



Tribunals Ontario

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

Municipal Act Complaint – Vacant Unit Rebate

(Disponible en français)

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

Please note: This form is for *Municipal Act* complaints – Vacant Unit Rebate 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 complaint process. You cannot complain to the ARB unless you have made a Vacant Unit Rebate application to the municipality first. Under section 364.(15), it is possible to file a complaint with the ARB when council fails to mail the determination by the legislated deadline.

Required Filing Fee: \$125.00 for each roll appeal. Your complaint 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 complaint you are making.

Important: Please attach to your complaint a copy of the supporting document requested in Part 2 of the complaint form. The ARB cannot determine if your complaint 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 Complaint Reason	Filing Deadline
364.(14) Vacant Unit Rebate from the municipality is too low.	Complain within 120 days after the municipality mails the Notice of Rebate.
364.(15) Municipality failed to mail its notice of determination about your Vacant Unit Rebate application.	Complain if the municipality fails to mail the determination within 120 days of receiving the application.
364.(24) Dispute a notice from municipal council to repay monies previously rebated.	Complain within 90 days of receiving the municipal Notice of Rebate Recovery.

Each taxation year is considered a separate complaint. A separate form must be submitted to the ARB for each taxation year.

Instructions for filing a *Municipal Act, 2001* complaint 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 complaint form.

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

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: Complaint Information

Complaint Reason: Check the appropriate box to indicate the reason for your complaint. Check only one box. Continue moving to the right along the same row to complete the complaint.

Taxation Year: Write in the taxation year that is the subject of your complaint.

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

If you do not have a copy of your supporting document, do not wait to file the complaint. **Filing deadlines are established by legislation and cannot be waived.** If you do not submit the required document with your complaint, 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* complaint 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* complaint by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

Part 3: Complainant Information

Representative: Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this complaint. 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.

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 a Complaint

You can file your complaint 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 (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 complaint 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* complaint, any additional correspondence with the ARB should be copied to all parties as well.

Part 6: Required Filing Fee

- If you are emailing your *Municipal Act* complaint, 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 complaint 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 complaint and will not be placed on file.

For further information visit us online at 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) from the following complaint form and keep the information on how to prepare for your hearing event.



Tribunals Ontario

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

Municipal Act Complaint – Vacant Unit Rebate

(Disponible en français)

Complaint #
Receipt #
Date Stamp

Please note: This form is for *Municipal Act* complaints – Vacant Unit Rebate 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 complaint process. You cannot complain to the Assessment Review Board (ARB) unless you have made a Vacant Unit Rebate application to the municipality first. Under section 364.(15), it is possible to file a complaint with the ARB when council fails to mail the determination by the legislated deadline.

Required Filing Fee: \$125.00 for each appeal. Your complaint 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 complaint you are making. Please see Part 2 for the filing deadline.

Important: Please attach to your complaint a copy of the supporting document requested in Part 2. The ARB cannot determine if your complaint 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 complaint. 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:

Please choose preferred language: ☐ English ☐ French

Roll number: _____

Part 2: Complaint Information

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

Please check only one reason for your complaint	Tax year you are appealing	Supporting document(s) you must attach to this complaint form	Filing deadline
<input type="checkbox"/> Complaint: section 364.(14) Vacant Unit Rebate from the municipality is too low.	_____	Attach a copy of the Notice of Rebate you received from the municipality. <input type="checkbox"/> I have attached a copy.	Complain within 120 days after the municipality mails the Notice of Rebate.

OR

<input type="checkbox"/> Complaint: section 364.(15) Municipality failed to mail its notice of determination about your Vacant Unit Rebate application.	_____	Attach a copy of the application for Vacant Unit Rebate you made to the municipality. <input type="checkbox"/> I have attached a copy.	Complain if the municipality fails to mail the determination within 120 days of receiving the application.
---	-------	---	--

OR

<input type="checkbox"/> Complaint: section 364.(24) Dispute a notice from municipal council to repay monies previously rebated.	_____	Attach a copy of the Notice of Rebate Recovery you received from the municipality. <input type="checkbox"/> I have attached a copy.	Complain within 90 days of receiving the municipal Notice of Rebate Recovery.
--	-------	--	---

Part 3: Complainant 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.

Roll number: _____

Part 4: Representative Authorization

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

Company name: _____

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:	

Complainant 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 or call 416-947-3315 or 1-800-668-7380.

Part 5: How to File a Complaint

File your complaint 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 (Do NOT include credit card information)

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

Please file your complaint 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 complaint and will not be placed on file.*