



ARB Property Assessment Appeal Form Instructions

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 you fill in this form:

- Direct questions about your assessment to the Municipal Property Assessment Corporation (MPAC) at 1-866-296-6722
- Have your Property Assessment Notice from MPAC
- Have your Request for Reconsideration (RFR) and/or decision letter
- Be aware that 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:**

1. File a RFR with MPAC or the Program Administrator first (by their deadline).
2. Your deadline to file with the ARB is **90 calendar 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 to 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.
3. If you file directly with the ARB, your deadline to appeal is March 31 of the tax year for annual assessments or **90 calendar days** from the notice date for other types of assessments (i.e. Change or Amended Notice).

Part 1: 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 for 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 2: Appeal Information

Your Property Assessment Notice from MPAC tells you the type of assessment notice 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 at 1-866-296-6722 to help you.

Part 3: Appellant information

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. Refer to your notice from MPAC for your assessment value (the bolded valuation as of January 1st). The classification of your property is available on your notice from MPAC. For other appeal reasons, please refer to s. 40(1) of the Assessment Act. "Other" appeals must be under the jurisdiction of the Board. 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:

www.elto.gov.on.ca

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

Fax to:

(416) 314-3717 or toll-free

1-877-849-2066

Mail or deliver to:

Assessment Review Board, 655 Bay Street
Suite 1500 Toronto, Ontario M5G 1E5

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

There are NO refunds of the filing fee, even if you settle with MPAC before your hearing date. The required filing fee is used to process your appeal. 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.....\$125* for each roll number
All other property classes.....\$300* for each roll number

***Note: there is a \$10 discount if you E File at www.elto.gov.on.ca**

Fill in the amount of the total fee submitted in the space provided. **E Filed or faxed** appeals can **ONLY** be paid by VISA, or MasterCard. 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 by mail 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

Appeal #

Roll Number

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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 by the filing 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: _____

Address: _____ Unit #: _____ City #: _____

Province: _____ Postal code: _____ Telephone #: _____

Fax #: _____ Email 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.

Internet (Use the E File link. Credit card and email address required.)

www.elto.gov.on.ca

There is \$10 discount if you E File. There is no discount if you use this form.

Mail*

Assessment Review Board
655 Bay Street, Suite 1500
Toronto, Ontario M5G 1E5

Fax*

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

In person

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

***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.**

