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## Part I – Overview

### **About the Assessment Review Board**

The Assessment Review Board (ARB) is an independent adjudicative tribunal that hears appeals about property assessments and classification. The ARB also deals with some Municipal Act and City of Toronto Act appeals. In a court-like setting, ARB Members hear appeals and makes decisions based on the law and the evidence presented at the hearing.

The ARB does not prepare or send out property assessment notices. The Municipal Property Assessment Corporation (MPAC) assesses all properties in Ontario.

#### *ARB contact information:*

##### **The ARB 's address:**

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

Website: [www.elto.gov.on.ca](http://www.elto.gov.on.ca)

E-mail:

[assessment.review.board@ontario.ca](mailto:assessment.review.board@ontario.ca)

##### **To fax the ARB:**

Toll Free: 1-877-849-2066 –

From Toronto: (416) 314-3717

##### **To call the ARB:**

Toll Free: 1-800-263-3237

From Toronto: (416) 314-6900

##### **The ARB 's office hours:**

Monday-Friday 8:30 a.m. – 5 p.m.

\*Excluding statutory holidays

#### *History*

In 1970, the Province began issuing property assessments and replaced the Courts of Revision with the Assessment Review Court (ARC). ARC was renamed the Assessment Review Board (ARB) in 1983. When the Fair Municipal Finance Act, 1997, came into affect, the ARB became the Province's only adjudicative tribunal for property assessment appeals. Before 1998, ARB decisions could be appealed to the Ontario Municipal Board (OMB).

Decisions by the Board are final and binding, subject only to appeal to Divisional Court on a question of law when the Court grants leave to appeal. The Board also may review its decisions.

New legislation has been introduced for the 2009 tax year. This legislation introduced several changes to the assessment appeal process. This Guide has been produced to help you better understand some of the changes.

#### *Jurisdiction*

The Board's jurisdiction and its authority are defined by the Assessment Review Board Act, the Assessment Act, the Municipal Act, 2001, the City of Toronto Act, 2006, The Provincial Land Tax Act, 2006, the Education Act and the Statutory Powers Procedure Act.

## *ARB's Rules of Practice and Procedure*

Made under section 25.1 of the Statutory Powers Procedure Act, the ARB's Rules of Practice and Procedure apply to all proceedings before the Assessment Review Board. It is recommended that any person who has dealings with the Board, review the Rules before attending a Board proceeding. The Rules can be viewed and printed from the ARB website free of charge. A hard copy of the Rules can be requested from the ARB's Public Inquiry office. There is a fee for a hard copy version of the rules.

### **Property assessment system in Ontario**



The above diagram illustrates the major participants in the property assessment system of Ontario. The provincial government, through the Ministry of Finance, sets the laws on property assessment. Municipalities are responsible for setting tax rates and collecting property taxes. The Municipal Property Assessment Corporation (MPAC) assesses and classifies all properties in Ontario. When MPAC makes a decision about a property assessment that the owner does not agree with, the owner may file an appeal with the Assessment Review Board (ARB). MPAC and the ARB are two different organizations. The ARB process is described in this Guide.

### **Matters heard at the ARB**

#### *1. Assessment Act appeals*

These appeals are made under sections 32, 33, 34 and 40 of the Assessment Act. Usually, reasons for these appeals include:

- A wrong property assessment (for example, if you believe your assessment is too high)
- A wrong property classification (for example, if you believe the current use of your land is not correctly classified)
- To correct factual errors in the assessment roll

#### *2. Tax appeals*

These appeals deal with the amount of taxes for a property. If the property is in the City of Toronto, the appeal is made under the City of Toronto Act, 2006. If the property is in any other municipality in the province, the appeal is made under Municipal Act, 2001. For properties outside of municipalities such as in unorganized territories, the appeal is made under the Provincial Land Tax Act, 2006. Usually, these appeals are against a decision made by the municipality about a tax

matter. In some cases, the municipality has passed a bylaw directing applications to be filed directly with the ARB. Ask your municipality about their process before filing with the ARB.

## Part II – ARB Process

### **Filing assessment appeals**

The Municipal Property Assessment Corporation (MPAC) assesses all properties in Ontario. MPAC is responsible for sending out the Property Assessment Notice. This notice tells you the assessed value of your property and your property class. **The process of filing an assessment appeal to the ARB depends on your property class.**

If your property, or a portion of it, is classified as **residential, farm\*, conservation land\* or managed forest\***:

- 1) You **MUST** file a Request for Reconsideration (RFR) with MPAC first.
- 2) You **MUST** receive a RFR decision **BEFORE** filing an appeal with the ARB.
- 3) Your deadline to file with the ARB is 90 days from the mailing date of MPAC's Notice of Decision.

\*Properties that are classed as farms, managed forests or conservation lands, may be eligible for special tax class programs. If you have issues with eligibility for these programs, you must first file a RFR with the Program Administrator. MPAC does NOT administer these programs. After you receive a RFR decision from the Program Administrator, you may appeal that decision to the ARB. See the ARB website for information on these property tax class programs.

