



## 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)

## ***Municipal Act Application/Appeal*** **– Cancel, Reduce, Refund**

(Disponible en français)

Form and Instructions for filing a *Municipal Act, 2001* application/appeal with the Assessment Review Board and information on how to prepare for your hearing event.

**Please note:** This form is for *Municipal Act* applications/appeals – Cancel, Reduce, Refund 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 *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:** Please contact the municipality where the property is located for information regarding the tax account and the application/appeal process. The ARB can only accept applications under sections 357.(1) and 358.(1) where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on *Municipal Act* applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law. Under section 357.(7) it is possible to file an appeal of municipal council's decision with the ARB. It is also possible to file an appeal under section 357.(8) when council fails to make a decision about your application by the legislated deadline.

**Required Filing Fee:** \$25.00 for each appeal. Your application/appeal 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 or appeal you are making.

**Important:** Please attach to your appeal a copy of the supporting document requested in Part 2 of the appeal form. The ARB cannot determine if your appeal has been filed on time without the supporting document.

**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.

**These descriptions are summarized – please refer to the *Municipal Act, 2001*.**

Section Number and Application/Appeal Reason	Filing Deadline
357.(1)(a) ceased to be liable to be taxed at the rate at which it was taxed due to a change in property class (b) became vacant or excess land (c) became exempt (d)(i) razed by fire, demolition or otherwise (d)(ii) damaged by fire, demolition or otherwise (e) mobile unit removed (f) gross or manifest error that is clerical or factual in nature (g) repairs or renovations preventing normal use for at least 3 months.	File by February 28 of the year after the year for which the application is being made.
† 357.(7) Appeal a decision that the municipal council made on your application under section 357.(1).	File within 35 days after council makes its decision.
† 357.(8) Municipality failed to make its decision about your application under section 357.(1).	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.
357.(15) Appeal a decision that the municipal council made on a 357.(13) application by Treasurer to restore taxes previously amended under 357.(1)(d).	File within 35 days after council makes its decision.
358.(1) Gross or manifest error in the preparation of the assessment roll. Filing for the two taxation years is considered one application with one filing fee.	File between March 1 and December 31 for one or both of the two years preceding the year in which the application is made or not until at least 61 days after the return of the roll if the time for the return of the roll is extended.
359.(5) Appeal a decision that the municipal council made on a 359.(1) application by Treasurer to increase taxes.	File within 35 days after council makes its decision.

Each taxation year is considered a separate application/appeal. A separate form must be submitted to the ARB for each taxation year, except under section 358.(1).

† Sections 357.(7) & 357.(8) can be filed online using the ARB's e-filing services.

**Instructions for filing a *Municipal Act, 2001* application/appeal with the Assessment Review Board**

**Part 1: Property Information**

Please refer to your municipal property tax bill or property assessment notice when completing this section.

**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/appeal form.

**Street Address and Property Description:** Enter the municipal address of the property for which you are filing a *Municipal Act* application/appeal.

**Municipality:** Note the city, town or village in which the property is located.

**Preferred Language:** Check the appropriate box indicating your language preference for receiving ARB services, including hearings, notices and other public information materials.

## Part 2: Application/Appeal Information

**Application/Appeal Reason:** Check the appropriate box to indicate the reason for your application/appeal. Check only one box. Please note that the application/appeal reasons listed on page 1 of the form continue on page 2. An application can be made under 358.(1) for multiple taxation years.

Continue moving to the right along the same row to complete the application/appeal.

**Taxation Year:** Write in the taxation year(s) that are the subject of your application(s)/appeal.

**Supporting Documents:** Supporting documents are required by the Assessment Review Board to determine if your *Municipal Act* appeal has been filed within legislated deadlines. Check the appropriate box to indicate you have attached a copy of the supporting document to the appeal form.

If you do not have a copy of your supporting document, do not wait to file the appeal. **Filing deadlines are established by legislation and cannot be waived.** If you do not submit the required document with your appeal, the ARB will send you an Acknowledgement Letter requesting a copy of the required document.

**Filing Deadline:** This is the last day a *Municipal Act* application/appeal 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 your *Municipal Act* application/appeal by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

## Part 3: Applicant/Appellant Information

**Representative:** Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this application/appeal. If you have a representative, please complete Parts 3 and 4 of the form.

