



## CITY OF TORONTO ACT APPLICATION/APPEAL – APPORTIONMENT

Form and Instructions for filing a City of Toronto Act, 2006 application/appeal with the Assessment Review Board and information on how to prepare for your hearing event.

**Please note:** This form is for City of Toronto Act, 2006 applications/appeals – Apportionment 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 City of Toronto Act, 2006 or 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 City for information regarding the tax account and the application/appeal process. The ARB can only accept applications under section 322.(1)(b) where the City has passed a by-law that gives the ARB the same authority as municipal council to decide on City of Toronto Act, 2006 applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law.

**Required Filing Fee:** \$25.00 for each appeal. Your application/appeal will not be accepted without the required filing fee.

**Filing Deadline:** Filing deadlines are established by legislation and cannot be waived by the ARB. Filing deadlines depend on the type of application or appeal you are making.

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

**Accessibility:** 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 City of Toronto Act, 2006.

SECTION NUMBER AND APPLICATION/APPEAL REASON		FILING DEADLINE
<b>322.(1)(b)</b>	To apportion taxes where land is assessed in a block.  Note: Filing for multiple taxation years is considered one application with one filing fee.	No deadline.
<b>322.(5)</b>	Appeal a decision that the municipal council made on an application under section 322.(1)(b).	File within 35 days after council makes its decision.

## Instructions for filing a City of Toronto Act, 2006 application/appeal 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 application/appeal form.

**Street Address and Property Description:** Enter the address of the property for which you are filing a City of Toronto Act, 2006 application/appeal.

**Preferred Language:** Check the appropriate box indicating your language preference for receiving ARB services, including hearings, notices and other public information materials.

## Part 2: Application/Appeal Information

### **Application/Appeal**

**Reason:** Check the appropriate box to indicate the reason for your application/appeal. Check only one box. Continue moving to the right along the same row to complete the application/appeal. Application can be made under 322.(1)(b) for multiple taxation years.

**Taxation Year:** Write in the taxation year(s) that are the subject of your application(s)/appeal.

**Supporting Documents:** Supporting documents are required by the Assessment Review Board to determine if your City of Toronto Act, 2006 appeal has been filed within legislated deadlines. Check the appropriate box to indicate you have attached a copy of the supporting document to the appeal form.

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

**Filing Deadline:** This is the last day a City of Toronto Act, 2006 application/appeal 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 City of Toronto Act, 2006 application/appeal by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

### **MPAC's Statement of Relative Value:**

Check the appropriate box to indicate if you have received a Statement of Relative Value produced by the Municipal Property Assessment Corporation (MPAC). If you have received the Statement of Relative Value, you must enclose a copy of the statement with your application/appeal form.

If you do not have a Statement of Relative Value, please record the name, mailing address and roll number for each of the current owners. The ARB requires this information as the legislation requires that the Board send Notices of Hearing to all parties.

**Additional Pages:** If you require more room, please attach additional page(s) and check the box on the bottom line to indicate you have attached additional page(s).

## Part 3: Applicant/Appellant Information

**Representative:** Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this application/appeal. 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).

**Please note: 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 City of Toronto Act, 2006. After an application/appeal is filed, all information relating to this application 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 City of Toronto Act, 2006 is available at [www.eltto.gov.on.ca](http://www.eltto.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 an Application/Appeal

You can file your application/appeal 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 application/appeal 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 City of Toronto Act, 2006 application/appeal, any additional correspondence with the ARB should be copied to all parties.

## Part 6: Required Filing Fee

- **If you are faxing your City of Toronto Act, 2006 application/appeal**, payment must be made by VISA or MasterCard, in Canadian funds. Please include your credit card number, expiry date, cardholder's name and the cardholder's signature.
- **If you are mailing your City of Toronto Act, 2006 application/appeal**, 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 City of Toronto Act, 2006 application/appeal 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 application/appeal 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 application/appeal 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](http://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 application/appeal form and keep the information on how to prepare for your hearing event.**



**CITY OF TORONTO ACT APPLICATION/APEAL – APPORTIONMENT**

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

Application/appeal #
Receipt #
Date Stamp
<i>For office use only</i>

**Please note:** This form is for City of Toronto Act, 2006 applications/appeals – Apportionment 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 City of Toronto Act, 2006 or 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 City for information regarding the tax account and the application/appeal process. The Assessment Review Board (ARB) can only accept applications under section 322.(1)(b) where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on City of Toronto Act, 2006 applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law.

**Required Filing Fee:** \$25.00 for each appeal. Your application/appeal will not be accepted without the required filing fee.

**Filing Deadline:** Filing deadlines are established by legislation and cannot be waived by the ARB. Filing deadlines depend on the type of application or appeal you are making. Please see Part 2 for the filing deadline.

**Important:** Please attach to this appeal form a copy of the supporting document requested in Part 2. The ARB cannot determine if your appeal has been filed on time without the supporting document.

