



Tribunals Ontario

Assessment Review Board
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Tribunaux décisionnels Ontario

Commission de révision de l'évaluation foncière
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March 2021

TO: ARB Stakeholders;
Counsel of the Assessment Bar
Property Tax Representatives
Municipal Property Assessment Corporation (MPAC)
Municipalities

RE: Updated - Deeming of Outstanding Appeals for the 2021 Taxation year (2017 Assessment Cycle - taxation years 2019, 2020 and 2021)

I am writing to advise you of the process the Board will follow with respect to deemed appeals for the 2019, 2020 and 2021 taxation years. Further to the announcement in March 2020 where the Government announced the postponement of the 2021 taxation year, the board will be proceeding to “deem” into 2021. The last day to appeal for the 2021 taxation year, March 31, 2021.

- In accordance with s. 40(26) of the *Assessment Act*, where the Board has not issued a decision on an appeal before March 31st of the subsequent taxation year, an appellant will be deemed to have made an appeal for that subsequent taxation year. The ARB will create a new “deemed appeal” where a property/roll number has unresolved appeals at the deadline.
 - For example, if a decision on your 2018 appeal is issued after the deadline to file an appeal (April 2019), your property/roll number would be deemed an appeal for 2019.
- Deeming applies to all unresolved appeals until the end of the assessment cycle 2017-2021, March 31, 2021. This includes appeals related to property assessment change notices issued by the Municipal Property Assessment Corporation (MPAC).
- Deemed appeals do not require the original appellant to file an appeal or pay a fee for the subsequent taxation year. If there is a new owner of the property, the provisions of s. 40(28) of the *Assessment Act* apply.
- The Board undertakes to issue decisions on the appeals that have been heard by or otherwise resolved before Friday March 26, 2021. For these properties, appeals will not be deemed for 2021.

- Exceptions would be in cases where the Member reserves their decision or there is a request for written reasons and the decision has not been released by April 1, 2021. The decisions would include the deemed appeal.

Hearings events approaching the deadline:

- 2020 appeals that are scheduled for any hearing event and not resolved, **could** result in having a deemed appeal for the 2021 taxation year if the decisions are not released
- Please note that the deemed appeals may not appear on a docket or in a notice of hearing, but parties should be prepared to proceed with the deemed appeal.
- Where an appeal is scheduled for a hearing, and the Board is advised in writing of a withdrawal or settlement, the appeal will be removed from the hearing and a decision issued. In these cases, an appeal will not be deemed for the 2021 taxation year.

Schedule of Events and Deemed Appeals:

- For any appeals that are deemed, the deemed appeal will be added to the original appeal and existing Schedule of Events

Any questions, please write the ARB.Registrar@ontario.ca

Yours truly,

Kelly Triantafilou
Registrar