If your property, or a portion of it, is classified as **any other property class**:

- 1) You may file a RFR with MPAC **or** you may file an appeal with the ARB.
- 2) If you file a RFR with MPAC first and do not agree with the RFR decision from MPAC, 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 with the ARB first, your deadline to file with the ARB is March 31 of the tax year.

If you are **not the property owner**, you must file your appeal with the ARB first and send a copy of the appeal form to the property owner by the filing deadline.

### **How to file your appeal**

#### *E File*

You can file your appeal online using **E File** on the ARB website, [www.elto.gov.on.ca](http://www.elto.gov.on.ca). E Filing is a quick and easy way to file your ARB appeal. After you submit the online form, you will receive an e-mail confirming your appeal has been received. Processing time is also quicker since all the necessary information is automatically stored in the ARB's database. You must have a credit card to file online. E Filed appeals receive a \$10 discount to the filing fee.

#### *Forms*

If you are not E Filing your appeal, you may fill out a form and send it to the Board. This form is available on the ARB website (and at its office) and may be available through some MPAC offices, municipal offices and Government Information Centres.

Once the form has been filled out, you can send the form by fax or mail, or deliver it in person to the Assessment Review Board (see the beginning of this Guide for ARB contact information).

### *Filing Fees*

There is a fee to file an ARB appeal. Please contact the Board or check the Board's website for the current fee amount.

Fees are payable by cheque, money order or major credit card (VISA, Master Card) and must be in Canadian funds. Cheques and money orders should be made payable to the "Minister of Finance" and should include the roll number of the property on the front of the cheque or money order. If hand-delivering an appeal, payment can also be made by cash or by debit. **There are no refunds of filing fees.**

### **Filing tax applications or appeals**

To file a tax application or appeal, make sure to use the right form. The forms are available at ARB's offices and on the ARB website. They may also be available through some Government Information Centres and municipal offices.

These types of appeals can be sent to the Board via mail, fax or in person. Tax appeals cannot be E Filed. Filing fees for these types of appeals depend on the type of appeal being filed. The forms used for filing tax appeals indicate the correct filing fee. A listing of the ARB's filing fees may be found on the ARB website or by contacting the ARB.

### **After filing with the ARB**

After filing your appeal, the ARB will send you an acknowledgment letter in the mail. If the appeal is E Filed, the acknowledgment of receipt is sent by e-mail immediately after submitting. A Notice of Hearing will be sent to you in the mail once your hearing date has been scheduled. Hearings are normally held in the municipality closest to the location of the property.

### *E Calendar*

E Calendar allows you to search for ARB hearing dates on the website [www.elto.gov.on.ca](http://www.elto.gov.on.ca). Using E Calendar, you can view the hearings scheduled in a particular month and municipality. Only current information is available. Previous months hearing dates are not listed on E-Calendar.

### *E Status*

E Status is a feature on the ARB website that allows you to find out the status of an appeal. Using the 19-digit roll number, you can view information such as the date, time and location of a hearing, as well as and what parties are involved in the hearing.

## Adjournments

An adjournment is a delay of a hearing date. After receiving a Notice of Hearing, you should be prepared to attend the hearing. However, if you cannot attend, you may request that the hearing be adjourned (delayed) to a later date. Your request should:

- Be sent to the Board, in writing, as soon as you know an adjournment is needed;
- Include the reasons for the adjournment;
- Include proof that the other parties involved (i.e. MPAC and the municipality) agree to the adjournment.

Just sending your request to the Board does NOT mean that your hearing will be adjourned. The Board does not always grant adjournment requests. The Board will inform you of its decision on your request. You are expected to attend your hearing unless the Board informs you of any changes to your hearing date. Failure to show up for your hearing could result in your case being dismissed.

If you must make a last minute request to adjourn, please contact the Board right away to discuss your reasons. For more information about adjournments, please see the ARB's Rules of Practice and Procedure.

## Withdrawals

To withdraw an ARB appeal, you must send a letter or fill out a withdrawal form and send it to the Board by fax, mail or e-mail. In the letter, include your name, address, the property roll number, and the reason for the withdrawal. A withdrawal form is available for download on the ARB website. After the withdrawal request is received the ARB will review it. If the request is granted, the Board will forward an acknowledgement of withdrawal to everyone involved in the matter and the file will be closed.

## Case Managed Stream

If you did not file a Request for Reconsideration (RFR) with the Municipal Property Assessment Corporation (MPAC) and your property is above a certain assessed value, your appeal will be scheduled into the case managed stream. This process is meant to clarify issues and procedures before a full hearing of an appeal begins.

For more information about the case managed stream, please see the ARB's Rules of Practice and Procedure. The Rules are available on the Board's website.

## Hearings

It is important that you come prepared to your ARB hearing. The hearing is your opportunity to explain why you think your property assessment is wrong. Although it is MPAC's responsibility to explain its valuation of your property, **you should still bring evidence to support your case.**

Appeals are usually called on a first come, first-served basis. When you arrive to the hearing, you must sign an attendance sheet. The order of the sign-in sheet is the order the appeals are called. Once your appeal is called, the hearing will usually follow the process outlined below.

