



## Extending the Time for a Request for Reconsideration

### What is a Request for Reconsideration?

If your property, or a portion of it, has been classified as residential, farm, managed forest, or is a commercial property with a residential component, and you believe that it has been incorrectly assessed or incorrectly classified, you must complete the Request for Reconsideration (RFR) process before you can file an appeal with the Assessment Review Board (ARB). A RFR is made to Municipal Property Assessment Corporation (MPAC) or to the program administrator (see below) if your property is in a special property tax class.

The deadline to submit a RFR for residential, farm, and managed forest properties will be set out in your notice of assessment. The RFR must be submitted no later than 90 days after the mailing date of the notice. For all other properties, the deadline to submit a RFR for annual assessments is March 31. However, if March 31 is not a business day, the deadline will be the next business day after March 31.

For more information on RFRs, please contact MPAC at 1-866-296-6722 or visit their website, [www.mpac.ca](http://www.mpac.ca).

### What is the RFR process if the property is classified as farm, managed forest or conservation land?

**Farm Property:** File the RFR with the Farm Property Tax Rate Administrator at the Ontario Ministry of Agriculture and Food and Ministry of Rural Affairs (OMAFRA). For information about their process contact them at 1-877-424-1300 or visit their website, [www.ontario.ca/farntax](http://www.ontario.ca/farntax).

**Managed Forest:** File the RFR with the Managed Forest Tax Incentive Program (MFTIP) at the Ontario Ministry of Natural Resources. For information about their process contact them at 1-855-866-3847 or visit their website, [www.ontario/MFTIP](http://www.ontario/MFTIP).

**Conservation Land Property:** File the RFR with the Conservation Land Tax Incentive Program (CLTIP) at the Ontario Ministry of Natural Resources. For information about their process contact them at 1-800-268-8959 or visit their website, [www.mnr.gov.on.ca](http://www.mnr.gov.on.ca).

### What happens if I miss my deadline to file an RFR with MPAC?

Under the Assessment Act, the ARB can only grant an extension to submit an RFR in extenuating circumstances. Specific and legitimate reasons must be provided to explain why you missed the deadline for that taxation year.

### What is the process to ask for an extension to submit a RFR?

If you feel that there are extenuating circumstances that prevented you from submitting your RFR before the deadline and a RFR is a precondition before filing an appeal with the ARB, you can apply to the ARB during the same taxation year for an extension of time for filing an RFR. The steps are listed below:

1. Fill out the Request for Reconsideration Extension of Time Form. If you cannot access the form, write a letter to the ARB.
2. On the form or letter provide the following information:
  - a. your name and contact information;
  - b. the property address;
  - c. the property roll number;
  - d. the notice date from MPAC;
  - e. the type of assessment; and
  - f. the reasons why the RFR was not made in time; and
  - g. why the ARB should extend the deadline.
3. Send the form or letter using any one of the following methods:
  - a. Email: [Arb.rfrext@ontario.ca](mailto:Arb.rfrext@ontario.ca)
  - b. Mail or deliver in person – 655 Bay Street Toronto ON M5G 1E5
  - c. Fax - (416) 314-3717 or Toll Free 1-877-849-2066

## **What happens after the ARB receives my form?**

The ARB will send you a notice that it has received your request and that an ARB Member will decide if the deadline should be extended.

## **How long will it take to process?**

The ARB tries to respond in a timely manner. You should have a determination from the ARB within approximately three months.

## **Is there a fee to ask the ARB for an extension?**

There is no fee for asking the ARB to extend the RFR deadline. There is a required filing fee if you wish to appeal to the ARB once you receive your RFR decision from MPAC or the Administrators from the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA) and/or the Ministry of Natural Resources (MNR).

## What happens if my RFR extension is approved?

If the ARB grants an extension, you should file a RFR with MPAC or the Administrators as soon as possible. **Make sure you file your RFR before the new deadline set by the ARB.** Keep the letter from the ARB with your new deadline for reference.

## What happens if I am not given a RFR extension?

You may file a RFR for the next tax year.

## When can I appeal to the ARB?

Once you receive a decision on the RFR, if you are not happy with the result, you may appeal to the ARB. You may also appeal to the ARB if you do not receive a decision from MPAC on the RFR by the deadline set out in the *Assessment Act*.

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