



MUNICIPAL ACT APPLICATION – BY TREASURER

Form and Instructions for filing a *Municipal Act, 2001* application with the Assessment Review Board.

Please note: This form is for **Municipal Act applications - by Treasurer 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: The Assessment Review Board (ARB) can only accept applications under sections 337, 357.(4) and 359.(1) 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.

Required Filing Fee: \$25.00 for each appeal. The application 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 being made.

Important: Please attach to this application a copy of the supporting document requested in Part 2 of the application form.

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 <i>Municipal Act, 2001</i> .		
SECTION NUMBER AND APPLICATION REASON	FILING DEADLINE	
337	To increase taxes under Part IX Limitation on Taxes for Certain Property Classes: undercharge in calculating taxes by reason of a gross or manifest error.	Apply by December 31 of the year after the year for which the application is being made.
357.(4)	To decrease taxes under Part X Tax Collection: to cancel, reduce, refund taxes under 357(1)(f) or (g) only: (f) gross or manifest error that is clerical or factual (g) repairs or renovations, could not be used for its normal use for at least 3 months.	Apply by April 30 of the year after the year for which the application is being made, if no application is made by a person by February 28 of the year after the year for which the application is being made.
359.(1)	To increase taxes under Part X Tax Collection: undercharge in calculating taxes by reason of a gross or manifest error.	Apply by December 31 of the year after the year for which the application is being made.

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

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

Part 1: Property Information

- 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 application form.
- Street Address and Property Description:** Enter the municipal address of the property for which you are filing a Municipal Act application.
- Municipality:** Note the city, town or village in which the property is located.
- Preferred Language:** Check the appropriate box indicating the language preference for receiving ARB services, including hearings, notices and other public information materials.

Part 2: Application Information

Application Reason: Check the appropriate box to indicate the reason for the application. Check only one box.

Continue moving to the right along the same row to complete the application.

Taxation Year: Write in the taxation year that is the subject of the application.

Supporting Documents: Supporting documents are required by the Assessment Review Board to process Municipal Act applications. To avoid delays in processing applications, please attach to this application a copy of the document requested.

If you are filing a Municipal Act application under section 357.(4) please provide any notice/communication sent to any persons regarding the municipality's proposed cancellation, reduction or refund.

*** IMPORTANT: the Board no longer accepts 357.(4) applications filed in a list format. A completed application form must be filed for each roll number and taxation year.**

Filing Deadline: This is the last day a Municipal Act application 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 the Municipal Act application by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

Part 3: Municipal Contact Information

Representative: Check the appropriate box to indicate if there is a representative to act on the municipality's behalf with regard to this application. If there is a representative, please complete Parts 3 and 4 of the form.

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 is filed, all information relating to this application 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.elfto.gov.on.ca.

Part 4: Representative Authorization

If you have chosen someone to act on the municipality's behalf, please provide their name, address, telephone number, fax number and e-mail address. You will need to sign this section and provide the representative with a copy of the form. If you provided a letter or another form of written authorization for the 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

You can file the application 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) 645-1819 or 1-866-297-1822 (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 the application has been received by the ARB, followed by a Notice of Hearing once the hearing has been scheduled.

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

Part 6: Required Filing Fee

- **Please Note:** If you are filing a Municipal Act application under section 357.(4) the Board no longer accepts these types of applications filed in a list format. A completed application form must be filed for each roll number and taxation year accompanied by the required filing fee of \$25.00 per application.
- **If you are faxing this Municipal Act application** payment must be made by VISA or MasterCard, in Canadian funds. Please include the credit card number, expiry date, cardholder's name and the cardholder's signature.
- **If you are mailing this Municipal Act application** 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 the cheque, an administration fee of \$35 will apply.
- **If you are delivering this Municipal Act application 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 the application has been received, followed by a **Notice of Hearing** when the hearing has been scheduled.

The information you fill in under Required Filing Fee is confidential. It will only be used to process the application 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.elto.gov.on.ca.

At this point, please remove the instructions (pages 1, 2 & 3) from the following application form.

