



## Special Property Tax Classes

### What are special property tax classes?

The special property tax classes are farm, managed forest, and conservation land. Property in a special property tax class may qualify for a reduced rate of taxation.

To have your property classified as a special property type, your property has to be assigned to this category by the appropriate Program Administrator:

- **Farm Property Class Tax Rate Program:** Eligible farmlands may be classified under the Farm Property Class and taxed at a reduced rate. For information about the farm property class tax rate program or the process of filing a Request for Reconsideration (RFR), contact the Ontario Ministry of Agriculture, Food and Rural Affairs at 1-877-424-1300.
- **Managed Forest Tax Incentive Program:** Eligible properties may be classified under the Managed Forest Property Class and taxed at a reduced rate. For information about the managed forest tax incentive program or the process of filing a RFR, please contact the Managed Forest Tax Incentive Program, Ministry of Natural Resources Integration Branch at 1-855-866-3847 or by e-mail: [MFTIP@ontario.ca](mailto:MFTIP@ontario.ca).
- **Conservation Land Tax Incentive Program:** Eligible properties may be classified under the Conservation Land Property Class and that portion of the property will be 100 per cent tax exempt. For information about the conservation land tax incentive program or the process of filing a RFR, please contact the Ministry of Natural Resources at 1-800-268-8959.

### What is the dispute process?

If you believe that your residential, farm, managed forest or conservation land property has been assessed incorrectly, you must file a RFR with the corresponding program administrator, or the Municipal Property Assessment Corporation (MPAC) for residential matters. If you are not happy with the outcome of this process, you can file an appeal with the ARB. The deadline for appealing to the ARB is 90 days from the completion of the RFR process.

### What is the cost to file?

Filing an RFR with the Program Administrator or MPAC is free. The required non-refundable fee for filing an appeal with the ARB is \$125 for properties classified as farm, managed forest or conservation land. The required non-refundable fee for filing an appeal with the ARB is \$300 for properties classified as commercial or industrial.

## How do I file my appeal for my farm, managed forest or conservation land property?

You can file your appeal online at <http://elto.gov.on.ca/arb/efile-an-appeal/> using E File or by printing the form and filling it out. There is a \$10 discount when E Filing. Please fill out **both** the ARB Property Assessment Appeal form and the Special Tax Class form if not using the E File service.

## 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:

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