



## Third Party Appeals

### What is a third party appeal?

A third party appeal is an appeal filed with the Board by someone other than the assessed (property owner).

### How do I file a third party appeal?

If you wish to file a third party appeal, please complete the Board's *Property Assessment Appeal Form* found on [our website](#). Be sure to complete all sections of the form **including** part 5 (*Third Party Appeal Information*).

As a non-owner, you must appeal the assessment directly to the Board first and may not file a RfR with MPAC. You must send a copy of the appeal form to the owner by the filing deadline. The appeal deadline is March 31 of the tax year for annual assessments, or 90 days from the notice date for other types of assessments. If the property owner is not sent a copy, your appeal will not be considered valid. Please be sure to include the date you sent the property owner a copy of the appeal form when submitting your appeal form.

### What do I do if someone files a third party appeal against my property?

If someone files an appeal against your property you will receive a copy of the appeal form from the individual who filed the appeal. As the assessed individual, you will also receive notice for any subsequent hearing event; however it is optional whether you wish to attend or not. Once a decision has been rendered on the appeal, you will receive a copy in the mail.

### Where can I find more information?

For more information please refer to [our website](#) or call 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:

**Environment and Land Tribunals Ontario**

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Telephone: (416) 212-6349 or toll free: 1-866-448-2248

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