**Owner:** Check the appropriate box to indicate if you are the owner of the property.

**Contact Information:** Provide your contact information including name, address and telephone number(s).

**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 under the various sections of the *Municipal Act, 2001*. 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 [tribunalsontario.ca/arb](http://tribunalsontario.ca/arb).

## Part 4: Representative Authorization

If you have chosen someone to act on your behalf, please provide their name, address, telephone number, fax number and e-mail address. You will need to sign this section and provide your representative with a copy of the form. If you provided a letter or another form of written authorization for your 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/Appeal

You can file your application/appeal in a number of ways. Please choose only ONE of the following filing options:

**E-file:** [tribunalsontario.ca/arb/e-file-an-appeal](http://tribunalsontario.ca/arb/e-file-an-appeal) (ONLY s.357.(7), s.357.(8))

**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 your application/appeal has been received by the ARB, followed by a Notice of Hearing once your hearing has been scheduled.

**Please note:** Once you have filed your *Municipal Act* application/appeal, any additional correspondence with the ARB should be copied to all parties.

## Part 6: Required Filing Fee

- If you are emailing your *Municipal Act* application/appeal, the Board will be in touch to set up payment. Payments 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 your application/appeal has been received, followed by a **Notice of Hearing** when your hearing has been scheduled.

The information you fill in under Required Filing Fee is confidential. It will only be used to process your application/appeal and will not be placed on file.

For further information visit us online at [tribunalsontario.ca/arb](https://tribunalsontario.ca/arb).

### How to Prepare for Your Hearing Event

1. Gather the information you require to support your case, including:
  - your initial application to the municipal council and any decision of the municipal council (if you are appealing a decision of municipal council);
  - your property tax bill;
  - any factual information, including documents that you require to support your case.
2. Contact the municipality to discuss your case.
3. Consider how you will present your case to the Board.
  - Decide which documents you will provide to the Board at the hearing.
    - Bring photocopies to the hearing of any documents you would like the Board to consider in support of your case. We suggest three copies of each document: one for the Board, one for the municipality, and one for you.
  - Decide whether you will require any witnesses other than yourself to give evidence at the hearing.
    - Contact your witnesses once you receive the Notice of Hearing to inform them of the hearing date, time and location.
    - If necessary, you can obtain a Summons to Witness from the Board's Registrar.
  - Consider whether there is any need for parties to exchange documents prior to the hearing.
    - Request from the municipality copies of any documents they will be relying on to support their position.
    - Prior to the hearing, consider providing the municipality with copies of the documents that you will be relying on at the hearing.

**At this point, please remove the instructions (pages 1, 2, 3 & 4) from the following application/appeal form and keep the information on how to prepare for your hearing event.**



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## Municipal Act Application/Appeal – Cancel, Reduce, Refund

(Disponible en français)

Application/Appeal #
Receipt #
Date Stamp

**Please note:** This form is for *Municipal Act* applications/appeals – Cancel, Reduce, Refund 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 *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:** Please contact the municipality where the property is located for information regarding the tax account and the application/appeal process. The Assessment Review Board (ARB) can only accept applications under section 357.(1) and 358.(1) where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on *Municipal Act* applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law. Under section 357.(7) it is possible to file an appeal of municipal council's decision with the ARB. It is also possible to file an appeal under section 357.(8) when council fails to make a decision about your application by the legislated deadline.

**Required Filing Fee:** \$25.00 for each appeal. Your application/appeal 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 or appeal you are making. Please see Part 2 for the filing deadline.

**Important:** Please attach to this appeal a copy of the supporting document requested in Part 2. The ARB cannot determine if your appeal has been filed on time without the supporting document.

**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/appeal. A separate form must be submitted to the ARB for each taxation year except as noted below on 358.(1).

