



# Tribunals Ontario

Assessment Review Board  
15 Grosvenor Street, Ground Floor  
Toronto, ON M7A 2G6  
Email: [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca)  
Website: [tribunalsontario.ca/arb](http://tribunalsontario.ca/arb)

# Late Appeal Request Form

(Disponible en français)

Date Stamp

**NOTE: This form is for submitting a Late Appeal only.**

**Under Rule 26, the Board may accept an appeal received after the time set out in the *Assessment Act* only if the appellant provides affidavit evidence to prove either that:**

- a. The appeal was sent to the Board within the time set out in the *Assessment Act*;
- or**
- b. The appellant is a person entitled to receive a notice of assessment who did not receive notice and filed the appeal with the Board within 30 days of becoming aware of the assessment or classification that is the subject of the appeal.

**Date Request Submitted to the Board (dd/mm/yyyy):** \_\_\_\_\_

*Note: This request/form must be completed in full, or your request will not be accepted by the Board.*

## Part 1: Property/Appeal Information

Property Roll Number:

Property Address:

Tax Year(s) Requested:

Appeal deadline (dd/mm/yyyy):

Are you the current legal owner of the property?  Yes  No

Provide the name on the title of the property:

Do you have a representative?  Yes  No

I would like to communicate with the ARB in:  English  French

I have accessibility requirements:  No  Yes (please contact the Board as soon as possible)

## Part 2: Requestor Information

First name:

Last name:

Company (if any):

Mailing Address

Unit number:

Street number:

Street name:

City:

Province:

Postal code:

Country (if not Canada):

Home phone number:

Business phone number:

Fax number:

Email address:

Property Roll Number:

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If you have indicated a Company name, what is **your** relationship to the current owner?

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Did you provide MPAC with a Notice of Address pursuant to s.31(4) of the *Assessment Act*?

Yes  No

If **Yes**, provide the full address and contact information (e-mail included):

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Are you the current owner of the property?  Yes  No

If **No**, please provide the current owners name and address, contact information including email address at the bottom of the form.

What day, month and year did you take possession of the property?

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Was a Request for Reconsideration filed with MPAC?  Yes \*  No

\* If **Yes**, please provide the Decision Date (dd/mm/yyyy):

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Did the property owner receive a copy of the Assessment Notice from MPAC?  Yes  No

If **Yes**, please provide the date the property owner received the notice (dd/mm/yyyy):

If **No**, please provide the date where the property owner claimed to become aware of the notice (dd/mm/yyyy):

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**Note: You are not entitled to an appeal if you were not the property owner before the Return of the Roll as per the *Assessment Act* for the year you are requesting.**

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**Part 3: Representative Information** (To be completed where there is a representative)

Company name:

Name of representative:

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Mailing Address

Unit number:

Street number:

Street name:

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City:

Province:

Postal code:

Country (if not Canada):

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Telephone number (office):

Telephone number (other):

Fax number:

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Email address:

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Representatives who are not licensed by the Law Society of Ontario must have written authorization and check the box below.

I certify that I have written authorization from the appellant to act as a representative for this appeal and I understand that I may be asked to produce this authorization at any time. I understand that I can only be a representative if I qualify for an exemption under the rules of the Law Society of Ontario.

Property Roll Number:

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**Part 4: Affidavit Evidence Requirement**

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**Rule 26 requires that you must provide evidence in support of your request by a sworn affidavit(s).**

I have attached my affidavit(s) to this request (**please note that the Board cannot accept any requests for late appeals where no affidavit has been attached**).

If you did not receive the Notice, you must attach a sworn affidavit to establish:

- The circumstances which led to you not receiving the Notice; and
- The circumstances under which you first became aware of the Notice.

I am not the property owner; below is the contact information for the property owners:

Name:

Address:

Contact information:

Email address:

\*\*\* Notices of Assessment can only be received by the owner of the property not the representative on behalf of the property owner. \*\*\*

Note: You may provide any additional background information here.

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**Part 5: How to Send Your Request**

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File your late appeal request using only ONE of the following options. If you are unsure whether you filed correctly and file more than once, please mark any additional submissions COPY to avoid duplicate charges.

**Email:**  
[ARB.Registrar@ontario.ca](mailto:ARB.Registrar@ontario.ca)

**OR**

**Mail:**  
Assessment Review Board  
15 Grosvenor St, Ground Floor  
Toronto, ON M7A 2G6