

Dear Teraview Registration System Users

**Re: New user fee for refunds of Municipal Land Transfer Tax (MLTT) for refund applications submitted after the original electronic registrations**

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Effective June 1, 2011, the City of Toronto will be charging a new fee of \$150.00 for refunds of Municipal Land Transfer Tax refund (rebate or exemption), where requests for refunds are made "after" the conveyance was electronically registered using the Teraview registration system. The new user fee is intended to recover the costs to process manual refund requests that are received following the original electronic registration of the sale. The fee is not applicable to any rebate or exemption that is filed as part of the original registration of the conveyance using the electronic Municipal Land Transfer Tax statements.

The City of Toronto encourages users of the Teraview electronic registration system to complete the Municipal Land Transfer rebate or exemptions statements listed under "Municipal Branch" in the Teraview system. This allows registrants to apply for an immediate rebate or exemption at the time of the electronic registration.

If you have any questions or clarifications regarding this new MLTT manual refund fee, please contact: John Longarini at 416-395-1226, or via e-mail at: [jlongar@toronto.ca](mailto:jlongar@toronto.ca).