



Here's what you need to know about ARB poverty and sickness appeals

What is a poverty or sickness appeal?

A poverty or sickness appeal comes to the Board under the Municipal Act or the City of Toronto Act. The municipality where you live may cancel, reduce or refund all or part of your taxes because of sickness or extreme poverty.

How do I file this appeal?

Depending on where you live (either the City of Toronto or somewhere else in Ontario) you may have to file your appeal with the municipality first. Check with your municipality first before filing this type of appeal. The Assessment Review Board has created a form for this type of appeal. The form is on the Board's website or you can call the Board to have a form sent to you.

- If you live in the City of Toronto contact the **City of Toronto** directly.
- If you live anywhere else in Ontario see the form **ARB M3**.

Fill out the form and send it to the Board. There are detailed instructions on the form telling you how to send it. Once your appeal is processed, you will be sent a letter in the mail letting you know the Board has received your appeal.

How do I prepare for my hearing?

It is a good idea to prepare for your hearing by gathering evidence to support your position. Make sure you bring to your hearing **two photocopies** of all documents you plan on presenting as evidence. All evidence should:

1. Relate to the tax year(s) of your appeal
2. Relate to all adults living with you.

Some examples of evidence include:

- Income statements from your employer or any other sources of income (i.e. long term disability)
- Personal income tax assessments from the Canada Revenue Agency
- Documentation related to the Ontario Disability Support Program (if applicable)
- Personal bank statements for all bank accounts
- A listing of all your assets and their values (including your home, other properties, vehicle(s), investments, RRSP's, Canada Savings Bonds, etc.)
- Copies of monthly bills and a detailed listing of expenses (including medications, medical supplies, transportation, loan payments, mortgage payments, groceries, personal expenses, child care, housing, life insurance, and any other expenses)
- Supporting documentation from doctor(s) or other medical professionals for any medical care (if sickness is the reason for your appeal)

- Supporting documentation to show that you were unable to work because of sickness (e.g. from the Workplace Safety and Insurance Board)
- Any other evidence not listed here that you feel will support your position.

Note: Send one copy of all your evidence to the municipality before your hearing date. Contact the Revenue or Tax Department of your municipality to find out their mailing address.

Where will my hearing take place?

When your hearing is scheduled you will be sent a letter in the mail with the date, time and location of your hearing. Usually the hearing is held in the municipality you live in or as close to the municipality as possible. You may also check the status of your appeal on the Board's website by using the E Status link and entering your roll number in the space provided.

Can anyone watch my hearing?

No. Appeals that deal with poverty and/or sickness are private. These hearings only involve the person who filed the appeal, the municipality and the Board.

What if I am going to be late to my hearing?

Please call the Board as soon as you realize you may be late. Call (416) 212-6349 or toll-free 1-866-448-2248 and ask to speak to a Hearings Scheduler. Make sure you have your hearing notice with you when you call so you can provide the information needed to direct you to the right person.

Will the hearing venue be accessible?

ARB hearings are usually held at the Board's offices at 655 Bay Street in Toronto (for City of Toronto Act appeals) and in municipal sites throughout Ontario (for Municipal Act appeals). The Board's offices are accessible and the Accessibility Standards for Customer Service applies to municipalities. The Board strives to schedule hearings at accessible facilities. If you have any questions about accessibility, please call the Board and ask to speak to the Accessibility Coordinator.

What if I need an interpreter?

Most hearings are held in English. The Board can hold hearings in French or have a sign language interpreter at your hearing if you request it before your hearing date. If you would like to have someone at your hearing interpret for you in any other language, you may bring someone with you for that purpose.

When will a decision be made?

The Member may give an oral decision at your hearing or make the decision at a later date. If the decision is made at a later date, an explanation of the decision called Written Reasons will also be sent to you.

Please contact the Board if you have any other questions about these appeals.

Please Note

The information contained in this sheet is not intended as a substitute for legal or other advice, and in providing this information, the Assessment Review Board (ARB) assumes no responsibility for any errors or omissions and shall not be liable for any reliance placed on the information in this sheet. Additional information, including the **ARB's Rules of Practice and Procedure**, is available at **www.elto.gov.on.ca**, or by calling (416) 212-6349 or toll free 1-866-448-2248.



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:

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