



Here's what you need to know about filing your assessment appeal with the ARB

Step 1 – Know your filing deadline

- a. Check your assessment notice from the Municipal Property Assessment Corporation (MPAC).
- b. If your property, or a part of it, is **residential, farm, managed forest or conservation lands**:
 - i. You **must** file a Request for Reconsideration (RFR) with MPAC first and receive their response. If you disagree with MPAC's response, you may file an appeal with the Board.
 - ii. Your deadline to file with the Board is 90 days from the mailing date on the letter of response from MPAC.
- c. If your property is **commercial, industrial or multi-residential**:
 - i. You may file either an RFR with MPAC **or** an appeal directly with the Board.
 - ii. If you file a RFR and do not agree with MPAC's decision, you may then file an appeal with the Board. Your deadline to file with the Board is 90 days from the mailing date of MPAC's decision.
 - iii. If you file directly with the Board, your deadline to file is shown on your MPAC notice.

Note: MPAC's process is free. The Board requires a filing fee.

Step 2 – Know how to file

- a. You can **E File** using the Board's website www.arb.gov.on.ca and receive a \$10 discount!
- b. You can fill out **paper** appeal forms available:
 - On the Board's website, www.arb.gov.on.ca
 - At the Board's office in Toronto
 - At some MPAC offices
 - At some city tax offices
 - By calling the Board

Step 3 – Know how to send us your appeal form (if not E Filing)

- **By fax:**
Local: (416) 314-3717 or toll-free: 1-877-849-2066
- **By mail:**
Assessment Review Board
655 Bay Street, Suite 1500
Toronto, ON M5G 1E5
- **In person:**
655 Bay Street (just north of Dundas Street) 15th Floor, Toronto

Step 4 – Know what happens next

- You will receive a letter from the Board confirming your appeal was received.
- Notice of your hearing will be sent to you before the hearing date telling you the date, place and time of your hearing.
- See the information sheet "Preparing for your hearing at the ARB," for more information on how to get ready for your hearing.

Frequently asked questions

What does the Board do?

In a court-like setting, the Board **hears appeals**, **holds hearings** and **makes decisions** about property assessments. If you disagree with your property assessment from MPAC, you may file an appeal and have a hearing at the Board. The hearing is your chance to explain why you disagree with MPAC's assessment. Sometimes, your municipality may also participate in the hearing.

The Board also deals with very specific property tax appeals under the Municipal Act, the City of Toronto Act and the Provincial Land Tax Act. Contact your municipality or the Board for more information on these types of appeals.

What is the Municipal Property Assessment Corporation (MPAC)?

MPAC assesses and classifies properties in Ontario. They prepare and mail out property assessment notices. If you have any questions about your assessment notice or believe your assessment is wrong **contact MPAC first**. MPAC is a completely different organization than the Board. Contact MPAC at 1-866-296-6722 to find out more about its process.

What's the cost for filing an appeal?

- *\$75 for a residential, farm managed forest property
- *\$150 for multi-residential, commercial, or industrial property

*Receive a \$10 discount when you E File!

Can I get a refund of the filing fee?

There are **no refunds** of the filing fee, even if you settle with MPAC before your hearing.

Can the Board lower my property taxes?

If the Board changes your assessment, your municipality should update your taxes. Municipalities are responsible for setting your tax rate. Contact your municipality with questions about the amount of your property taxes.

Can I file an appeal even if my assessment is the same as last year's?

You can file an appeal for this tax year as long as it is before the deadline.

What is the deadline to file my appeal?

The deadline to file your appeal should be on your notice from MPAC or on the response from MPAC on your RFR. If you are unsure of the deadline, please contact the Board.

Are the hearing venues accessible?

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.

Who can I speak to if I have a question?

The Board's Public Inquiry Office is available during regular business hours to answer your questions about ARB processes. Call (416) 314-6900 or toll free 1-800-263-3237. You may also e-mail the Board at assessment.review.board@ontario.ca or check the Board's website. Contact MPAC if you have questions about your assessment.



The **Environment and Land Tribunals Ontario (ELTO)** includes the Assessment Review Board, Board of Negotiation, Conservation Review Board, Environmental Review Tribunal, Ontario Municipal Board, Niagara Escarpment Hearing Office and the Office of Consolidated Hearings. The Tribunals operate under specific legislative requirements and share resources and best practices. The Assessment Review Board hears appeals from persons who believe there is an error in the assessed value or classification of a property and also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act. For more information contact us at:

Environment and Land Tribunals Ontario

655 Bay Street, Suite 1500, Toronto, ON M5G 1E5

Telephone: (416) 212-6349 or toll free: 1-866-448-2248

Website: www.elto.gov.on.ca