



## Tax Bill Due Dates *Your 2014 taxes are due as follows:*

<b>FIRST INSTALLMENT:</b>	<b>AUGUST 7</b>
<b>SECOND INSTALLMENT:</b>	<b>OCTOBER 2</b>

### Avoid Penalty

All payments, including those by mail, must be received by the due dates.

### If You Do Not Have Your Bill For Any Reason

Contact the Revenue Division at (807) 625-2255 to obtain a copy. Where payment is not made because the bill was not received, penalties will not be cancelled.

### Supplementary Tax Bills

If the property you own is newly constructed or modified, a supplementary tax bill will be issued when the assessment information is received. Assessment information and corresponding tax bills can be for the current and up to the previous two years. Payment may be due in one instalment.

### Property Tax and Water Credit Program

The City of Thunder Bay has a Property Tax and Water Credit Program for Low-Income Seniors over 65 years of age and Low-Income Persons with Disabilities. Those residents, who qualify under the established eligibility criteria, will receive assistance in the form of credits, which will be applied to their respective tax and water accounts. The amount of each credit available is \$100.00 for tax and \$200.00 for water. Applications including all supporting documentation must be received by June 30, 2014.

## Important Deadlines for Rebates, Credits or Adjustments

### June 30, 2014

- deadline to apply for a **2014 property tax and water credit for low-income seniors and low-income persons with disabilities.**

### February 28, 2015

- deadline to request in writing a **tax adjustment for 2014 taxes.** Please include your tax roll number on correspondence. The Municipal Act, 2001 provides for tax adjustments to be considered for property changes such as ownership to an exempt body, building razed by fire or demolished, removal of a mobile home or clerical errors.

### December 31, 2014

- deadline to request in writing a tax adjustment under Section 358 of the Municipal Act, 2001 for 2013 or 2012 taxes.

### February 28, 2015

- deadline to apply for a **2014 property tax rebate for commercial or industrial properties** or portions thereof that have been vacant for a minimum 90 day period.
- deadline to apply for a **2014 property tax rebate for registered charities and not-for-profit organizations** occupying commercial property.

## Choose from 7 ways to Pay

- PICK YOUR WITHDRAWAL PLAN!**  
*Sign up for automatic withdrawal.*  
☎ (807) 625-2255 for information on our two plans and sign up.
- BY EPOST INTERNET SERVICES**  
*View and pay your tax bills online through epost Internet Services. Visit [www.epost.ca](http://www.epost.ca) for more information & sign up.*
- BY INTERNET/TELEPHONE BANKING**  
*Pay your taxes from your bank account using the internet or your touchtone telephone. Contact your Financial Institution or the Revenue Division for more information.*  
☎ (807) 625-2255 for information.
- AT THE BANK**  
*Payment can be made at most Canadian Financial Institutions.*
- MAIL YOUR CHEQUE\***  
*Mail your cheque to:*  
City of Thunder Bay,  
Box 800,  
Thunder Bay, ON P7C 5K4
- IN PERSON**  
*Pay in person, 8:30 a.m. – 4:30 p.m.*  
*Monday to Friday at:*  
Victoriaville Civic Centre,  
1st Floor in Victoriaville Mall
- ONLINE BY CREDIT CARD**  
*Plastiq, an online third party service provider, allows you to use your credit card to make payments through their secure online system for a convenience fee. We do not accept credit card payments in person. Visit [http://www.thunderbay.ca/Living/Online\\_Services.htm](http://www.thunderbay.ca/Living/Online_Services.htm) for more information.*  
  
*\*Cheque must be received by due date to avoid penalty.*

**If you have any questions about your property taxes or payment options, please contact the Revenue Division at 500 Donald St. E., Thunder Bay, ON P7E 5V3 or by phone at (807) 625-2255.**

# GUIDE TO YOUR FINAL 2014 PROPERTY TAX BILL

## Appeal Process for Your Assessment

The Municipal Property Assessment Corporation (MPAC) classifies and assesses all properties in Ontario under the Assessment Act and regulations established by the Provincial Government.

You may contact MPAC toll free at 1 866 296-MPAC (6722) to discuss your assessment or verify details about your property.

Find out about reconsiderations on the MPAC web site at [www.mpac.ca](http://www.mpac.ca) or by calling their toll free number at 1-866-296-MPAC (6722). Find out about assessment appeals on the ARB web site at [www.arb.gov.on.ca](http://www.arb.gov.on.ca) or by calling their toll free number at 1-866-448-2248 or 1-416-212-6349.

## 2014 Tax Rates and Tax Class Codes

	Residential	Multi-Residential	Commercial			Industrial		
			Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land
Education	0.00203000	0.00203000	0.01220000	0.00854000	0.00854000	0.01220000	0.00793000	0.00793000
General	0.01400543	0.03761265	0.02773075	0.01941153	0.01941153	0.03530538	0.02294850	0.02294850
Garbage	0.00050467	0.00135533	0.00099925	0.00069947	0.00069947	0.00128186	0.00083321	0.00083321
Public Transportation	0.00114068	0.00306338	0.00225855	0.00158098	0.00158098	0.00289733	0.00188326	0.00188326
Sewage & Drainage	0.00024621	0.00066122	0.00048750	0.00034125	0.00034125	0.00062537	0.00040649	0.00040649
Street Lighting	0.00031925	0.00085737	0.00063211	0.00044248	0.00044248	0.00081090	0.00052709	0.00052709
Total Full Service 2014	0.01824624	0.04557995	0.04430816	0.03101571	0.03101571	0.05312084	0.03452855	0.03452855

	*Large Industrial				Pipelines	Farm	Managed Forests
	Occupied		Excess Land				
	Low Band	High Band	Low Band	High Band			
Education	0.01039047	0.02078094	0.00675381	0.01350761	0.01220000	0.00050750	0.00050750
General	0.03826867	0.07653736	0.02487464	0.04974928	0.03345610	0.00350136	0.00350136
Garbage	0.00138945	0.00277890	0.00090314	0.00180629	0.00120555	0.00012617	0.00012617
Public Transportation	0.00314052	0.00628103	0.00204134	0.00408267	0.00272485	0.00028517	0.00028517
Sewage & Drainage	0.00079541	0.00159081	0.00051701	0.00103403	0.00058815	0.00006155	0.00006155
Street Lighting	0.00087895	0.00175790	0.00057132	0.00114264	0.00076262	0.00007981	0.00007981
Total Full Service 2014	0.05486347	0.10972694	0.03566126	0.07132252	0.05093727	0.00456156	0.00456156

\*Assessment up to 18,500,000 will be taxed at the low band rate. Assessment in excess of 18,500,000 will be taxed at the high band rate.

### EXAMPLE OF CODES

**RTEP**

First Letter is Property Class  
ex. Residential

Last Two Letters are School Support  
ex. English Public

Second Letter is Other Codes  
ex. Taxable

### FIRST LETTER - PROPERTY CLASS

R Residential  
M Multi-residential  
C Commercial  
I Industrial  
L Large Industrial  
P Pipeline  
F Farm  
T Managed Forests  
X Commercial (New Construction)

### SECOND LETTER - OTHER CODES

X Vacant Land  
U Excess Land  
T Taxable  
G General

### LAST TWO LETTERS - SCHOOL SUPPORT

EP English Public  
FP French Public  
ES English Separate  
FS French Separate  
N No Support Designated