Tribunals Ontario

Assessment Review Board

Ontario

(Disponible en français)

Tax Relief Due to Sickness or Extreme Poverty

What is a sickness or extreme poverty appeal?

Both the Municipal Act, 2001 and the City of Toronto Act, 2006 permit municipalities to cancel, reduce or refund all or part of taxes if you are unable to pay your taxes because of sickness or extreme poverty. If you believe you are entitled to tax relief for a particular tax year, you must apply before the last day of February of the year following the year in respect of which the application is being made. Applications are made to the municipality, unless the municipality has passed a by-law that gives the power to grant this tax relief to the Assessment Review Board (ARB).

How do I file this appeal?

If you are unable to pay your taxes because of sickness or extreme poverty you should contact your municipality for information on how to apply for tax relief. They will let you know the process to follow.

In some cases, you will have to apply to the municipality and then, if you are not satisfied with the outcome, you can appeal to the ARB. In other cases, you may be able to apply directly to the ARB.

In either case, the deadline for applying for tax relief for each tax year is the last day of February of the year following the year in respect of which the application is made. For example, if you are seeking tax relief from your 2026 taxes, you would need to file your application on or before February 28, 2027.

File your appeal using the ARB's **e-file** system on the website or the Sickness or Extreme Poverty Appeal Form, available **here.**

When filling out the form, send it to the ARB **before the deadline.** There is no filing fee for Sickness or Extreme Poverty Appeals. Send your appeal:

By email: **arb.registrar@ontario.ca**

You will be sent an acknowledgement letter letting you know that the ARB has received your appeal.

How and when will the ARB make a decision?

After your appeal has been processed, the ARB will send you the Financial Information Form to fill out and submit. This form will help the ARB in determining the outcome of the appeal. You will also receive a Notice of Written Hearing which sets out the hearing date and all applicable submission deadlines. Written hearings require no attendance by parties. The written hearing date will be set 120

days from the date of notice. At the hearing date, the ARB will review all the information submitted on the Financial Information Form and render a decision based on all information disclosed, within in a timely matter. A Notice of Decision will be sent to all parties. All decisions are final.

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 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 26G
Website: **http://tribunalsontario.ca/arb/**

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