



## CITY OF TORONTO ACT COMPLAINT - COMPARABLES

Form and Instructions for filing a City of Toronto Act, 2006 complaint 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 complaints – Comparables 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 complaint process.

**Required Filing Fee:** \$125.00 for each appeal. Your complaint will not be accepted without the required filing fee.

**Filing Deadline:** Filing deadlines are established by legislation and cannot be waived by the ARB.

**Important:** Please attach to your complaint a copy of the supporting document requested in Part 2 of the complaint form. The ARB cannot determine if your complaint 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 COMPLAINT REASON		FILING DEADLINE
294	Dispute comparable properties or dispute no comparable properties.	Complain within 90 days of the mailing of the municipal notice of determination.

Each taxation year is considered a separate complaint. A separate form must be submitted to the ARB for each taxation year.

## Instructions for filing a City of Toronto Act, 2006 complaint 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 complaint form.

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

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

## Part 2: Complaint Information

**Taxation Year:** Write in the taxation year that is the subject of your complaint.

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

If you do not have a copy of your supporting document, do not wait to file the complaint. **Filing deadlines are established by legislation and cannot be waived.** If you do not submit the required document with your complaint, 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 complaint can be filed with the Assessment Review Board. **Filing deadlines are established by legislation and cannot be waived.** It is important that you file your City of Toronto Act, 2006 complaint by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

**Complaint Reason:** Check the appropriate box to indicate the reason for your complaint. Check only Box 1 **or** Box 2.

**Box 1:** **If you have checked Box 1 as your complaint reason** please print in the space provided the comparable properties as shown on the list sent to you by the municipality. Then place an 'X' in the box on the right side beside the properties that you are disputing. You can check all the properties or as few as one of the properties depending upon the nature of your complaint. Then complete Box 3 by listing the properties you request to be used as comparables, to a maximum of six.

**Box 2:** **If you have checked Box 2 as your complaint reason** then complete Box 3 by listing the properties you request to be used as comparables, to a maximum of six.

**Box 3:** You cannot complete only Box 3. You must complete Box 1 or Box 2, then complete Box 3.

**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: Complainant Information

**Representative:** Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this complaint. 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 a complaint is filed, all information relating to this complaint may become available to the public. For additional information, please contact an ARB Public Inquiry Assistant at (416) 212-6349 or toll free at 1-866-4482248. The City of Toronto Act, 2006 is available at [www.elfo.gov.on.ca](http://www.elfo.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 a Complaint

You can file your complaint 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 complaint 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 complaint, 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 complaint**, 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 complaint**, 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 complaint 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 complaint 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 complaint and will not be placed on file.**

For further information, please contact the Assessment Review Board at 416-212-6349, toll free at 1-866-4482248 or online at <a href="http://www.elto.gov.on.ca">www.elto.gov.on.ca</a> .
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## How to Prepare for Your Hearing Event

1. Gather the information you require to:
  - support your comparables;
  - support your case against the comparables determined by MPAC (if applicable);
  - support your case against the comparables determined by the municipality (if applicable).
2. Contact MPAC to discuss the list of properties sent to you from the municipality.
3. If the municipality has determined comparables, contact them to discuss your case.
4. 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 MPAC and the municipality copies of any documents they will be relying on to support their position.
    - Prior to the hearing, consider providing MPAC and the municipality with copies of the documents you will be relying on at the hearing.

**At this point, please remove the instructions (pages 1, 2 & 3) from the following complaint form and keep the information on how to prepare for your hearing event.**



**CITY OF TORONTO ACT COMPLAINT-COMPARABLES**

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

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

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**Before Filing:** Please contact the City for information regarding the tax account and the complaint process.

**Required Filing Fee:** \$125.00 for each appeal. Your complaint will not be accepted without the required filing fee.

**Filing Deadline:** Filing deadlines are established by legislation and cannot be waived by the Assessment Review Board (ARB). Please see Part 2 for the filing deadline.

**Important:** Please attach to this complaint a copy of the supporting document requested in Part 2. The ARB cannot determine if your complaint 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 complaint. A separate form must be submitted to the ARB for each taxation year.

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

Roll number: 

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**\*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: Complaint Information**

These descriptions are summarized – please refer to the City of Toronto Act, 2006.			
SECTION NUMBER	TAX YEAR YOU ARE APPEALING	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS COMPLAINT FORM	FILING DEADLINE
294	_____	Attach a copy of the notice of determination you received from the municipality.  <input type="checkbox"/> I have attached a copy.	Complain within 90 days of the mailing of the municipal notice of determination.

*Continue to next page to complete the Complaint Information section.*

**Roll Number:**

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**Part 2: Complaint Information - Continued**

Please complete Box 1 or Box 2 for your complaint reason, then complete Box 3.

<b>BOX 1</b>	
<b>Complaint Reason:</b> <input type="checkbox"/> The following comparable properties are on the list provided by the Municipal Property Assessment Corporation to the municipality. <b>Print the addresses of the comparable properties as shown on the list sent to you by the municipality.</b>	<b>I dispute the following comparables on the list.</b> <b>Place an X in the box next to the address.</b>
1.	<input type="checkbox"/>
2.	<input type="checkbox"/>
3.	<input type="checkbox"/>
4.	<input type="checkbox"/>
5.	<input type="checkbox"/>
6.	<input type="checkbox"/>

**OR**

<b>BOX 2</b>	
<b>Complaint Reason:</b> <input type="checkbox"/> The Municipal Property Assessment Corporation has determined that there are no comparable properties; I dispute that there are no comparable properties.	

**AND**

<b>BOX 3</b>	<b>Complete this box when you have completed Box 1 or Box 2.</b>
I request that the following properties be used as comparables. Print your alternative properties by address to a maximum of 6 properties.	
1.	
2.	
3.	
4.	
5.	
6.	

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

**Roll Number:**

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**Part 3: Complainant 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: \_\_\_\_\_

Complainant 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 a complaint is filed, all information relating to this complaint may become available to the public. For additional information, please contact an ARB Public Inquiry Assistant at (416) 212-6349 or toll free at 1-866-4482248. 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: \_\_\_\_\_

Complainant 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:**

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**Part 5: How to File a Complaint**

**File your complaint 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) 1-866-4482248 or visit our website: [www.eldo.gov.on.ca](http://www.eldo.gov.on.ca).*

*Please file your complaint 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 complaint 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 complaint and will not be placed on file.*

**For office use only:**

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

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