



Date Stamp
<i>For office use only</i>

**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:

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 and last name:

Company (if any):

Street address:

City:

Province:

Postal Code:

Country (if not Canada):

Home phone number:

Fax number:

E-mail address:

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:

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

\*If **Yes**, please provide the Decision Date:

**Roll Number:**

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:

If **No**, please provide the date where the property owner claimed to become aware of the notice:

**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.**

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

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Company name:

Name of representative:

Street address:

Apt/Suite/Unit:

City:

Province:

Postal Code:

Country (if not Canada):

Telephone number (office):

Telephone number (other):

Fax number:

E-mail address:

*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.

**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 have attached a copy of the Assessment Notice from MPAC for which I am requesting the late appeal

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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**Roll Number:**

## **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.

**E-mail :** [ARB.Registrar@ontario.ca](mailto:ARB.Registrar@ontario.ca)

**OR**

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

**Roll Number:**

**FOR INTERNAL USE ONLY**

Staff Information:

DV directions to Staff:

Approved

Denied

Set to Motion

Signature:

Date & Time: