



Withdrawing an Appeal

You can withdraw your appeal unless:

- A notice has been formally provided to you by another party, indicating its intent to seek a higher assessment or higher tax rate property class, or
- A hearing event has commenced.

How do I withdraw an ARB appeal?

To withdraw your Assessment Review Board (ARB) appeal, complete the ARB Withdrawal Form which can be found in the forms section on the [ARB website](#). Alternatively, you may send a letter with the address, roll number and appeal number to the ARB before the day of your hearing by:

- **E-mail:** arb.registrar@ontario.ca
- **Fax:** 416-314-3717 or 1-877-849-2066, or
- **Mail:** 655 Bay Street, 15th Floor, Toronto ON, M5G 1E5, or
- **In- Person:** 655 Bay Street, 15th Floor, Toronto, Ontario M5G 1E5

After the ARB receives your request and determines there is no reason to keep your matter open, the appeal will be closed.

Do I get a refund if there was no hearing?

No, ARB fees are not refundable. The ARB does not issue refunds even if there was no hearing event.

What happens if a hearing event has already started and I want to withdraw?

Once a hearing event has started, an appeal cannot be withdrawn without approval from the ARB. Approval for a withdrawal can be obtained by motion. For more information see the information sheet on motions, available [here](#). Approval will more likely be granted if other parties appearing at your hearing event agree to the withdrawal.

What if MPAC or the Municipality has given me a Special Notice of Request for Higher Assessment and/or Higher Tax Class?

If Special Notice of Request for Higher Assessment or Higher Tax Class is given, you must file a motion seeking the ARB's permission to have your matter withdrawn. For more information see the information sheet on motions, available [here](#).

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