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

CITY OF TORONTO ACT APPLICATION/APPEAL - CANCEL, REDUCE, REFUND

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 the City of Toronto Act, 2006 applications/appeals – Cancel, Reduce, Refund 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 sections 323.(1) and 325 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. Under section 323.(7) it is possible to file an appeal of municipal council's decision with the ARB. It is also possible to file an appeal under section 323.(8) when council fails to make a decision about your application by the legislated deadline.

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**
323.(1)(a) **(b)** **(c)** **(d)(i)** **(d)(ii)** **(f)** **(g)** **(h)**	ceased to be liable to be taxed at the rate at which it was taxed due to a change in property class became vacant or excess land became exempt razed by fire, demolition or otherwise damaged by fire, demolition or otherwise mobile unit removed gross or manifest error in the taxes levied that is clerical or factual in nature repairs or renovations preventing normal use for at least 3 months.	File by February 28 of the year after the year for which the application is being made.
323.(7)	Appeal a decision that the municipal council made on your application under section 323.(1).	File within 35 days after council makes its decision.
323.(8)	Municipality failed to make its decision about your application under section 323.(1).	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.
323.(15)	Appeal a decision that the municipal council made on a 357.(13) application by Treasurer to restore taxes previously amended under section 323.(1)(d).	File within 35 days after council makes its decision.
325	Gross or manifest error in the preparation of the assessment roll. (See 325.(5) for filing restrictions.) Note: Filing for the two taxation years is considered one application with one filing fee.	File between March 1 and December 31 for one or both of the two years preceding the year in which the application is made or not until at least 61 days after the return of the roll if the time for the return of the roll is extended.
326.(6)	Appeal a decision that the municipal council made on a section 326.(1) application by Treasurer to increase taxes.	File within 35 days after council makes its decision.

Each taxation year is considered a separate application/appeal. A separate form must be submitted to the ARB for each taxation year, except as noted above under section 325.

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 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 section number of your application/appeal. Check only one box. Please note that the application/appeal section numbers listed on page 1 of the form continue on page 2. An application can be made under section 325 for multiple taxation years.

Continue moving to the right along the same row to complete the application/appeal.

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.

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/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.elto.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, 15th 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**.

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.

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Website: www.elto.gov.on.ca

Application/appeal #
Receipt #
Date Stamp *For office use only*

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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 323.(1) and 325 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. Under section 323.(7) it is possible to file an appeal of municipal council's decision with the ARB. It is also possible to file an appeal under section 323.(8) when council fails to make a decision about your application by the legislated deadline.

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 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.

Each taxation year is considered a separate application/appeal. A separate form must be submitted to the ARB for each taxation year except as noted below on 325.

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

PLEASE CHECK ONLY ONE SECTION NUMBER FOR YOUR APPLICATION/APPEAL	TAX YEAR YOU ARE APPEALING	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPEAL FORM	FILING DEADLINE
☐ **Application: section 325** Overcharge caused by a gross or manifest error in the preparation of the assessment roll. (See 325.(5) for filing restrictions.) Note: Filing for the two taxation years is considered one application with one filing fee. ☐ The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the City of Toronto instead.	_____ _____	None	File between March 1 and December 31 for one or both of the two years preceding the year the application is made or not until at least 61 days after the return of the roll if the time for the return of the roll is extended.

OR

Continue to the next page for additional application and appeal choices.

Roll Number: ☐☐☐☐ – ☐☐☐ – ☐☐☐ – ☐☐☐☐☐ – ☐☐☐☐

Part 2: Application/Appeal Information – Continued

Section 323 – STEP 1

PLEASE CHECK ONLY ONE SECTION NUMBER FOR YOUR APPLICATION/APPEAL	TAX YEAR YOU ARE APPEALING	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPEAL FORM	FILING DEADLINE
☐ **Application: section 323.(1)** The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead.	_____	None	File by February 28 of the year after the year for which the application is being made.
OR ☐ **Appeal: section 323.(7)** Appeal a decision that the municipal council made on your application under section 323.(1).	_____	Attach a copy of the decision you received from the municipality. ☐ I have attached a copy.	File within 35 days after council makes its decision.
OR ☐ **Appeal: section 323.(8)** Municipality failed to make its decision on your tax application under section 323.(1).	_____	Attach a copy of the application you made to the municipality ☐ I have attached a copy.	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.

AND

Section 323 – STEP 2

PLEASE CHECK ONLY ONE REASON FOR YOUR APPLICATION/APPEAL

- ☐ (a) ceased to be liable to be taxed at the rate at which it was taxed due to a change in property class
- ☐ (b) became vacant or excess land
- ☐ (c) became exempt
- ☐ (d)(i) razed by fire, demolition, or otherwise
- ☐ (d)(ii) damaged by fire, demolition, or otherwise
- ☐ (f) mobile unit removed
- ☐ (g) gross or manifest error in the taxes levied that is clerical or factual in nature
- ☐ (h) repairs or renovations preventing normal use for at least 3 months

OR

PLEASE CHECK ONLY ONE SECTION NUMBER FOR YOUR APPEAL	TAX YEAR YOU ARE APPEALING	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPEAL FORM	FILING DEADLINE
☐ **Appeal: section 323.(15)** Appeal a decision the municipal council made on a Treasurer's application under 323.(13) to restore taxes previously amended under section 323.(1)(d).	_____	Attach a copy of the decision you received from the municipality. ☐ I have attached a copy.	File within 35 days after council makes its decision.

OR

☐ **Appeal: section 326.(6)** Appeal a decision the municipal council made on a Treasurer's application to increase your taxes under section 326.(1).	_____	Attach a copy of the decision you received from the municipality. ☐ I have attached a copy.	File within 35 days after council makes its decision.

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.elto.gov.on.ca.

Part 4: Representative Authorization

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

Company name (if applicable): _____

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 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, 15th 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.elto.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: _____