**Accessibility:** 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

**Part 1: Property Information (Please print clearly)**

Roll number:

**\*PLEASE copy this roll number in the space provided at the top of every page of this form\***

Street address: \_\_\_\_\_

Municipality: **City of Toronto**

Please choose preferred language:  English  French

**Part 2: Application/Appeal Information**

These descriptions are summarized – please refer to the City of Toronto Act, 2006.			
PLEASE CHECK ONLY ONE REASON FOR YOUR APPLICATION/APEAL	TAX YEAR(S) YOU ARE APPEALING	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPLICATION/APEAL FORM	FILING DEADLINE
<input type="checkbox"/> <b>Application: section 322.(1)(b)</b> To apportion taxes where land is assessed in a block. Note: Filing for multiple taxation years is considered one application with one filing fee. <input type="checkbox"/> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead.	_____ _____ _____ _____	None	No deadline

**OR**

<input type="checkbox"/> <b>Appeal: section 322.(5)</b> Appeal a decision that the municipal council made on an application under section 322.(1)(b).	_____	Attach a copy of the decision you received from the municipality. <input type="checkbox"/> I have attached a copy.	File within 35 days after council makes its decision.
--	-------	---	---

**Continue to next page to complete the Application/Appeal Information section.**

**Roll Number:**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Part 2: Application/Appeal Information - Continued**

Complete this section for applications under section 322.(1)(b) and appeals under section 322.(5).

**I have received MPAC's Statement of Relative Value (check the correct answer below).**

Yes *If yes, you must enclose a copy of the statement with this application/appeal.*

No *If no, you must include the names, mailing addresses and roll numbers of the new parcel owners (current owners).*

Owner's Name	Owner's Mailing Address	New Parcel Roll Number

If you require more room, please attach additional page(s). If you have attached additional pages, please check here.

**Roll Number:**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Part 3: Applicant/Appellant Information**

Do you have a representative?  Yes  No **If yes, complete Parts 3 & 4.**

Are you the owner of the property?  Yes  No

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Company name (if applicable): \_\_\_\_\_

Mailing address: \_\_\_\_\_

Street address	Apt/Suite/Unit#	City
----------------	-----------------	------

Province	Country (if not Canada)	Postal Code
----------	-------------------------	-------------

Business/other telephone #: \_\_\_\_\_ Home telephone #: \_\_\_\_\_

Fax #: \_\_\_\_\_ E-mail address: \_\_\_\_\_

Applicant/appellant signature: \_\_\_\_\_

Please note: 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 City of Toronto Act, 2006. After an application/appeal is filed, all information relating to this application/appeal 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 City of Toronto Act, 2006 is available at [www.eltto.gov.on.ca](http://www.eltto.gov.on.ca).

**Part 4: Representative Authorization**

I hereby authorize the named company and/or individual(s) to represent me:

Company name: \_\_\_\_\_

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Street address	Apt/Suite/Unit#	City
----------------	-----------------	------

Province	Country (if not Canada)	Postal Code
----------	-------------------------	-------------

Telephone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Applicant/appellant signature: \_\_\_\_\_

Representatives who are NOT legal counsel **must** confirm that they have **written authorization** by checking the box below.

I certify that I have written authorization from the complainant to act as a representative with respect to this complaint on his or her behalf and I understand that I may be asked to produce this authorization at any time.

**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](http://www.lsuc.ca) or call 416-947-3315 or 1-800-668-7380.**

**Roll Number:**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

### Part 5: How to File an Application/Appeal

**File your application/appeal using only ONE of the following 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)

**For additional information, call (416) 212-6349, (toll free) 1-866-448-2248 or visit our website: [www.elfo.gov.on.ca](http://www.elfo.gov.on.ca).**

**Please file your application/appeal 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 Filing Fee

Total fee submitted: \$ \_\_\_\_\_ by:  Cheque  Money Order OR

Credit card:  Visa  MasterCard

Credit card #: \_\_\_\_\_ Expiry date: \_\_\_\_\_ / \_\_\_\_\_  
month year

Cardholder's name: \_\_\_\_\_

Cardholder's signature: \_\_\_\_\_

- If you are **not** paying by credit card, the filing fee must be received by 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 send cash by mail.**
- If you are paying by VISA or MasterCard, **the Board will accept a faxed application/appeal with the full credit card information requested above.**
- **Please note that if a financial institution returns your cheque, an administrative fee of \$35 will apply.**
- **The fee is non-refundable.**
- You will receive an **Acknowledgement Letter** followed by a **Notice of Hearing**.

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

#### For office use only:

Fee Received: \$ \_\_\_\_\_ Cash \_\_\_\_\_ Cheque \_\_\_\_\_ Money order \_\_\_\_\_ Credit card \_\_\_\_\_

Verified by: \_\_\_\_\_