



# Tribunals Ontario

## Assessment Review Board

(Disponible en français)

### Schedule of Events

#### What is a Schedule of Events?

A Schedule of Events (SOE) is a list of procedural requirements and deadlines that all parties involved in an appeal with the Assessment Review Board (ARB) must comply with. The SOE provides a timeline to exchange documents and discuss the appeal with all parties before a hearing (if required). The SOE timelines are determined in the ARB's *Rules of Practice and Procedure*.

#### Why did I receive a Schedule of Events?

If you received an SOE you either filed an appeal or another person filed an appeal against your property with the ARB. The ARB assigns and provides an SOE for all filed appeals. Read through the entire SOE and take note of the due dates that apply to you.

#### Who are the parties to an appeal?

If an *Assessment Act* appeal has been filed, the usual parties are:

- 1) The appellant – the person who filed the appeal;
- 2) The assessed – the person who owns the property;
- 3) The Municipal Property Assessment Corporation (MPAC);
- 4) The Municipality in which the property is located

If an appeal or application has been filed under the *Municipal Act* or *City of Toronto Act*, the usual parties are:

- 1) The applicant or the appellant – the person who filed the application or appeal;
- 2) The Municipality in which the property is located.

All parties are required to comply with the ARB's *Rules of Practice and Procedure*.

For more information on each party's role, please refer to the '[Parties to an Appeal](#)' information sheet.

#### Where do I locate my Schedule of Events?

All appeals along with their SOE deadlines can be found under the "Proceedings" page on the ARB's [website](#).

## What is a Commencement Date?

The Commencement Date is the start date of the appeal's SOE. All other due dates are determined by the Commencement Date. The Commencement Date is set by the ARB.

## How do I send documents to other parties?

Documents must be provided to all the parties (the MPAC, the municipality, and the assessed if different than appellant). The SOE will outline when it is your time to provide documents with the other parties. All documents are to be provided via email. Your SOE will include the email addresses of all parties. You are not required to send any documents to the ARB until the last due date in the SOE, which is the filing deadline.

## What is a Mandatory Settlement Meeting?

A Mandatory Settlement Meeting is a meeting set by the parties as an opportunity to discuss the appeal issues and attempt to resolve among themselves without a hearing at the ARB. At the conclusion of the meeting, MPAC (or municipality if MPAC is not a party to the appeal) will notify the ARB of the meeting's outcome.

## How do I submit my evidence and documents for my hearing?

All documents or evidence you wish to rely on at your hearing must be submitted to the ARB by email to [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca). Your documents or evidence should be submitted AFTER the Mandatory Settlement Meeting by filing deadline – which is the last due date in the SOE. Any documents or evidence not received by filing due date will not be included for your hearing.

## 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 emailing us at [arb.registrar@ontario.ca](mailto: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 emailing [arb.registrar@ontario.ca](mailto: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/>