### 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:

Please choose preferred language: ☐ English ☐ French

Roll number: \_\_\_\_\_

## Part 2: Application/Appeal Information

**These descriptions are summarized – please refer to the *Municipal Act, 2001*.**

Please check only one section number for your application/appeal	Tax year you are appealing	Supporting document(s) you must attach to this appeal form	Filing deadline
<input type="checkbox"/> <b>Application: section 358.(1)</b> Overcharge caused by a gross or manifest error in the preparation of the assessment roll.  Filing for the two taxation years is considered one application with one filing fee.  <input type="checkbox"/> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead.	_____  _____	None	File between March 1 and December 31 for one or both of the two years preceding the year the application is made or not until at least 61 days after the return of the roll if the time for the return of the roll is extended.

**OR**

Section 357(1) – STEP 1			
<input type="checkbox"/> <b>Application: section 357.(11)</b> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead.	_____	None	File by February 28 of the year after the year for which the application is being made.
<input type="checkbox"/> <b>Appeal: section 357.(7)</b> Appeal a decision that the municipal council made on your application under section 357.(1).	_____	Attach a copy of the decision you received from the municipality. <input type="checkbox"/> I have attached a copy.	File within 35 days after council makes its decision.
<input type="checkbox"/> <b>Appeal: section 357.(8)</b> Municipality failed to make its decision on your tax application under section 357.(1).	_____	Attach a copy of the application you made to the municipality. <input type="checkbox"/> I have attached a copy.	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.

**AND**

### Section 357(1) – STEP 2

Please check only one reason for your application/appeal. Select only one reason:	
<input type="checkbox"/> (a) ceased to be liable to be taxed at the rate at which it was taxed due to a change in property class	<input type="checkbox"/> (b) became vacant or excess land
<input type="checkbox"/> (c) became exempt	<input type="checkbox"/> (d)(i) razed by fire, demolition, or otherwise
<input type="checkbox"/> (d)(ii) damaged by fire, demolition, or otherwise	<input type="checkbox"/> (e) mobile unit removed
<input type="checkbox"/> (f) gross or manifest error that is clerical or factual in nature	<input type="checkbox"/> (g) repairs or renovations preventing normal use for at least 3 months

**OR**

**Continue to next page to complete the Application/Appeal Information section.**

Roll number: \_\_\_\_\_

## Part 2: Application/Appeal Information – Continued

Please check only one section number for your application/appeal	Tax year you are appealing	Supporting document(s) you must attach to this appeal form	Filing deadline
<input type="checkbox"/> <b>Appeal: section 357.(15)</b> Appeal a decision the municipal council made on a Treasurer's application under 357.(13) to restore taxes previously amended under 357.(1)(d).	_____	Attach a copy of the decision you received from the municipality. <input type="checkbox"/> I have attached a copy.	File within 35 days after council makes its decision.

OR

<input type="checkbox"/> <b>Appeal: section 359.(5)</b> Appeal a decision the municipal council made on a Treasurer's application to increase your taxes under section 359.(1).	_____	Attach a copy of the decision you received from the municipality. <input type="checkbox"/> I have attached a copy.	File within 35 days after council makes its decision.
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## Part 3: Applicant/Appellant Information

Do you have a representative? ☐ Yes. If yes, complete Parts 3 and 4. ☐ No

Are you the owner of the property? ☐ Yes ☐ No

Last name:

First name:

Company name (if applicable):

### Mailing Address

Unit number:

Street number:

Street name:

City:

Province:

Postal code:

Country (if not Canada):

Business/Other telephone number:

Home telephone number:

Fax number:

Email address:

Applicant/Appellant 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 [tribunalsontario.ca/arb](http://tribunalsontario.ca/arb).

Roll number: \_\_\_\_\_

#### Part 4: Representative Authorization

**I hereby authorize the named company and/or individual(s) to represent me:**

Company name (if applicable):

Last name:		First name:	
Mailing Address			
Unit number:	Street number:	Street name:	
City:		Province:	Postal code: Country (if not Canada):
Telephone number:	Fax number:	Email address:	
Applicant/Appellant 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* 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.lso.ca](http://www.lso.ca) or call 416-947-3315 or 1-800-668-7380.

#### Part 5: How to File an Application/Appeal

**File your application/appeal 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: [tribunalsontario.ca/arb](http://tribunalsontario.ca/arb).

*Please file your application/appeal 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

- 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 your application/appeal and will not be placed on file.*