

Environment and Land Tribunals Ontario

ARB Property Assessment Appeal Form Instructions

Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5 Phone: (416) 212-6349 or 1-866-448-2248 Fax: (416) 314-3717 or 1-877-849-2066 Website: www.elto.gov.on.ca E-mail: assessment.review.board@ontario.ca

We are committed to providing services as set out in the Accessibility for Ontarians with Disabilities Act, 2005. If you have any accessibility needs, please contact our Accessibility Coordinator as soon as possible.

Before Filing Your Appeal

Questions about your assessment should be directed to the Municipal Property Assessment Corporation (MPAC) at 1-866-296-6722. MPAC prepares and sends out property assessment notices. The ARB hears appeals. The ARB and MPAC are two separate organizations.

Before filling out this form:

- Have your Property Assessment Notice from MPAC
- Have your RFR decision letter (if RFR filed)
- Only the Superior Court of Justice can hear appeals on exemptions from taxes
- File before your appeal deadline (see below)

Filing deadlines

If your property or a portion of it is classified as residential, farm, managed forest or conservation land:

- File a Request for Reconsideration (RFR) with MPAC or the Program Administrator first (by the deadline).
- 2. Your deadline to file with the ARB is 90 days from the mailing date on the RFR decision letter.

If your property is in any other property class (i.e. commercial, industrial, etc.):

- 1. You may file a RFR with MPAC **or** appeal directly with the ARB.
- 2. If you think the RFR decision is wrong, you may then file an appeal with the ARB. Your deadline to file with the ARB is 90 days from the mailing date on the RFR decision.
- If you file directly with the ARB, your deadline to appeal is March 31 of the tax year for annual assessments or 90 days from the notice date for other types of assessments.

Part 1: Appeal Information

Your Property Assessment Notice from MPAC tells you the type of assessment you have been sent and the tax years for your assessment. Read your notice carefully so that you file the correct type of appeal. If you received an Amended or Change notice please include the effective date of taxation. Also fill in the date and the appeal deadline date located on the RFR response letter you received from MPAC. If you have questions about your assessment notice, please contact MPAC to help you.

Part 2: Property Information and Classification

Provide the 19-digit property roll number (see MPAC notice) and the property address. Also fill in the roll number at the top of page 2 and 3 of the form in the space provided. Check the box indicating the classification of your property. Your property classification tells you the process of your appeal. If any part of your property is residential, farm, managed forest or conservation land, you must file a RFR with MPAC or the Program Administrator and receive an answer on your RFR before filing. If your property is farm, managed forest or conservation land, please fill out the Special Tax Class Form and attach it to this form. The Special Class Tax Form is available online or by calling the ARB. 'All other property classes' refer to properties that are commercial, industrial, etc.

Part 3: Appellant information

AssmntAppeal

Please fill in all the information asked for in this section. If there are two or more appellants or property owners, you only need to fill in one name. If you are not the property owner, also complete Part 5 of the appeal form. If you have chosen someone else to act on your behalf with regard to this appeal, also complete Part 6 of the appeal form. Sign your name where indicated. Choose the language you would like to communicate in by checking the box beside English or French.

Part 4: Reason(s) for Appeal

Check **only** the reason(s) that apply to your appeal. If your reason is not listed, fill it in under 'other.' The 'other' option is not the place to write your story on why you are appealing, it's only for the **reason** you are appealing. Please limit the 'other' reason to one sentence or less. Arguments for your appeal will be heard at your hearing. For more information about property assessment appeals and property classification, see the Assessment Act and Ontario Regulation 282/98.

Part 5: Third Party Appeal Information

Only fill out this section if you are NOT the property owner. Include the name and address of the property owner. As a non-owner, you must appeal the assessment directly to the ARB first and may not file a RFR with MPAC. You must send a copy of the appeal form to the owner by the filing deadline. The appeal deadline is March 31 of the tax year for annual assessments, or 90 days from the notice date for other types of assessments. If the property owner is not sent a copy, your appeal will not be considered valid. Also write in the date you sent the property owner a copy of the appeal form.

Part 6: Representative Authorization

Representatives who are not licensed by the Law Society must confirm that they have written authorization. If you are the appellant filling out this form, complete this section, sign it and provide a copy to your representative. If you are the representative filling out this form, complete this section and make sure you have written authorization - signed by the appellant - to act on his or her behalf. Check the box indicating that written authorization has been provided.

Anyone representing someone before the ARB requires a legal licence, unless the person is not in the business of providing legal services and sometimes helps a friend or relative at no cost. For information on legal licensing please see the Law Society of Upper Canada's website www.lsuc.ca or call 416-947-3315 or 1-800-668-7380.

Part 7: How to File an Appeal

Use only ONE of the following options:

E File: Fax to: Mail or deliver to:

www.arb.gov.on.ca (416) 314-3717 or toll-free Assessment Review Board, 655 Bay Street Suite 1500 Toronto, Ontario M5G 1E5 discount if you E File

If you are unsure whether you filed correctly and file more than once, please mark any additional submissions COPY to avoid duplicate charges. Due to the volume of appeals received by fax and mail, the Board does not confirm receipt of appeals by either method. E Filed appeals will receive an email acknowledging their appeal was received. Mailed and faxed appeals will receive an acknowledgment letter in the mail.

Part 8: Required Filing Fee

The required filing fee is used to process your appeal. There are NO refunds of the filing fee, even if you settle with MPAC before your hearing date. The fee payment information you include on this form is only used to process your appeal and will not be placed on file.

