



Parties to an Appeal: The Property Owner, the Municipal Property Assessment Corporation, and the Municipality

Who are the parties to an appeal?

The usual parties to an Assessment Act appeal before the Assessment Review Board (ARB) are the person whose property is assessed under the Assessment Act, the Municipal Property Assessment Corporation (MPAC), and the municipality in which the property is located. For tax appeals, the parties are the people appealing and the municipality.

All parties are required to comply with the ARB's Rules of Practice and Procedure.

What is the role of MPAC in an appeal?

MPAC provides an assessed value for all properties in Ontario. If the assessment of a property has been appealed to the ARB under the Assessment Act, MPAC must prove their assessment to the ARB. At a hearing, MPAC will present its evidence to the ARB first.

MPAC also has an obligation under the ARB's Rules of Practice and Procedure, to notify the ARB if an appeal is resolved or requires a hearing.

What is the role of a municipality in an appeal?

The municipality sets tax rates. The tax rate is applied to the assessment determined by MPAC to calculate the tax for a property. . The municipality has the right to participate in hearings, including providing evidence and questioning witnesses. A municipality may also appeal an assessment if they believe it is incorrect, or serve a Notice of Higher Assessment in an existing appeal.

Where must I send documents?

Documents for an appeal must be provided to all of the parties, including the property owner, appellant, MPAC, and the municipality. All documents to be relied on at a hearing event, must be submitted to the ARB at arb.registrar@ontario.ca in accordance with the assigned schedule of events.

Contact MPAC to find out who you should send your documents to.

A municipality is served by giving or sending the documents to the Municipal Clerk or any other Municipal employee designated by the Municipality. Contact your municipality to see who has been designated. You may find a list of all Ontario municipalities here: <http://www.mah.gov.on.ca/Page1591.aspx>.

Where can I find more information?

For more information please refer to the ARB's *Rules of Practice and Procedure* which can be found on [our website](#) or by calling us at (416) 212-6349 or toll free 1-866-448-2248.

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 at (416) 212-6349 or 1-866-448-2248.

Please Note

The information contained in this sheet is not intended as a substitute for legal or other advice, and in providing this information, the ARB assumes no responsibility for any errors or omissions and shall not be liable for any reliance placed on the information in this sheet. Additional information, including the ARB's *Rules of Practice and Procedure*, is available at www.elto.gov.on.ca, or by calling (416) 212-6349 or toll free 1-866-448-2248.



The **Environment and Land Tribunals Ontario (ELTO)** includes the Assessment Review Board, Board of Negotiation, Conservation Review Board, Environmental Review Tribunal, Ontario Municipal Board, Niagara Escarpment Hearing Office and the Office of Consolidated Hearings. The Tribunals operate under specific legislative requirements and share resources and best practices. The Assessment Review Board hears appeals from persons who believe there is an error in the assessed value or classification of a property and also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act. For more information contact us at:

Environment and Land Tribunals Ontario
655 Bay Street, Suite 1500, Toronto, ON M5G 1E5
Telephone: (416) 212-6349 or toll free: 1-866-448-2248
Website: www.elto.gov.on.ca