Roll Number:

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Part 2: Application Information - Continued

PLEASE CHECK ONLY ONE REASON FOR THE APPLICATION	TAX YEAR	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPLICATION FORM	FILING DEADLINE
<p>Application: section 357.(4)</p> <p>To decrease taxes under Part X Tax Collection: to cancel, reduce, refund taxes under 357(1)(f) or (g) only:</p> <p><input type="checkbox"/> 357(1)(f) gross or manifest error that is clerical or factual error</p> <p>OR</p> <p><input type="checkbox"/> 357(1)(g) repairs or renovations, could not be used for its normal use for at least 3 months</p>	_____	<p>Specify proposed decision. Check one only:</p> <p><input type="checkbox"/> Cancel <input type="checkbox"/> Reduce <input type="checkbox"/> Refund</p> <p>Specify amount of proposed cancellation, reduction or refund:</p> <p>\$ _____</p> <p><input type="checkbox"/> I have attached any notice/communication sent to any person regarding this proposed cancellation, reduction or refund.</p>	<p>Apply by April 30 of the year after the year for which the application is being made, if no application is made by a person by February 28 of the year after the year for which the application is being made.</p>

OR

<p><input type="checkbox"/> Application: section 359.(1)</p> <p>To increase taxes under Part X Tax Collection: undercharge in calculating taxes by reason of a gross or manifest error.</p>	_____	<p>None</p>	<p>Apply by December 31 of the year after the year for which the application is being made.</p>
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Part 3: Municipal Contact Information

Do you have a representative? Yes No *If yes, complete Parts 3 & 4.*

Municipality: _____

Last name: _____ First name: _____

Professional title: _____

Mailing address: _____
Street Address City

Province Country (if not Canada) Postal Code

Telephone #: _____ Fax #: _____

E-mail address: _____

Applicant signature: _____

Please note: 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 is filed, all information relating to this application may become available to the public. For additional information, please contact an ARB Public Inquiry Assistant at (416) 212-6349 or toll free at 1-800-263-3237. The *Municipal Act, 2001* is available at www.elto.gov.on.ca.

Roll Number:

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Part 4: Representative Authorization

I hereby authorize the named company and/or individual(s) to represent the municipality:

Company name: _____

Last name: _____ First name: _____

Mailing address: _____

Street address

Apt/Suite/Unit#

City

Province

Country (if not Canada)

Postal Code

Telephone #: _____ Fax #: _____

E-mail address: _____

Applicant signature: _____

Representatives who are NOT legal counsel **must** confirm that they have **written authorization** by checking the box below.

I certify that I have written authorization from the complainant to act as a representative with respect to this complaint on his or her behalf and I understand that I may be asked to produce this authorization at any time.

Note: Anyone in Ontario providing legal services requires a licence, unless the group or individual is not captured by the Law Society Act or is exempt by a Law Society by-law. By-law 4 exempts persons who are not in the business of providing legal services and occasionally provide assistance to a friend or relative for no fee. For information on licensing please refer to the Law Society of Upper Canada's website www.lsuc.ca or call 416-947-3315 or 1-800-668-7380.

Part 5: How to File an Application

File the application using only **ONE** of the following options:

Mail it to: Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5

Fax it to: (416) 645-1819 or 1-866-297-1822 (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)

For additional information, call (416) 212-6349, (toll free) 1-866-448-2248 or visit our website: www.elto.gov.on.ca.

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

Roll Number:

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Part 6: Required Filing Fee

Total fee submitted: \$ _____ by: Cheque Money Order OR

Credit card: Visa MasterCard

Credit card #: _____ Expiry date: _____ / _____
month year

Cardholder's name: _____

Cardholder's signature: _____

- **Please Note: If you are filing a Municipal Act application under section 357.(4) the Board no longer accepts these types of applications filed in a list format. A completed application form must be filed for each roll number and taxation year accompanied by the required filing fee of \$25.00 per application.**
- If you are **not** paying by credit card, the filing fee must be received by 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 send cash by mail.**
- If you are paying by VISA or MasterCard, **the Board will accept a faxed application with the full credit card information requested above.**
- **Please note that if a financial institution returns your cheque, an administrative fee of \$35 will apply.**
- **The fee is non-refundable.**
- You will receive an **Acknowledgement Letter** followed by a **Notice of Hearing**.

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

For office use only:

Fee Received: \$ _____ ___ Cash ___ Cheque ___ Money order ___ Credit card

Verified by: _____