1. MPAC will describe the property, explain how the assessment was made and present evidence.
2. You may question MPAC about their evidence.
3. You will have a chance to present your evidence and explain why you think the assessment is wrong.
4. MPAC may question you or any of your witnesses.
5. If the municipality is taking part in the hearing, its representative will also be given the opportunity to give evidence and question witnesses.
6. MPAC will summarize their case.
7. You will summarize your case.
8. MPAC will give their closing statement.
9. You will give your closing statement. As the appellant, you have the right to make the final closing statement.
10. The ARB Member gives an oral decision OR reserves the decision (meaning the Member will make the decision at a later date. In this case, an explanation of the decision called **Written Reasons** will be mailed to you.)
11. If you own a farm, managed forest or conservation land properties and are seeking a special tax classification, the ARB Member will refer the appeal for a further hearing. Your appeal is sent to the Agriculture Food Rural Affairs Appeals Tribunal (AFRAAT) if the property is a farm, or to the Mining and Lands Commissioner if the property is a managed forest or a conservation land.

For more information on hearings, please see the ARB's *Rules of Practice*.

### PART III – Preparing for a hearing

#### **Using a representative**

When you come to the Board for your appeal, you can represent yourself or have someone else represent you. If you choose to have someone else represent you, you must provide the Board with your representative's name, address, telephone number, fax number and e-mail. ARB appeal forms include a section for collecting this information. It is your responsibility to make sure that the Board receives your authorization of representation before the hearing.

**Note: anyone in Ontario providing legal services requires a licence, unless the person 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](http://www.lsuc.ca) or call 416-947-3315 or 1-800-668-7380.**

#### **Gathering Evidence**

A hearing is **your** chance to explain **why you think your property assessment is wrong**. Your evidence and the evidence presented by the other parties will be used by the Board to **make a decision on your appeal**. Some examples of evidence that would be useful for you to bring are listed below (this is not an exclusive list, you may bring other evidence that you think would best support your case).

- Your property's location, lot size, square footage, number of stories and building age, amenities, condition, etc.
- Comparable properties' lot sizes, square footages, number of stories and building ages
- Sales information for your property and the comparable properties\*
- Assessed values of your property and comparable properties
- Photographs of your property and comparable properties

\* If current sales information is not available, the ARB may consider sales figures from other years.

It is important that ALL documents you plan to use as evidence be exchanged between parties AT LEAST 21 days before the hearing date. You must also make sure to bring **two extra** copies of all documents to the hearing.

These are some suggestions on where to find evidence to support your case:

- Through MPAC – call 1-866-296-6722 or visit online at [www.mpac.ca](http://www.mpac.ca)
- Your municipal office (town hall or city hall)
- Land registry offices

See the ARB brochure “Preparing for your Hearing” for more information.

#### Part IV – After the Hearing

##### **Decisions**

###### *At the Hearing*

After all parties have had a chance to provide the Member with their evidence, the Member will summarize the evidence and give an oral decision. In some cases, the Member may need more time to consider the evidence and may reserve the decision to a later date. If the decision is reserved, a decision with Written Reasons will be mailed to the parties.

If an oral decision is given at the hearing, a written confirmation of the decision will be mailed to the parties after the hearing. If a request for Written Reasons is made, the decision will be sent with the Written Reasons.

###### *Written Reasons*

Any party may request Written Reasons for a Member's decision. Written Reasons outline why the Member made his or her decision. To request Written Reasons, you must ask for them at the hearing or make a request, in writing, to the Board within 14 days of the hearing date.

## Review a Decision

The Board's Rules of Practice and Procedure provide guidelines for reviewing decisions. It is not an opportunity to rehear or reargue an appeal. For the Board to consider reviewing a decision, it may take into consideration:

- Whether a material error of law or fact was made, which, if corrected, would have a significant effect on the decision;
- Whether any other person has relied upon or acted on the decision; and
- Whether the rights of a party other than the requester will be prejudiced if the decision is changed.

To request a Review of Decision, a party must have requested Written Reasons for the decision. When you send in your request to the ARB for a review of your decision, you must include:

1. A copy of the Written Reasons;
2. An affidavit of the facts and reasons for your request;
3. A \$125 filing fee, per property (this fee is not refundable).

## Appeal a Decision

A decision of the Board may be appealed to the Superior Court of Justice (Divisional Court) only on a question of law. To start the process of appealing, you must apply to the Court and seek leave to appeal. People usually consult legal counsel to explore this option.

## Please Note

*The information contained in this Guide 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 Guide. Additional information, including the ARB's Rules of Practice and Procedure, is available at [www.elto.gov.on.ca](http://www.elto.gov.on.ca), or by calling (416) 314-6900 or 1-800-263-3237.*



The Assessment Review Board (ARB) is an independent adjudicative tribunal established by the Province of Ontario to hear appeals from persons who believe there is an error in the assessed value or classification of a property. The ARB, which operates under a variety of legislation including the Assessment Act, also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act, 2006 and the Provincial Land Tax Act, 2006.

### Produced by:

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