

**Environment and Land Tribunals Ontario** 

**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

#### MUNICIPAL ACT COMPLAINT - VACANT UNIT REBATE

Form and Instructions for filing a *Municipal Act, 2001* complaint with the Assessment Review Board and information on how to prepare for your hearing event.

<u>Please note:</u> This form is for Municipal Act complaints – Vacant Unit Rebate only. Do not use this form to file assessment complaints (sections 33, 34 or 40 of the *Assessment Act*). Do not use this form for any other applications, appeals and/or complaints under the *Municipal Act, 2001.* Different forms are available to file the other applications, appeals and complaints. Issues of tax exemption can only be addressed by the Superior Court of Justice.

**Before Filing:** Please contact the municipality where the property is located for information regarding the tax account and the complaint process. You cannot complain to the ARB unless you have made a Vacant Unit Rebate application to the municipality first. Under section 364.(15), it is possible to file a complaint with the ARB when council fails to mail the determination by the legislated deadline.

Required Filing Fee: \$125.00 for each roll number. Your complaint will not be accepted without the required filing fee.

<u>Filing Deadline</u>: Filing deadlines are established by legislation and cannot be waived by the ARB. Filing deadlines depend on the type of complaint you are making.

<u>Important</u>: Please attach to your complaint a copy of the supporting document requested in Part 2 of the complaint form. The ARB cannot determine if your complaint has been filed on time without the supporting document.

<u>Accessibility:</u> 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.

	These descriptions are summarized – please refer to the Municipal Act, 2001.									
SE	CTION NUMBER AND COMPLAINT REASON	FILING DEADLINE								
364.(14)	Vacant Unit Rebate from the municipality is too low.	Complain within 120 days after the municipality mails the Notice of Rebate.								
364.(15)	Municipality failed to mail its notice of determination about your Vacant Unit Rebate application.	Complain if the municipality fails to mail the determination within 120 days of receiving the application.								
364.(24)	Dispute a notice from municipal council to repay monies previously rebated.	Complain within 90 days of receiving the municipal Notice of Rebate Recovery.								

Each taxation year is considered a separate complaint. A separate form must be submitted to the ARB for each taxation year.

# Instructions for filing a *Municipal Act, 2001* complaint with the Assessment Review Board

#### **Part 1: Property Information**

Please refer to your municipal property tax bill or property assessment notice when completing this section.

**Roll Number:** The roll number is a 19-digit number assigned to each property. Please ensure that this number is

accurately recorded on each page of the complaint form.

Street Address and

**Property Description:** Enter the municipal address of the property for which you are filing a Municipal Act complaint.

Municipality: Note the city, town or village in which the property is located.

Preferred Language: Check the appropriate box indicating your language preference for receiving ARB services, including

hearings, notices and other public information materials.

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#### **Part 2: Complaint Information**

Complaint Reason: Check the appropriate box to indicate the reason for your complaint. Check only one box.

Continue moving to the right along the same row to complete the complaint.

**Taxation Year:** Write in the taxation year that is the subject of your complaint.

Supporting Documents: Supporting documents are required by the Assessment Review Board to determine if your Municipal Act

complaint has been filed within legislated deadlines. Check the appropriate box to indicate you have

attached a copy of the supporting document to the complaint form.

If you do not have a copy of your supporting document, do not wait to file the complaint. **Filing deadlines are established by legislation and cannot be waived.** If you do not submit the required document with your complaint, the ARB will send you an Acknowledgement Letter requesting a copy of the required

document.

Filing Deadline: This is the last day a Municipal Act complaint can be filed with the Assessment Review Board. Filing

deadlines are established by legislation and cannot be waived. Filing deadlines are not the same for all section numbers. It is important that you file your Municipal Act complaint by the deadline indicated for the

section number. It will not be accepted after the deadline has passed.

## Part 3: Complainant Information

Representative: Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this

complaint. If you have a representative, please complete Parts 3 and 4 of the form.

**Owner:** Check the appropriate box to indicate if you are the owner of the property.

Contact Information: Provide your contact information including name, address and telephone number(s).

You must notify the Assessment Review Board in writing of any change of address or telephone number.

Personal information requested on this form is collected under the various sections of the *Municipal Act, 2001*. After a complaint is filed, all information relating to this complaint may become available to the public. For additional information, please contact an ARB Public Inquiry Assistant at (416) 212-6349 or toll-free at 1-866-448-2248. The *Municipal Act, 2001* is available at www.elto.gov.on.ca.

#### Part 4: Representative Authorization

If you have chosen someone to act on your behalf, please provide their name, address, telephone number, fax number and e-mail address. You will need to sign this section and provide your representative with a copy of the form. If you provided a letter or another form of written authorization for your representative, please make sure the representative checked the box in this section confirming he or she received your written authorization.