Residential, farm, managed forest or conservation land properties.......\$75* for each roll number All other property classes.......\$150* for each roll number

*Note: there is a \$10 discount if you E File

Fill in the amount of the total fee submitted in the space provided. **E Filed or faxed** appeals can ONLY be paid by VISA, MasterCard or American Express. To pay by cheque or money order, you must send your appeal by mail. **Cheques and money orders** must be made payable to the **Minister of Finance.** Write the roll number on the front of the cheque or money order. Do not mail cash. If you are **filing in person**, you can pay by cash, cheque, money order, debit card or credit card. If a financial institution returns your cheque, an administration fee of \$35 will apply.

After filing:

You will receive a Notice of Hearing once your hearing date is scheduled. You may want to start preparing for your hearing. Read our information sheet called "Here's what you need to know about preparing for your ARB hearing" available on our website. For any questions about the appeal process please call Public Inquiry.



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Read the Form Instructions if you have questions about how to fill out this form.

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Appeal #								
Receipt #								
Date Stamp								
For office use only								

Part 1: Appeal Information	
I received from MPAC this type of Property Assessm	ment Notice (see the top right corner of your Notice from MPAC):
☐ Annual Property Assessment ☐ Property Assess	sment Change Amended Property Assessment
Tax year: Effective date of taxation	n (only for change and amended): (D/M/Y)//
Date of RFR decision letter (D/M/Y)/	_/
Part 2: Property Information and CI	lassification
Roll number:	19-digit number of Property Assessment Notice
Street Address:	Municipality:
☐ Residential - File a RFR first. ☐ Farm, Managed Forest or Conservation Land – Se ☐ All other property classes - You may file directly w	See Special Tax Class Form with the ARB without a RFR, OR you may file a RFR.
Part 3: Appellant Information	
First name:	Last name:
Company (if any):Str	treet address:
City:Province:Pos	estal code:Country (if not Canada):
Home phone #:Business	s phone #:Fax #:
E-mail address:	Appellant (or Rep.) signature:
	If no, fill out Part 5 of this form (and the rest of form.) If yes, fill out Part 6 of this form (and the rest of form.) lish or □ French
Part 4: Reason(s) for Appeal (Check C	ONLY the reasons that apply.)
The property assessment value from MPAC is: ☐ Too high ☐ Too low	☐ The property is a farm, managed forest or conservation land (Fill in the Special Tax Class Form and attach to this completed form.)
☐ The property is incorrectly classified	☐ Other:

Roll Number											
Part 5: Third Party Appeal Information (Only fill out this section if you are NOT the property owner.)											
As a non-owner, you must appeal to the ARB first. The appeal deadline is March 31 of the tax year for annual assessments, or 90 days from the notice date for other types of assessments. You must also send a copy of this appeal form to the property owner before the deadline.											
Name of property owner:											
Mailing address of above:											
☐ Yes, I delivered/mailed a copy of this appeal form to the property owner on (D/M/Y):											
Part 6: Representative Authorization (Only fill out this section if you have representation.)											
Company name: Name of representative:											
Street address: Apt/Suite/Unit#:City:											
Province:Postal code: Business/other telephone #:											
Home telephone #:Fax #:E-mail address:											
Representatives who are not licensed by the Law Society of Upper Canada must have written authorization and check the box below. ☐ I certify that I have written authorization from the appellant to act as a representative for this appeal and I understand that I may be asked to produce this authorization at any time. I understand that I can only be a representative if I qualify for an exemption under the rules of the Law Society of Upper Canada.											
Part 7: How to File an Appeal											
File your appeal using only ONE of the following options. If you are unsure whether you filed correctly and file more than once, please mark any additional submissions COPY to avoid duplicate charges.											
1. Internet (Use the E File link. Credit card required.)											
www.arb.gov.on.ca											
There is \$10 discount if you E File. There is no discount if you use this form.											
2. Mail*											
Assessment Review Board 655 Bay Street, Suite 1500 Toronto, Ontario M5G 1E5											
3. Fax*											
Toronto Local: (416) 314-3717											

Toronto Local: (416) 314-3717 Toll Free: 1-877-849-2066

4. In person

655 Bay Street, Suite 1500 (Bay Street, just north of Dundas)

*We do not immediately confirm receipt of appeal forms. For faxed appeals, keep a copy of the transmission report for your records. You will receive an acknowledgement letter after your appeal is processed.

Roll Number																				
Part 8: Fee a	nd P	aym	en	it Info	orm	ati	ion													
The information in this section is confidential. It will only be used to process your appeal and will not be placed on file.																				
<u>Fees</u>																				
Residential, farm, managed forest and conservation land properties\$75* for each Roll Number All other property classes\$150* for each Roll Number *There are no refunds of the filing fee																				
Total fee submitted: \$																				
Payment Type																				
☐ *Cheque or Mone	ey Orde	r – m	ake	payabl	e to t	he I	Ministe	of F	inan	ice a	ınd not	e rol	ll nun	nb	er(s)	on f	ront	of che	∍qu€	e/MO
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Personal information requested on this form is collected under section 40 of the Assessment Act. After an appeal is filed, all information relating to this appeal may become available to the public. For additional information, please contact an ARB public inquiry assistant at (416) 314-6900 or toll-free at 1-800-263-3237. The Assessment Act is available at www.arb.gov.on.ca .																				
For office use on	ly:																			
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