



Tribunals Ontario

Assessment Review Board

Withdrawing an Appeal

You can withdraw your appeal unless:

- A notice has been formally provided to you by another party, indicating its intent to seek a higher assessment or higher tax rate property class, or
- A hearing event has commenced.

How do I withdraw an ARB appeal?

To withdraw your Assessment Review Board (ARB) appeal, complete the ARB Withdrawal Form which can be found in the forms section on the [ARB website](#). Alternatively, you may send a letter with the address, roll number and appeal number to the ARB before the day of your hearing by:

- **E-mail:** arb.registrar@ontario.ca, or
- **Mail:** 15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6

After the ARB receives your request and determines there is no reason to keep your matter open, the appeal will be closed.

Do I get a refund if there was no hearing?

No, ARB fees are not refundable. The ARB does not issue refunds even if there was no hearing event.

What happens if a hearing event has already started and I want to withdraw?

Once a hearing event has started, an appeal cannot be withdrawn without approval from the ARB. Approval for a withdrawal can be obtained by motion. For more information see the information sheet on motions, available [here](#). Approval will more likely be granted if other parties appearing at your hearing event agree to the withdrawal.

What if MPAC or the Municipality has given me a Special Notice of Request for Higher Assessment and/or Higher Tax Class?

If Special Notice of Request for Higher Assessment or Higher Tax Class is given, you must file a motion seeking the ARB's permission to have your matter withdrawn. For more information see the information sheet on motions, available [here](#).

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/>