Environment and Land Tribunals Ontario

ARB Special Tax Class Form

Farms, managed forest and conservation land appeals

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

Fill in your roll number below.

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If your property, **or a part of it**, is a farm, managed forest and/or conservation land, fill in this form and attach it to the ARB Property Assessment Appeal Form. Please fill in the required information on **both forms**.

Property owners of these **special property classes** must file a Request for Reconsideration (RFR) with the appropriate agency. If you believe the value or classification is wrong you must file a RFR with MPAC first. If you believe your property is eligible for special class tax programs, you must file a RFR with the Program Administrator first. After you receive a RFR decision, you may appeal that decision to the ARB. Check the box below if you believe your property is eligible for a special property class tax rate.

☐ **I believe the property is eligible for a special property class tax rate**

Farm Property Class Tax Rate Program

Eligible farmlands may be classed in the Farm Property Class and taxed at 25 per cent of the municipal residential rate. For information about the farm property class tax rate program or the process of filing a RFR, contact the Ontario Ministry of Agriculture, Food and Rural Affairs at 1-800-469-2285.

Is your property (or a part of it) currently classified as a farm?	☐ yes	☐ no
I believe this classification is:	☐ right	☐ wrong
I believe the value assigned to the property is:	☐ too high	☐ too low

☐ **I wish to request eligibility for the Farm Property Class Tax Rate Program**

Managed Forest Tax Incentive Program

Eligible properties may be classed in the Managed Forest Property Class and taxed at 25 per cent of the municipal residential rate. For information about the managed forest tax incentive program or the process of filing a RFR, please contact the Ontario Forestry Association at 1-800-387-0790 or the Ontario Woodlot Association at 1-888-791-1103.

Is your property (or a part of it) currently classified as a managed forest?	☐ yes	☐ no
I believe this classification is:	☐ right	☐ wrong
I believe the value assigned to the property is:	☐ too high	☐ too low

☐ **I wish to request eligibility for the Managed Forest Tax Incentive Program**

Provide your Managed Forest Plan Number: _____

I believe the amount of managed forest should be: ☐ increased ☐ decreased ☐ remain the same

Conservation Land Tax Incentive Program

Eligible properties may be classed in the Conservation Land Property Class and that portion of the property will be 100 per cent tax exempt. For information about the conservation land tax incentive program or the process of filing a RFR, please contact the Ministry of Natural Resources at 1-800-268-8959 or by e-mail to cltip-info.mnr@ontario.ca.

Is your property (or a part of it) classified as conservation land?	☐ yes	☐ no
I believe this classification is:	☐ right	☐ wrong
I believe the value assigned to the property is:	☐ too low	☐ too high

☐ **I wish to request eligibility for the Conservation Land Tax Incentive Program**

How many acres are currently classified as conservation land? _____

Should the amount of conservation land be: ☐ increased ☐ decreased ☐ remain the same