



Tax Appeals

The Assessment Review Board (ARB) hears some appeals under the Municipal Act, 2001 and the City of Toronto Act, 2006. These appeals deal with the amount of municipal taxes levied on a property. The City of Toronto Act, 2006 applies to property in the City of Toronto, and the Municipal Act, 2001 applies to property in other Ontario municipalities. Usually, these appeals are from a decision made by the municipality about a tax matter, but they can be made directly to the ARB.

What is the difference between a tax appeal and an assessment appeal?

Both the Municipal Act, 2001 and the City of Toronto Act, 2006 allow for appeals to the ARB on issues relating to the calculation of taxes. Municipal taxes are calculated based on the value of a property, as determined by the Municipal Property Assessment Corporation (MPAC). The assessed value of property is the issue the ARB deals with in Assessment Act appeals, while the calculation resulting from those values is the issue in appeals under the Municipal Act, 2001 and the City of Toronto Act, 2006.

How do I file a tax appeal with the ARB?

Contact the municipality first, if you have a concern about the calculation of municipal taxes. They will let you know about the process to dispute the issue. In some cases you will have to apply to the municipality and then, if you are not satisfied with the outcome, you can appeal to the ARB. In other cases you may be able to appeal to the ARB directly.

File your appeal using the correct appeal form. To access these forms posted on the ARB website, [click here](#).

After filling out the correct form, send it to the ARB **before the deadline**, along with the required filing fee. Send your appeal:

By fax: 416-314-3717 or 1-877-849-2066, or

By mail: 655 Bay Street, 15th Floor, Toronto ON, M5G 1E5, or

In person: 655 Bay Street, 15th Floor, Toronto (on Bay, north of Dundas)

How do I file an application because of extreme poverty or sickness?

For information on how to file an application to cancel or reduce your taxes because of extreme poverty or sickness, contact the municipality. Additional information on poverty appeals can also be found on our website, in our information sheet on Tax Relief Due to Poverty or Sickness, available [here](#).

What are the ARB's filing fees?

The filing fees for appeals pursuant to the Municipal Act, 2001 and the City of Toronto Act, 2006 depend on the type of appeal you are filing. Review the **fee chart** or forms for the correct filing fee or contact the ARB at (416) 212-6349 or 1-866-648-2248 for more information. There are no refunds for appeal filing fees.

Who can file a tax appeal?

The owner of the property or other people with an interest in the property, such as tenants or occupants, as well as the spouses of those people, may file a tax appeal.

What are the deadlines for filing tax appeals?

The filing deadlines for appeals pursuant to the Municipal Act, 2001 and the City of Toronto Act, 2006 are set by legislation and cannot be waived or altered by the ARB. The deadlines are listed on the forms.

What happens after I file my appeal with the ARB?

The ARB will send you a letter acknowledging that your appeal was received. If anything is missing from your appeal, such as supporting documents or the filing fee, the ARB will request the missing items in an acknowledgement letter. Supporting documents are decisions relating to your tax matter issued by the municipality and are important for determining issues in your appeal, including the filing deadline.

After the appeal is entered into the ARB's system, the ARB will advise you of the dates for steps in your appeal, which will be heard by summary proceeding. Please see the information sheet on General and Summary Proceedings for details about these proceedings. It is available [here](#).

How do I prepare for my hearing?

The hearing is your opportunity to prove your case. A case must be proven with evidence, so it is important that you appear at your hearing with the evidence you need, which could include:

- Your initial application;
- Any decisions made by the city;
- Your tax bill; and
- Other factual information that supports your position

Under the ARB's Rules of Practice and Procedure you are required to disclose to all other parties all documents in your possession, control or power, that are relevant to the matters raised in your appeal.

Do I have to be at my hearing?

Unless you have someone to represent you at a hearing, you must attend your hearing. If you do not attend, the ARB may dismiss your appeal. If you know that you will be unable to attend, you must send the ARB a request to adjourn the hearing. More information about adjournments is provided in the information sheet on Adjournments, available [here](#).

What happens when my hearing is finished?

At the end of your hearing the ARB Member that heard your case may give an oral decision, or the Member may reserve the decision for a later date. The decision will be sent to you in the mail. More information about decisions is provided on the website.

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