



CITY OF TORONTO ACT APPLICATION – BY TREASURER

Form and Instructions for filing a City of Toronto Act, 2006 application with the Assessment Review Board.

Please note: This form is for City of Toronto Act, 2006 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 City of Toronto Act, 2006 or 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 300, 323.(4) and 326.(1) where the City of Toronto has passed a by-law that gives the ARB the same authority as municipal council to decide on City of Toronto Act, 2006 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 City of Toronto Act, 2006.

SECTION NUMBER AND APPLICATION REASON		FILING DEADLINE
300	To increase taxes under Part XII Limits on Traditional Municipal Taxes: 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.
323.(4)	To decrease taxes under Part XIII Collection of Traditional Municipal Taxes under 323.(1)(f) or (g) only: (f) removal of a mobile unit during the year or during the preceding year after the return of the assessment roll. (g) gross or manifest error that is clerical or factual.	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.
326.(1)	To increase taxes under Part XIII Collection of Traditional Municipal Taxes: 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 City of Toronto Act, 2006 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 address of the property for which you are filing a City of Toronto Act, 2006 application.

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 City of Toronto Act, 2006 applications. To avoid delays in processing applications, please attach to this application a copy of the document requested.

If you are filing a City of Toronto Act, 2006 application under section 323.(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 323.(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 City of Toronto Act, 2006 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 City of Toronto Act, 2006 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 City'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).

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 in accordance under the various sections of the City of Toronto Act, 2006. All of the information related to the appeal including your Name and Contact information will be shared with the public and used for the purposes of the ARB business and the resolution of the appeals. Information about the ARB can be found at www.eltogov.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) 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 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 City of Toronto Act, 2006 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 City of Toronto Act, 2006 application* under section 323.(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 City of Toronto Act, 2006 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 City of Toronto Act, 2006 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 City of Toronto Act, 2006 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.



CITY OF TORONTO ACT APPLICATION – BY TREASURER

Environment and Land Tribunals Ontario
Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5
Phone: (416) 212-6349 or 1-866-448-2248 Fax: (416) 314-3717 or 1-877-849-2066
Website: www.elto.gov.on.ca

Application #
Receipt #
Date Stamp
<i>For office use only</i>

Please note: This form is for City of Toronto Act, 2006 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 City of Toronto Act, 2006 or 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 300, 323.(4) and 326.(1) where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on City of Toronto Act, 2006 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. Please see Part 2 for the filing deadline.

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

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.

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

Part 1: Property Information (Please print clearly)

Roll number:

* PLEASE copy this roll number in the space provided at the top of every page of this form*

Street address: _____

Municipality: **City of Toronto**

Please choose preferred language: English French

Part 2: Application Information

These descriptions are summarized – please refer to the City of Toronto Act, 2006.			
PLEASE CHECK ONLY ONE REASON FOR THE APPLICATION	TAX YEAR	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPLICATION FORM	FILING DEADLINE
<input type="checkbox"/> Application: section 300 To increase taxes under Part XII Limits on Traditional Municipal Taxes: undercharge in calculating taxes by reason of a gross or manifest error. <input type="checkbox"/> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead	_____	None	Apply by December 31 of the year after the year for which the application is being made.

OR

Continue to next page for additional application choices.

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 323.(4)</p> <p>To decrease taxes under Part XIII Collection of Traditional Municipal Taxes under 323(1)(f) or (g) only:</p> <p><input type="checkbox"/> 323(1)(f) removal of a mobile unit during the year or during the preceding year after the return of the assessment roll.</p> <p>OR</p> <p><input type="checkbox"/> 323(1)(g) gross or manifest error that is clerical or factual</p> <p><input type="checkbox"/> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead</p>	<p>_____</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>\$ <input type="text"/> <input type="text"/></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 326.(1)</p> <p>To increase taxes under Part XIII Collection of Traditional Municipal Taxes: undercharge in calculating taxes by reason of a gross or manifest error.</p> <p><input type="checkbox"/> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead</p>	<p>_____</p>	<p style="text-align: center;">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: **City of Toronto**

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 in accordance under the various sections of the City of Toronto Act, 2006. All of the information related to the appeal including your Name and Contact information will be shared with the public and used for the purposes of the ARB business and the resolution of the appeals. Information about the ARB can be found 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) 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)

For additional information, call (416) 314-6900, (toll free) 1-866-448-2248 or visit our website: www.elfto.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 City of Toronto Act, 2006 application under section 323.(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: _____