



Tribunals Ontario

Assessment Review Board

Affidavits: Written Testimony

What is an affidavit?

An affidavit is a sworn, or affirmed, legal document. It is a written statement that serves as evidence. For an affidavit to be valid, you must swear or affirm before an authorized person that your statements in the affidavit are true. More information about who can authorize an affidavit is set out below.

Please note: You may attach documents to the affidavit if you wish. These are called exhibits.

When will I need an affidavit?

An affidavit can provide written evidence in a variety of circumstances, including:

- evidence to support a request that the ARB review a decision;
- evidence in support of a written motion or a written hearing;
- evidence to prove that a document has been served on another person; or
- evidence to support a request that the ARB accept a late appeal.

Who can help me to prepare an affidavit?

You may use the ARB affidavit form, which can be found on [our website](#), or you may look for guidelines from Canadian websites to assist you in preparing your own affidavit. Once an affidavit has been prepared, you must affirm or swear that it is a true document. Examples of people authorized to swear or affirm an affidavit are:

- a commissioner of oaths;
- lawyer;
- notary public;
- a justice of the peace;
- a minister; and
- certain officials at local municipalities

Where can I find more information?

For more information please refer to the ARB's *Rules of Practice and Procedure* which can be found on [our website](#) or by e-mailing us at arb.registrar@ontario.ca.

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.

Please Note

The information contained in this sheet is not intended as a substitute for legal or other advice, and in providing this information, the ARB assumes no responsibility for any errors or omissions and shall not be liable for any reliance placed on the information in this sheet. Additional information, including the ARB's *Rules of Practice and Procedure*, is available at **on our website**, or by e-mailing **arb.registrar@ontario.ca**.



Tribunals Ontario is comprised of 14 tribunals focused on dispute resolution in the social, property assessment, safety and licensing sectors.

The **Assessment Review Board** hears appeals from persons who believe there is an error in the assessed value or classification of a property and also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act. For more information contact us at:

Tribunals Ontario – Assessment Review Board

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

Website: <http://tribunalsontario.ca/arb/>