

Part 2: Application/Appeal Information

Application/Appeal

Reason: Check the appropriate box to indicate the reason for your application/appeal. Check only one box.
Continue moving to the right along the same row to complete the application/appeal.

Taxation Year: Write in the taxation year that is the subject of your application/appeal.

Supporting Documents: Supporting documents are required by the Assessment Review Board to determine if your Municipal Act appeal has been filed within legislated deadlines. Check the appropriate box to indicate you have attached a copy of the supporting document to the appeal form.

If you do not have a copy of your supporting document, do not wait to file the appeal. **Filing deadlines are established by legislation and cannot be waived.** If you do not submit the required document with your appeal, the ARB will send you an Acknowledgement Letter requesting a copy of the required document.

Filing Deadline: This is the last day a Municipal Act application/appeal can be filed with the Assessment Review Board. **Filing deadlines are established by legislation and cannot be waived.** Filing deadlines are not the same for all section numbers. It is important that you file your Municipal Act application/appeal by the deadline indicated for the section number. It will not be accepted after the deadline has passed.

Part 3: Applicant/Appellant Information

Representative: Check the appropriate box to indicate if you have a representative to act on your behalf with regard to this application/appeal. If you have a representative, please complete Parts 3 and 4 of the form.

Owner: Check the appropriate box to indicate if you are the owner of the property.

Contact Information: Provide your contact information including name, address and telephone number(s).

You must notify the Assessment Review Board in writing of any change of address or telephone number.

Personal information requested on this form is collected under the various sections of the *Municipal Act, 2001*. After an application/appeal is filed, all information relating to this application/appeal may become available to the public. For additional information, please contact an ARB Public Inquiry Assistant at (416) 314-6900 or toll-free at 1-800-263-3237. The *Municipal Act, 2001* is available at www.arb.gov.on.ca.

Part 4: Representative Authorization

If you have chosen someone to act on your behalf, please provide their name, address, telephone number, fax number and e-mail address. You will need to sign this section and provide your representative with a copy of the form. If you provided a letter or another form of written authorization for your representative, please make sure the representative checked the box in this section confirming he or she received your written authorization.

Part 5: How to File an Application/Appeal

You can file your application/appeal in a number of ways. Please choose only ONE of the following filing options:

Mail it to: Assessment Review Board, 655 Bay Street, Suite 1200, Toronto, Ontario M5G 2K4

Fax it to: (416) 645-1819 or 1-866-297-1822 (toll free) (For faxing applications, appeals and complaints only.)

Deliver it in person to: 655 Bay Street, 12th Floor. (East side of Bay Street, north of Dundas)

Please file only ONCE. If you are unsure that your filing attempt was successful and resubmit, please mark any other submissions COPY.

You will receive an Acknowledgement Letter by mail once your application/appeal has been received by the ARB, followed by a Notice of Hearing once your hearing has been scheduled.

Municipal Act applications/appeals filed for reason of sickness or extreme poverty are not displayed on the Board's web services (E-status and E-calendar).

Please note: Once you have filed your Municipal Act application/appeal, any additional correspondence with the ARB should be copied to all parties as well.

How to Prepare for Your Hearing Event

1. Gather the information you require to support your case, including:
 - your initial application to the municipal council and any decision of the municipal council (if you are appealing a decision of municipal council);
 - your property tax bill;
 - any factual information, including documents that you require to support your case.

2. Contact the municipality to discuss your case.

3. Consider how you will present your case to the Board.
 - Decide which documents you will provide to the Board at the hearing.
 - Bring photocopies to the hearing of any documents you would like the Board to consider in support of your case. We suggest three copies of each document: one for the Board, one for the municipality, and one for you.

 - Decide whether you will require any witnesses other than yourself to give evidence at the hearing.
 - Contact your witnesses once you receive the Notice of Hearing to inform them of the hearing date, time and location.
 - If necessary, you can obtain a Summons to Witness from the Board's Registrar.

 - Consider whether there is any need for parties to exchange documents prior to the hearing.
 - Request from the municipality copies of any documents they will be relying on to support their position.
 - Prior to the hearing, consider providing the municipality with copies of the documents that you will be relying on at the hearing.

At this point, please remove the instructions (pages 1, 2 & 3) from the following application/appeal form and keep the information on how prepare for your hearing event.

