Tribunals Ontario

**Assessment Review Board**, 15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6

**Website**:www.tribunalsontario.ca/arb/ **Email**: arb.registrar@ontario.ca

*(Disponible en français)*

**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 the Board as soon as possible .

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| **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 Ci ty 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.tribunalsontario.ca/arb/**](http://www.tribunalsontario.ca/arb/)

**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, 15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6

***Email*** it to: [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca) **(Do NOT include credit card information)**

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 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.

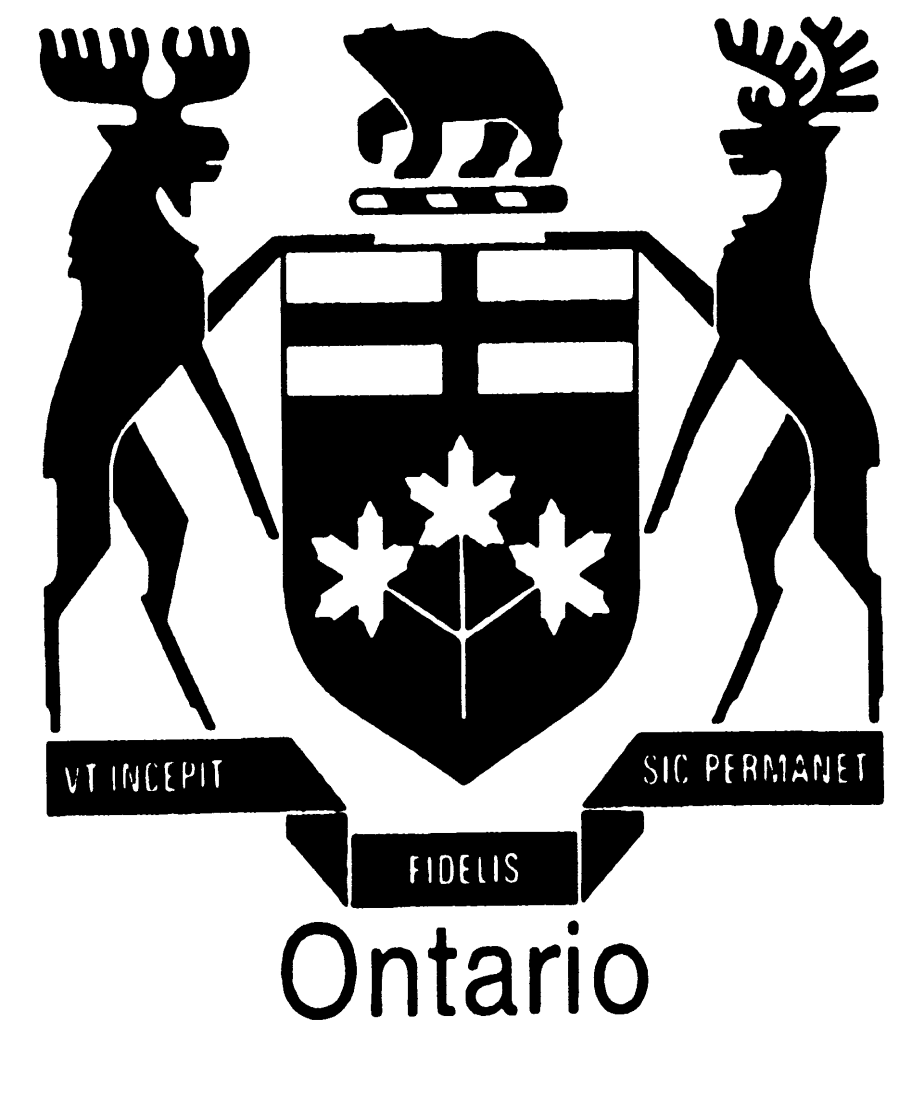
 ***If you are mailing or emailing this City of Toronto Act, 2006 application,* the Board will be in touch to set up payment by credit card. Payment by cheques will no longer be accepted. Please do not send full credit card information requested by email as the Board will not accept*.***

**The filing fee is non-refundable.** You will receive an **Acknowledgement Letter** 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 [**www.tribunalsontario.ca/arb/**](http://www.tribunalsontario.ca/arb/).

**At this point, please remove the instructions (pages 1, 2 & 3) from the following application form.**

 **CITY OF TORONTO ACT APPLICATION – BY TREASURER**

Application #

Tribunals Ontario

**Assessment Review Board,** 15 Grosvenor Street, Ground Floor

Toronto, Ontario M7A 2G6

**Website**: www.tribunalsontario.ca/arb/ **Email**: [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca)

*(Disponible en français)*

**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.

Receipt #

Date Stamp

*For office use only*

**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 the Board 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** |
| **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.  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** |
| **Application: section 323.(4)**  To decrease taxes under Part XIII Collection of Traditional Municipal Taxes under 323(1)(f) or (g) only:  323(1)(f) removal of a mobile unit during the year or during the preceding year after the return of the assessment roll.  OR  323(1)(g) gross or manifest error that is clerical or factual  The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead |  | Specify proposed decision. Check one only: Cancel Reduce Refund  Specify amount of proposed cancellation, reduction or refund:  **$**  I have attached any notice/communication sent to any person regarding this proposed cancellation, reduction or refund. | 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. |

**OR**

|  |  |  |  |
| --- | --- | --- | --- |
| **Application: section 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.  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. |

**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.tribunalsontario.ca/arb/**](http://www.tribunalsontario.ca/arb/)

**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**](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90l08_e.htm) **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 Ontario’s website** [**www.l**](http://www.lsuc.ca/)**so.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, 15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6

***Email*** it to: [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca) **(Do NOT include credit card information)**

***For additional information visit our website:***  ***www.tribunalsontario.ca/arb/.***

***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.***

**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 paying by VISA or MasterCard, **the Board will be in touch to set up payment. Please do not send full credit card information requested above by email as the Board will not accept.**

 **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 fil*e.**