



E-file Platform - Filing Appeals and Applications

What is E-file?

The Assessment Review Board (ARB) has an online e-filing system that allows appellants, representatives, or third parties to file an appeal directly through an electronic platform. The e-file process takes about five minutes per appeal. Each e-file transaction can accept up to 15 appeals. If you are filing more than 15 appeals, you can still submit through e-file, but you will need to divide your submission into multiple transactions. After appeals are filed and payment has been received (if applicable), appeals will show up on the ARB's system immediately as well as on **e-status**.

What appeals can be filed through e-filing?

E-filing currently accepts the following appeals:

- Assessment Act appeals (under sections 40, 33, 34 and 32);
- Municipal Act appeals under s.357 (7), s.357 (8) & s.357 (1)(d1); and
- City of Toronto Act appeals under s. 323 (7), s.323 (8) & s.323(1)(e).

How do I file against a Property Assessment Change Notice OR Amended Property Assessment Notice?

The Municipal Property Assessment Corporation (MPAC) issues Property Assessment Change Notices and Amended Property Assessment Notices throughout the year. Filing an appeal against a Change Notice will result in either a section 33 (Omitted) or a section 34 (Supplementary); filing an appeal against an Amended Notice will result in a section 32. Before filing an appeal, be sure to have your Notice and/or supporting documents readily available. Follow these steps to ensure you file against the correct notice type and taxation year:

1. Enter the taxation year and not the effective date (best practice: issue date year on Notice is the taxation year).
2. Select 'Assessment Act' and either Property Assessment Change Notice – Omitted (section 33) or Property Assessment Change Notice – Supplementary (section 34) OR Amended Property Assessment Notice (section 32).
3. Enter the issue date from your Notice in the mailing date field.
4. Select if you are filing as a representative or not.
5. Enter your roll number and confirm the correct property is displayed.
6. If your property or a portion of it is classified as **residential, farm, managed forest or conservation land** you are required to enter the Request for Reconsideration decision date.

7. If there are multiple assessment numbers (effective dates) on your Notice, please select the ones you would like to file against. You must select at least one. Only one filing fee will be charged regardless of how many assessment numbers you select.
8. Enter your name and address.
9. Select the reason for your appeal.
10. Enter an additional appeal OR proceed to payment.
11. Pay the filing fee by Visa Credit Card, Visa Debit, MasterCard Credit Card or Debit MasterCard (if applicable).
12. Print a copy of the appeal(s) and acknowledgment for your records.

How do I file a *Municipal Act* appeal?

S.357 (7) – Appeal a decision of municipal council under section 357 (1)

1. Enter the taxation year.
2. Select 'Municipal Act' and s.357 (7) – Appeal a decision of municipal council on application under section 357 (1).
3. Enter the decision date on the Municipal Notice.
4. Select if you are filing as a representative or not.
5. Enter your roll number and confirm the correct property is displayed.
6. Enter your name and address.
7. Select the reason for your appeal.
8. Enter an additional appeal OR proceed to payment.
9. Pay the filing fee by Visa Credit Card, Visa Debit, MasterCard Credit Card or Debit MasterCard.
10. Print a copy of the appeal(s) and acknowledgment for your records.
11. Submit a copy of the Municipal Notice of Decision to the ARB at ARB.Registrar@ontario.ca within 30 days of filing. If the required document is not received within 30 days, no further action will be taken with respect to your appeal, the ARB will close your appeal and a refund will not be issued.

S.357 (8) – Municipality failed to make decision on application under section 357 (1)

1. Enter the taxation year.
2. Select 'Municipal Act' and s.357 (8) – Municipality failed to make a decision on application under section 357 (1).
3. Select if you are filing as a representative or not.
4. Enter your roll number and confirm the correct property is displayed.
5. Enter your name and address.
6. Select the reason for your appeal.
7. Enter an additional appeal OR proceed to payment.
8. Pay the filing fee by Visa Credit Card, Visa Debit, MasterCard Credit Card or Debit MasterCard.
9. Print a copy of the appeal(s) and acknowledgment for your records.
10. Submit a copy of the application you made to the municipality to the ARB at ARB.Registrar@ontario.ca within 30 days of filing. If the document is not received within 30 days, no further action will be taken with respect to your appeal, the ARB will close your appeal and a refund will not be issued.

S.357 (1)(d1) – Unable to pay taxes due to sickness or extreme poverty

1. Enter the taxation year.
2. Select 'Municipal Act' and s.357 (1)(d1) – Unable to pay taxes due to sickness or extreme poverty.
3. Acknowledge if you filed your appeal with the municipality prior to February 28 of the year after the taxation year your appeal is based on, or not.
4. Select if you are filing as a representative or not.
5. Enter your roll number and confirm the correct property is displayed.
6. Enter your name and address.
7. Select the reason for your appeal.
8. Enter an additional appeal OR proceed to filing.
9. Print a copy of the appeal(s) and acknowledgment for your records.

How do I file a *City of Toronto Act* appeal?

S.323 (7) – Appeal a decision of municipal council under section 323 (1)

1. Enter the taxation year.
2. Select 'City of Toronto Act' and s.323 (7) – Appeal a decision of municipal council under section 323 (1).
3. Enter the decision date on the Municipal Notice.
4. Select if you are filing as a representative or not.
5. Enter your roll number and confirm the correct property is displayed.
6. Enter your name and address.
7. Select the reason for your appeal.
8. Enter an additional appeal OR proceed to payment.
9. Pay the filing fee by Visa Credit Card, Visa Debit, MasterCard Credit Card or Debit MasterCard.
10. Print a copy of the appeal(s) and acknowledgment for your records.
11. Submit a copy of the Municipal Notice of Decision to the ARB at [**ARB.Registrar@ontario.ca**](mailto:ARB.Registrar@ontario.ca) within 30 days of filing. If the required document is not received within 30 days, no further action will be taken with respect to your appeal, the ARB will close your appeal and a refund will not be issued.

S.323 (8) – Municipality failed to make decision on application under section 323 (1)

1. Enter the taxation year.
2. Select 'City of Toronto Act' and s.323 (8) – Municipality failed to make a decision on application under section 323 (1).
3. Select if you are filing as a representative or not.
4. Enter your roll number and confirm the correct property is displayed.
5. Enter your name and address.
6. Select the reason for your appeal.
7. Enter an additional appeal OR proceed to payment.
8. Pay the filing fee by Visa Credit Card, Visa Debit, MasterCard Credit Card or Debit MasterCard.
9. Print a copy of the appeal(s) and acknowledgment for your records.
10. Submit a copy of the application you made to the municipality to the ARB at [**ARB.Registrar@ontario.ca**](mailto:ARB.Registrar@ontario.ca) within 30 days of filing. If the document is not received within 30 days, no further action will be taken with respect to your appeal, the ARB will close your appeal and a refund will not be issued.

S.323 (1)(e) – Unable to pay taxes due to sickness or extreme poverty

1. Enter the taxation year.
2. Select 'City of Toronto Act' and s.323 (1)(e) – Unable to pay taxes due to sickness or extreme poverty.
3. Acknowledge if you filed your appeal with the municipality prior to February 28 of the year after the taxation year your appeal is based on, or not.
4. Select if you are filing as a representative or not.
5. Enter your roll number and confirm the correct property is displayed.
6. Enter your name and address.
7. Select the reason for your appeal.
8. Enter an additional appeal OR proceed to filing.
9. Print a copy of the appeal(s) and acknowledgment for your records.

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 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 ARB 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 13 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/>

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Disponible en français : Voici ce que vous devez savoir au sujet du plateforme e-file – dépôt des appels et des demandes