#### Part 5: How to File a Complaint

You can file your complaint in a number of ways. Please choose only ONE of the following filing options:

*Mail* it to: Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5

Fax it to: (416) 314-3717 or 1-877-849-2066 (toll free) (For faxing applications, appeals and complaints only.)

**Deliver** it in person to: 655 Bay Street, 15<sup>th</sup> Floor. (East side of Bay Street, north of Dundas)

Please file only ONCE. If you are unsure that your filing attempt was successful and resubmit, please mark any other submissions COPY to avoid duplicate charges.

You will receive an Acknowledgement Letter by mail once your complaint has been received by the ARB, followed by a Notice of Hearing once your hearing has been scheduled.

Please note: Once you have filed your Municipal Act complaint, any additional correspondence with the ARB should be copied to all parties as well.

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#### Part 6: Required Filing Fee

- If you are faxing your Municipal Act complaint, payment must be made by VISA, MasterCard or American Express, in Canadian funds. Please include your credit card number, expiry date, cardholder's name and the cardholder's signature.
- If you are mailing your Municipal Act complaint, payment can be made by credit card, cheque or money order, in Canadian funds, payable to the Minister of Finance. Please note the applicable roll number(s) on the front of the cheque or money order. Please do not mail cash. Please note that if a financial institution returns your cheque, an administration fee of \$35 will apply.
- If you are delivering your Municipal Act complaint in person, payment can be made by cash, cheque, money order, debit card or credit card.

The filing fee is non-refundable. You will receive an **Acknowledgement Letter** in the mail once your complaint has been received, followed by a **Notice of Hearing** when your hearing has been scheduled.

The information you fill in under Required Filing Fee is confidential. It will only be used to process your complaint and will not be placed on file.

For further information, please contact the Assessment Review Board at 416-212-6349, toll free at 1-866-448-2248 or online at www.elto.gov.on.ca.

# **How to Prepare for Your Hearing Event**

- 1. Gather the information you require to support your case, including:
  - your initial application to the municipal council and any decision of the municipal council (if you are appealing a decision of municipal council);
  - your property tax bill;
  - any factual information, including documents that you require to support your case.
- 2. Contact the municipality to discuss your case.
- 3. Consider how you will present your case to the Board.
  - Decide which documents you will provide to the Board at the hearing.
    - Bring photocopies to the hearing of any documents you would like the Board to consider in support of your case. We suggest three copies of each document: one for the Board, one for the municipality, and one for you.
  - Decide whether you will require any witnesses other than yourself to give evidence at the hearing.
    - Contact your witnesses once you receive the Notice of Hearing to inform them of the hearing date, time and location.
    - If necessary, you can obtain a Summons to Witness from the Board's Registrar.
  - Consider whether there is any need for parties to exchange documents prior to the hearing.
    - Request from the municipality copies of any documents they will be relying on to support their position.
    - Prior to the hearing, consider providing the municipality with copies of the documents that you will be relying on at the hearing.

At this point, please remove the instructions (pages 1, 2 & 3) from the following complaint form and keep the information on how to prepare for your hearing event

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# Ontario

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Website: www.elto.gov.on.ca

Part 1: Property Information (Please print clearly)

<u>Please note:</u> This form is for Municipal Act complaints – Vacant Unit Rebate only. Do not use this form to file assessment complaints (sections 33, 34 or 40 of the Assessment Act). Do not use this form for any other applications, appeals and/or complaints under the *Municipal Act*, 2001. Different forms are available to file the other applications, appeals and complaints. Issues of tax exemption can only be addressed by the Superior Court of Justice.

**Before Filing:** Please contact the municipality where the property is located for information regarding the tax account and the complaint process. You cannot complain to the Assessment Review Board (ARB) unless you have made a Vacant Unit Rebate application to the municipality first. Under section 364.(15), it is possible to file a complaint with the ARB when council fails to mail the determination by the legislated deadline.

Date Stamp	Complaint #		
	Receipt#		
For office use only	Date Stamp		
	F	or office use only	

Required Filing Fee: \$125.00 for each roll number. Your complaint will not be accepted without the required filing fee.

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<u>Important</u>: Please attach to your complaint a copy of the supporting document requested in Part 2. The ARB cannot determine if your complaint has been filed on time without the supporting document.

