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March 25, 2019

**MEMORANDUM**

**TO:** ARB Stakeholders  
Counsel of the Assessment Bar  
Property Tax Representatives  
Municipal Property Assessment Corporation (MPAC)  
Municipalities

**RE: Deeming of Outstanding Appeals for the 2017 Assessment Cycle  
(taxation years 2019 and 2020)**

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I am writing to advise you of the process the Board will follow with respect to deemed appeals for the 2019 and 2020 taxation years. The last day to appeal for the 2019 taxation year is April 1, 2019, and for 2020 taxation year, March 31, 2020.

- In accordance with s. 40(26) of the *Assessment Act*, where the Board has not issued a decision on an appeal before March 31<sup>st</sup> of the subsequent taxation year, an appellant will be deemed to have made an appeal for that subsequent taxation year. The ARB will create a new “deemed appeal” where a property/roll number has unresolved appeals at the deadline.
  - For example, if a decision on your 2018 appeal is issued after the deadline to file an appeal (April 2019), your property/roll number would be deemed an appeal for 2019.
- Deeming applies to all unresolved appeals until the end of the four-year assessment cycle in 2020. This includes appeals related to property assessment change notices issued by the Municipal Property Assessment Corporation (MPAC).
- Deemed appeals do not require the original appellant to file an appeal or pay a fee for the subsequent taxation year. If there is a new owner of the property, the provisions of s. 40(28) of the *Assessment Act* apply.

- The Board undertakes to issue decisions on the 2018 appeals that have been heard by or otherwise resolved before Friday, March 29, 2019. For these properties, appeals will **not** be deemed for the 2019 taxation year because the decisions will have been issued before the date the deemed appeal would be created.
  - NOTE: In cases where the Member reserves their decision or there is a request for written reasons and the decision has not been released by April 1, 2019, the decisions will include a 2019 taxation year deemed appeal because the decisions will not have been issued before the date the deemed appeal would be created.

Hearings events between March 25 to 29, 2019:

- 2018 appeals that are scheduled for any hearing event during this time, **could** result in having a deemed appeal for the 2019 taxation year.
- Please note that the deemed appeal may not appear on a docket or in a notice of hearing, but parties should be prepared to proceed with the deemed appeal.
- Where an appeal is scheduled for a hearing during this period, and the Board is advised in writing of a withdrawal or settlement (with all required signatures to the settlement), the appeal will be removed from the hearing and a decision issued. In these cases, an appeal will **not** be deemed for the 2019 taxation year.

Schedule of Events and Deemed Appeals:

- For any appeals that are deemed, the deemed appeal will be added to the original appeal and existing Schedule of Events

Yours truly,

Kelly Triantafilou  
Registrar