



MUNICIPAL ACT APPLICATION/APEAL – LIMITATION OF TAXES

Form and Instruction for filing a *Municipal Act, 2001* application/appeal with the Assessment Review Board and information on how to prepare for your hearing event.

Please note: This form is for Municipal Act applications/appeals – Limitation of Taxes only. Do not use this form to file assessment complaints (sections 33, 34 or 40 of the *Assessment Act*). Do not use this form for any other applications, appeals and/or complaints under the *Municipal Act, 2001*. Different forms are available to file the other applications, appeals and complaints. Issues of tax exemption can only be addressed by the Superior Court of Justice.

Before Filing: Please contact the municipality where the property is located for information regarding the tax account and the application/appeal process. The ARB can only accept applications under section 334 where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on Municipal Act applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law. Under section 334*, it is possible to file an appeal with the ARB when council fails to make a decision about your application by the legislated deadline.

Required Filing Fee: \$25.00 for each appeal. Your application/appeal will not be accepted without the required filing fee.

Filing Deadline: Filing deadlines are established by legislation and cannot be waived by the ARB. Filing deadlines depend on the type of application or appeal you are making.

Important: Please attach to your appeal a copy of the supporting document requested in Part 2 of the appeal form. The ARB cannot determine if your appeal has been filed on time without the supporting document.

Accessibility: 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.

These descriptions are summarized – please refer to the *Municipal Act, 2001*.

SECTION NUMBER AND APPLICATION/APEAL REASON		FILING DEADLINE
334	Overcharge in calculating taxes by reason of a gross or manifest error.	File by February 28 of the year after the year for which the application is being made.
334*	Appeal a decision that the municipal council made on your application under section 334.	File within 35 days after council makes its decision.
334*	Municipality failed to make its decision on your application under section 334.	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.
337*	Appeal a decision that the municipal council made on a 337 application by Treasurer to increase your taxes.	File within 35 days after council makes its decision.

* The asterisk is used for ARB purposes only.

Each taxation year is considered a separate application/appeal. A separate form must be submitted to the ARB for each taxation year.

Instructions for filing a *Municipal Act, 2001* application/appeal with the Assessment Review Board

Part 1: Property Information

Please refer to your municipal property tax bill or property assessment notice when completing this section.

Roll Number: The roll number is a 19-digit number assigned to each property. Please ensure that this number is accurately recorded on each page of the appeal form.

Street Address and Property Description: Enter the municipal address of the property for which you are filing a Municipal Act application/appeal.

Municipality: Note the city, town or village in which the property is located.

Preferred Language: Check the appropriate box indicating your language preference for receiving ARB services, including hearings, notices and other public information materials.

Part 2: Application/Appeal Information

Application/Appeal Reason:

Check the appropriate box to indicate the reason for your application/appeal. Check only one box.
Continue moving to the right along the same row to complete the application/appeal.

Taxation Year:

Write in the taxation year that is the subject of your application/appeal.

Supporting Documents: Supporting documents are required by the Assessment Review Board to determine if your Municipal Act appeal has been filed within legislated deadlines. Check the appropriate box to indicate you have attached a copy of the supporting document to the appeal form.

If you do not have a copy of your supporting document, do not wait to file the appeal. **Filing deadlines are established by legislation and cannot be waived.** If you do not submit the required document with your appeal, the ARB will send you an Acknowledgement Letter requesting a copy of the required document.

Filing Deadline:

This is the last day a Municipal Act application/appeal can be filed with the Assessment Review Board. **Filing deadlines are established by legislation and cannot be waived.** Filing deadlines are not the same for all section numbers. It is important that you file your Municipal Act application/appeal by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

Part 3: Applicant/Appellant Information

Representative:

Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this application/appeal. If you have a representative, please complete Parts 3 and 4 of the form.

Owner:

Check the appropriate box to indicate if you are the owner of the property.

