



Tribunals Ontario

Assessment Review Board

(Disponible en français)

Tax Relief Due to Sickness or Extreme Poverty

What is a sickness or extreme poverty appeal?

Both the Municipal Act, 2001 and the City of Toronto Act, 2006 permit municipalities to cancel, reduce or refund all or part of taxes if you are unable to pay your taxes because of sickness or extreme poverty. If you believe you are entitled to tax relief for a particular tax year, you must apply before February 28 of the following year. Applications are made to the municipality, unless the municipality has passed a by-law that gives the power to grant this tax relief to the Assessment Review Board (ARB).

How do I file this appeal?

If you are unable to pay your taxes because of sickness or extreme poverty you should contact your municipality for information on how to apply for tax relief. They will let you know the process to follow.

In some cases, you will have to apply to the municipality and then, if you are not satisfied with the outcome, you can appeal to the ARB. In other cases, you may be able to apply directly to the ARB.

In either case, the deadline for applying for tax relief for each tax year is February 28 of the following year. For example, if you are seeking tax relief from your 2024 taxes, you would need to file your application on or before February 28, 2025.

File your appeal using the Board's **e-file** system on the website or the Sickness or Extreme Poverty Appeal Form, available **here**.

When filling out the form, send it to the ARB **before the deadline**. There is no filing fee for Sickness or Extreme Poverty Appeals. Send your appeal:

By email: arb.registrar@ontario.ca

You will be sent an acknowledgement letter letting you know that the ARB has received your appeal and that a hearing will be scheduled.

How do I prepare for my hearing?

Your appeal will be scheduled to two events; the first is a pre-hearing teleconference call and the second is the full hearing. To prepare for the full hearing, at the pre-hearing the Member will discuss the evidence that is required as well as determine the date for the full hearing. After the pre-hearing,

the Board will issue a Procedural Order which will summarize the full hearing requirements, where and when to submit your evidence and advise parties of the full hearing date and time.

Your evidence should:

- relate to the tax year of your appeal, and
- relate to all adults living with you.

Some examples of the kinds of evidence you may be required to provide to prove your claim include:

- income statements from any source, including an employer, long term disability, spouses' income, income from a tenant, or any other source,
- personal income tax assessments from the Canada Revenue Agency,
- documentation related to the Ontario Disability Support Program,
- personal bank statements for all your bank accounts,
- a listing of all your assets and their value, including the value of the property, any other properties, vehicles, investments, RRSP's, Canada Savings Bonds, and any other assets,
- copies of monthly bills, and a detailed list of expenses, including items such as medications, medical supplies, transportation, loan payments, mortgage payments, groceries, personal expenses, childcare, housing, life insurance, and any other expenses,
- supporting documents from doctors or other medical professionals for any medical care,
- supporting documents to show that you were unable to work because of sickness, such as documents from the Workplace Safety and Insurance Board, and
- any other evidence that you feel will support your position.

Under the ARB's Rules of Practice and Procedure, you are required to disclose to the municipality **all** documents in your possession, control, or power, that are relevant to the matters raised in your appeal, even if you do not intend to rely on a particular document at the hearing.

Where will my hearing take place?

The Board will issue Notice of Hearing to all parties by email (or mail, if need be) which will contain details regarding the date, time, and format of hearing. The Board conducts all hearings electronically. The pre-hearings are conducted by either telephone conference call or Zoom and the full hearings are conducted by Zoom.

Can anyone watch my hearing?

No. Appeals that deal with sickness or extreme poverty are private. These hearings only involve the person who filed the appeal, the municipality, and the ARB.

What if I am going to be late to my hearing?

Please contact the ARB as soon as you realize you may be late. E-mail [**arb.registrar@ontario.ca**](mailto:arb.registrar@ontario.ca).

What if I need an interpreter?

Most hearings are held in English. The ARB can hold hearings in French or have a sign language interpreter at your hearing if you request it at least 25 days prior to your hearing date. If you would like to bring someone to your hearing to interpret for you in any other language, you may bring them with you for that purpose.

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 e-mailing us at arb.registrar@ontario.ca.

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 the Board as soon as possible.

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 [on our website](#), or by e-mailing arb.registrar@ontario.ca.

Tribunals Ontario is comprised of 13 tribunals focused on dispute resolution in the social, property assessment, safety and licensing sectors.

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:

Tribunals Ontario – Assessment Review Board
15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6
Website: <http://tribunalsontario.ca/arb/>

© King's printer for Ontario, 2017

Disponible en français : Voici que vous devez savoir au sujet d'appel pour cause de maladie ou pauvreté extrême