institutions may charge a fee for this service. **Payments must be received by the City on or before the due date. Payments made at financial institutions on the due date, or if paid before the due date and received by the tax office after the due date, will be considered to have been made late and will incur penalty.**

Telephone or Computer Banking

Payments may also be made by telephone or computer banking through any of the major financial institutions.

At the Civic Centre

Taxes may also be paid in person at the Vaughan Civic Centre, 2141 Major Mackenzie Drive Monday through Thursday from 8:00 am to 5:00 pm, Friday 8:00 am to 4:30 pm. The cashier is located on the lower level.

By Mail

Please make cheque or money order payable to CITY OF VAUGHAN. A return envelope is enclosed for convenience. Please include the payment stub with the payment. **Please retain your bill for receipt purposes. A fee will be charged for a duplicate receipt.**

Please mail early as payments delayed in the mail and received after the due date will be subject to a penalty charge.

Do not send cash through the mail.

Returned Cheques

Cheques not honoured by the bank will result in a charge of \$36.00 being added to each tax account. Please ensure that the cheques are properly completed and signed.

Assistance to Elderly Taxpayers

The City of Vaughan provides an "Elderly Resident's Assistance Grant" in the amount of \$298.00 to all residents 65 years of age or older who are in receipt of the Guaranteed Income Supplement and have owned their home in Vaughan for over 1 year. Please contact the Tax Department for further information and to receive an application form. **The last day to apply is March 31, 2011.**

2011 Property Assessment Information

The Municipal Property Assessment Corporation (MPAC) is responsible for providing assessment values on all properties in Ontario. The City of Vaughan uses the value supplied by MPAC to calculate final taxes.