Contact Information:

Provide your contact information including name, address and telephone number(s).

You must notify the Assessment Review Board in writing of any change of address or telephone number.

Personal information requested on this form is collected under the various sections of the *Municipal Act, 2001*. After an application/appeal is filed, all information relating to this application/appeal may become available to the public. For additional information, please contact an ARB Public Inquiry Assistant at (416) 212-6349 or toll-free at 1-866-448-2248. The *Municipal Act, 2001* is available at www.elto.gov.on.ca.

Part 4: Representative Authorization

If you have chosen someone to act on your behalf, please provide their name, address, telephone number, fax number and e-mail address. You will need to sign this section and provide your representative with a copy of the form. If you provided a letter or another form of written authorization for your representative, please make sure the representative checked the box in this section confirming he or she received your written authorization.

Part 5: How to File an Application/Appeal

You can file your application/appeal in a number of ways. Please choose only ONE of the following filing options:

Mail it to:

Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5

Fax it to:

(416) 314-3717 or 1-877-849-2066 (toll free) (For faxing applications, appeals and complaints only.)

Deliver it in person to:

655 Bay Street, 15th Floor. (East side of Bay Street, north of Dundas)

Please file only ONCE. If you are unsure that your filing attempt was successful and resubmit, please mark any other submissions COPY to avoid duplicate charges.

You will receive an Acknowledgement Letter by mail once your application/appeal has been received by the ARB, followed by a Notice of Hearing once your hearing has been scheduled.

Please note: Once you have filed your Municipal Act application/appeal, any additional correspondence with the ARB should be copied to all parties as well.

Part 6: Required Filing Fee

- **If you are faxing your Municipal Act application/appeal**, payment must be made by VISA or MasterCard, in Canadian funds. Please include your credit card number, expiry date, cardholder's name and the cardholder's signature.
- **If you are mailing your Municipal Act application/appeal**, payment can be made by credit card, cheque or money order, in Canadian funds, payable to the **Minister of Finance**. Please note the applicable roll number(s) on the front of the cheque or money order. **Please do not mail cash**. Please note that if a financial institution returns your cheque, an administration fee of \$35 will apply.
- **If you are delivering your Municipal Act application/appeal in person**, payment can be made by cash, cheque, money order, debit card or credit card.

The filing fee is non-refundable. You will receive an **Acknowledgement Letter** in the mail once your application/appeal has been received, followed by a **Notice of Hearing** when your hearing has been scheduled.

The information you fill in under Required Filing Fee is confidential. It will only be used to process your application/appeal and will not be placed on file.

For further information, please contact the Assessment Review Board at 416-212-6349, toll free at 1-866-448-2248 or online at www.elfto.gov.on.ca.

How to Prepare for Your Hearing Event

1. Gather the information you require to support your case, including:
 - your initial application to the municipal council and any decision of the municipal council (if you are appealing a decision of municipal council);
 - your property tax bill;
 - any factual information, including documents that you require to support your case.
2. Contact the municipality to discuss your case.
3. Consider how you will present your case to the Board.
 - Decide which documents you will provide to the Board at the hearing.
 - Bring photocopies to the hearing of any documents you would like the Board to consider in support of your case. We suggest three copies of each document: one for the Board, one for the municipality, and one for you.
 - Decide whether you will require any witnesses other than yourself to give evidence at the hearing.
 - Contact your witnesses once you receive the Notice of Hearing to inform them of the hearing date, time and location.
 - If necessary, you can obtain a Summons to Witness from the Board's Registrar.
 - Consider whether there is any need for parties to exchange documents prior to the hearing.
 - Request from the municipality copies of any documents they will be relying on to support their position.
 - Prior to the hearing, consider providing the municipality with copies of the documents that you will be relying on at the hearing.

At this point, please remove the instructions (pages 1, 2 & 3) from the following application/appeal form and keep the information on how prepare for your hearing event.