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Roll number:																_						
	*PLE	ASE c	opy t	his	roll	numb	er in	the s	pace p	rovic	ed at	the to	op of	ever	y pag	ge (	of th	is for	m*			
Street address:																						_
Municipality:																						_
Please choose p	oreferred	langu	ıage:			Eng	lish		☐ Fi	ench												
Part 2: Compla	aint Info	rmati	on																			
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PLEASE CH	ECK ONL YOUR CO			SON	I FOR		Y	AX YE OU A	RE	DC	CUME	ACH Ť	YOU O TH	MUS <sup>.</sup> IS	г				FILING			
Complaint: section 364.(14)  Vacant Unit Rebate from the municipality is too low.									Reb	ch a co ate you icipalit	u recei	ived f	rom th	e n	nun			120 cils the		after the	;	
									0	R												
Complaint: section 364.(15)  Municipality failed to mail its notice of determination about your Vacant Unit Rebate application.					Attach a copy of the application for Vacant Unit Rebate you made to the municipality.  I have attached a copy						n d	Complain if the municipality fails to mail the determination within 120 days of receiving the application.					1					
									0	R					1							
Complaint: section 364.(24)  Dispute a notice from municipal council to repay monies previously rebated.									Attach a copy of the Notice of Rebate Recovery you received from the municipality.  I have attached a copy.							ng						

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Part 3: Complainant Informatio		a Dawta 2.8.4
Oo you have a representative?	Yes No If yes, complete	e Parts 3 & 4.
Are you the owner of the property	? Yes No	
ast name:	First name:	
company name (if applicable):		
lailing address: Street address	Apt/Suite/Unit#	
Street address	Apt/Suite/Unit#	City
Province	Country (if not Canada)	Postal Code
usiness/other telephone #:	Home telephone #:	
ax #·	E-mail address:	
	this form is collected under the various sections of the $\it M$ nt may become available to the public. For additional inf	
	ee at 1-866-448-2248. The <i>Municipal Act, 2001</i> is availabl	
Assistant at (416) 212-6349 or toll fre	,	
Assistant at (416) 212-6349 or toll free art 4: Representative Authorithereby authorize the named com	ization npany and/or individual(s) to represent me:	
Assistant at (416) 212-6349 or toll free art 4: Representative Authorithereby authorize the named com	ization	
Assistant at (416) 212-6349 or toll free art 4: Representative Authorithereby authorize the named company name:	ization npany and/or individual(s) to represent me:	le at www.elto.gov.on.ca.
Assistant at (416) 212-6349 or toll free art 4: Representative Authorithereby authorize the named company name:  ast name:	ization  upany and/or individual(s) to represent me:  First name:	le at www.elto.gov.on.ca.
Assistant at (416) 212-6349 or toll free art 4: Representative Authorithereby authorize the named company name:  ast name:  lailing address:	ization  npany and/or individual(s) to represent me: First name:	le at www.elto.gov.on.ca.
Assistant at (416) 212-6349 or toll free Part 4: Representative Authorithereby authorize the named company name:  ast name:  dailing address:	ization  upany and/or individual(s) to represent me:  First name:	le at www.elto.gov.on.ca.
Assistant at (416) 212-6349 or toll free Part 4: Representative Author Thereby authorize the named company name:  ast name:  Street address  Province	ization  apany and/or individual(s) to represent me: First name:  Apt/Suite/Unit#	City Postal Code
Assistant at (416) 212-6349 or toll free Part 4: Representative Author hereby authorize the named com company name:	ization  apany and/or individual(s) to represent me: First name: Apt/Suite/Unit#  Country (if not Canada)	City Postal Code address:

Note: Anyone in Ontario providing legal services requires a licence, unless the group or individual is not captured by the Law Society Act or is exempt by a Law Society by-law. By-law 4 exempts persons who are not in the business of providing legal services and occasionally provide assistance to a friend or relative for no fee. For information on licensing please refer to the Law Society of Upper Canada's website www.lsuc.ca or call 416-947-3315 or 1-800-668-7380.

I certify that I have written authorization from the complainant to act as a representative with respect to this complaint on his or her

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behalf and I understand that I may be asked to produce this authorization at any time.

Roll Number:						<b>—</b>					
Part 5: How to File a	a Complaint										
File your complaint	using only ONE	of the fo	llowing option	ns:							
<i>Mail</i> it to:	Assessment R	eview Board	d, 655 Bay Stre	et, Suite 150	00, Toronto	o, Ontario M5G 1E5					
Fax it to: (416) 314-3717 or 1-877-849-2066 (toll free) (For faxing applications, appeals and complaints only.)											
<b>Deliver</b> it in person to:	655 Bay Stree	t, 15 <sup>th</sup> Floor	. (East side of	Bay Street, r	orth of Du	indas)					
For additional informa	tion, call (416) 21	12-6349, (to	oll free) 1-866-4	148-2248 or	visit our w	vebsite: www.elto.gov.on.	ca.				
	Please file your complaint only ONCE. If you are unsure that your filing attempt was successful and resubmit, please mark any other submissions COPY to avoid duplicate charges.										
Part 6: Required Fil	ing Fee										
Total fee submitted: \$_		by:	☐ Cheque		ſ	Money Order OR					
Credit card:	☐ Visa		☐ MasterCa	rd		American Express					
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