



General and Summary Proceedings

After you file an appeal with the Assessment Review Board (ARB), the ARB will determine whether your appeal will be heard by way of General Proceeding or by way of Summary Proceeding. A Summary Proceeding requires fewer steps, and applies to appeals that are less complex.

General Proceeding

Which appeals will be heard by way of General Proceeding?

All Assessment Act appeals will be heard by way of General Proceeding, except where the property appealed is classified as residential, farm, or managed forest property. Appeals under the Municipal Act, 2001 or City of Toronto Act will only be heard by way of General Proceeding if the property also has an *Assessment Act* appeal that will be heard by way of General Proceeding.

What are the procedural steps for appeals that will be heard by way of General Proceeding?

The ARB will assign a commencement date that will take place within the four-year assessment cycle, where parties will be required to start working on the appeal. Each appeal must follow a schedule of events which outlines the procedural steps that parties must complete and the due date for completing each step. Under the ARB *Rules of Practice and Procedure*, the following steps form part of the schedule of events for General Proceedings:

- The ARB will set a commencement date for each appeal, and is open to suggestions from the parties.
- All parties will be expected to comply with due dates specified in the assigned schedule of events for an appeal.
- The schedule of events will include deadlines for disclosure, statement of issues, statement of responses, mandatory meetings between parties and a settlement conference conducted by the ARB.
- If the parties are unable to settle the appeal amongst themselves, the schedule of events includes a due date for the parties to file with the ARB all issues and documents on which they intend to rely on at the hearing. No issues may be raised, or documents admitted as evidence if they have not been filed with the ARB by this due date.
- Adjournments will only be granted in exceptional circumstances such as an emergency. For more information on adjournments, see the information sheet on Adjournments, available [here](#).

What if I believe my matter should be heard by way of Summary Proceeding?

You may submit a written request to the ARB if you wish to change a General Proceeding appeal to a Summary Proceeding appeal. Your written request must be made using the **Expedited Board Directions Form** and indicate whether all parties agree to this change. If all parties do not agree, a motion may be brought under the ARB's *Rules of Practice and Procedure*. The ARB, on its own, may transfer a matter at any time into a different proceeding process to speed up resolution of the matter.

Summary Proceeding

Which appeals will be heard by way of Summary Proceeding?

If the property appealed is classified as residential, farm or managed forest, the appeal will be heard by way of Summary Proceeding. An appeal under the Municipal Act, 2001 or City of Toronto Act will also be heard by way of Summary Proceeding, unless the property also has an *Assessment Act* appeal being heard by way of General Proceeding.

What are the procedural steps for appeals heard by Summary Proceeding?

The ARB will assign a commencement date that will take place within the four-year assessment cycle, where parties will be required to start working on the appeal. Each appeal must follow a schedule of events which outlines the procedural steps that parties must complete and when each step must be completed by. This schedule of events for the Summary Proceeding is less complex and requires fewer steps than the schedule of events for the General Proceeding.

The following process applies to Summary Proceedings:

- The ARB will send parties their commencement date for each property.
- All parties will be expected to comply with due dates specified in the assigned schedule of events for an appeal.
- The schedule of events will include disclosure, and a mandatory meeting among parties to discuss settlement.
- Only evidence filed by the filing due date specified in the schedule of events will be considered at a hearing. The ARB will not permit late evidence to be admitted at the hearing.
- An adjournment will only be granted in exceptional circumstances. For more information on adjournments, see the information sheet on Adjournments, available [here](#).

Is there a settlement conference held for appeals heard by way of Summary Proceeding?

The schedule of events for an appeal that follows a Summary Proceeding does **not** include a settlement conference. However, parties are required to meet amongst themselves to attempt to resolve the issues in dispute before a hearing is scheduled.

What if I believe my matter should be heard by way of General Proceeding?

You may submit a written request to the ARB if you wish to change a Summary Proceeding appeal to a General Proceeding appeal. Your written request must be made using the **Expedited Board Directions Form** and indicate whether all parties agree to this change. If all parties do not agree, a motion may be brought under the ARB's *Rules of Practice and Procedure*. The ARB, on its own, may transfer a matter at any time into a different proceeding process to speed up resolution of the matter.

What if we are able to complete all of the events Schedule of Events earlier than required? Can we ask the Board to schedule a Mediation or Settlement Conference?

You may submit a written request to the ARB for early scheduling of a Settlement Conference or Mediation and are able to complete all of the events Schedule of Events earlier than required. Your written request must be made using the **Expedited Board Directions Form**. The requesting party must provide the ARB with written confirmation of the following:

- Whether all parties, including the municipality, consent to the request
- All events in the Schedule of Events have been completed.
- The date on which each party will file the documents set out in Rule 37 and a mediation brief or settlement conference brief.
- An acknowledgement by all parties that Rules 48 and 49 will apply from that filing date.

The ARB will only schedule a Settlement Conference or Mediation once all the required documents have been submitted. The due dates set out in the prescribed Schedule of Events are still in full effect. If the parties are unable to come to a resolution after the Settlement Conference or Mediation the ARB will not grant an extension of the Schedule of Events. Parties cannot request scheduling of a Full-Hearing, unless a Settlement Conference or Mediation has been completed.

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

ISBN 978-1-4435-8448-7 / © Queen's printer for Ontario, 2017

Disponible en français: Voici ce que vous devez savoir sur le processus régissant les demandes de réexamen d'une décision