NOTICE OF COMPLAINT – Supplementary or Omitted Assessment

Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5
Phone: (416) 314-6900 or 1-800-263-3237 **Fax:** (416) 645-1819 or 1-866-297-1822
Website: www.arb.gov.on.ca

Complaint #
Receipt #
Date Stamp
For office use only

Please note: **This form is for filing Supplementary or Omitted Assessment complaints only.** Annual Assessment complaints must be filed using a different form. Questions of tax exemption can ONLY be addressed by the Superior Court of Justice.

Before Filing: Please contact MPAC at 1-866-296-6722, as you may be able to resolve your assessment through the **Request for Reconsideration** process without filing a complaint with the Assessment Review Board.

Complaint Deadline: Your complaint along with the required filing fee **must be filed by the deadline noted on your Supplementary or Omitted Property Assessment Notice.**

Important: Please attach a copy of your property assessment notice from the **Municipal Property Assessment Corporation** (MPAC).

Refund Policy: The required filing fee for this type of complaint is **non-refundable**.

Please refer to the Instruction Sheet for assistance with filling out this form.

Part 1: Complaint Information (Please print clearly)

Please check complaint type:

☐ **Supplementary Assessment** (Section 34 of the *Assessment Act*) ☐ **Omitted Assessment** (Section 33 of the *Assessment Act*)

Effective Date of Taxation:_____
(Please refer to your Supplementary or Omitted Assessment Notice)

Appeal Deadline:_____
(Please refer to your Supplementary or Omitted Assessment Notice)

Part 1a: Property Information (Please print clearly)

Roll number: ☐☐☐☐ – ☐☐☐ – ☐☐☐ – ☐☐☐☐☐ – ☐☐☐☐

19 digit roll-number – Please see Supp/Omit Property Assessment Notice

Street Address:_____**Municipality:**_____

Please choose preferred language: ☐ **English** ☐ **French**

Part 2: Reason(s) for Complaint (Please check ONLY the reasons that apply to your complaint)

☐ **I believe the value assigned to the property is:** ☐ **too high** ☐ **too low**

☐ **I believe the property is incorrectly classified** *(See the Assessment Act for information about property classes.)*

☐ **My school support designation is:** ☐ **correct** ☐ **incorrect**

If incorrect, please choose ONE of the following:

☐ Change school support to English Separate ☐ Change school support to English Public
☐ Change school support to French Separate ☐ Change school support to French Public

☐ **Other reason(s):**_____
(If the reason for your complaint is not listed above, please describe the matter here.)

Part 2a: Special Property Class Tax Rates (*this section is for farms, managed forests & conservation lands*)

☐ **I believe the property is eligible for a special property class tax rate**
Please confirm your eligibility with the appropriate agency before filing with the Assessment Review Board. Please see complaint form instructions for further information on property class tax rate programs.

Roll Number: ☐☐☐☐ – ☐☐☐ – ☐☐☐ – ☐☐☐☐☐ – ☐☐☐☐

Farm

Does your property assessment notice classify your property as a farm? ☐ **yes** ☐ **no**

I believe this classification is: ☐ **correct** ☐ **incorrect**

I believe the value assigned to the property is: ☐ **too high** ☐ **too low**
If you checked this box, the matter will be heard at the Assessment Review Board.

I wish to request eligibility for:
☐ **Farm Property Class Tax Rate Program (25%, or lower, of the Municipal Residential Tax Rate)**
If you checked this box, the matter may be heard by the Agriculture, Food and Rural Affairs Appeal Tribunal (AFRAAT).

Managed Forests

Does your property assessment notice classify your property as a managed forest? ☐ **yes** ☐ **no**

I believe this classification is: ☐ **correct** ☐ **incorrect**

I believe the value assigned to the property is: ☐ **too high** ☐ **too low**
If you checked this box, the matter will be heard at the Assessment Review Board.

I wish to request eligibility for:
☐ **Managed Forest Tax Incentive Program**
If you checked this box, the matter may be heard by the Mining and Lands Commissioner.

Please provide your Managed Forest Plan Number: _____

How many acres are currently classified as managed forest? _____

Should the amount of managed forest be: ☐ **increased** ☐ **decreased** ☐ **remain the same**

Conservation Lands

Does your property assessment notice classify your property as conservation land? ☐ **yes** ☐ **no**

I believe this classification is: ☐ **correct** ☐ **incorrect**

☐ **I believe the value assigned to the property is:** ☐ **too high** ☐ **too low**
If you checked this box, the matter will be heard at the Assessment Review Board.

I wish to request eligibility for:
☐ **Conservation Land Tax Incentive Program**
If you checked this box, the matter may be heard by the Mining and Lands Commissioner.

How many acres are currently classified as conservation land? _____

Should the amount of conservation land be: ☐ **increased** ☐ **decreased** ☐ **remain the same**

Part 3: Complainant Information

Have you filed a Request for Reconsideration with MPAC? ☐ **yes** ☐ **no** **If *yes*, please enter date filed:** _____ /_____ /_____
day month year

Do you have a representative? ☐ **yes** ☐ **no** *(If yes, please complete Part 4 of this form)*

Are you the owner of this property? ☐ **yes** ☐ **no** *(If no, please complete Part 5 of this form)*

Roll Number: ☐☐☐☐ – ☐☐☐ – ☐☐☐ – ☐☐☐☐☐ – ☐☐☐☐

First name: _____ **Last name:** _____

Company name (if applicable): _____

Mailing address: _____

Apt/Suite/Unit#: _____ **City:** _____ **Province:** _____

Country (if not Canada): _____ **Postal code:** _____

Business/other telephone #: _____ **Home telephone #:** _____

Fax #: _____ **E-mail address:** _____

Complainant signature: _____

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

Personal information requested on this form is collected under section 40 of the *Assessment Act*. After a complaint is filed, all information relating to this complaint 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 *Assessment Act* is available at www.arb.gov.on.ca.

Part 4: Representative Authorization (Only fill out this section if you *choose* to have representation)

I hereby authorize the named company and/or individual(s) to represent me:

Company name: _____

Name of representative: _____

Mailing address: _____
Street address Apt/Suite/Unit# City

_____
Province Country (if not Canada) Postal code

Telephone #: _____ **Fax #:** _____ **E-Mail address:** _____

Signature of complainant: _____

Please note: *If you are representing the complainant and are NOT legal counsel, please confirm that you have written authorization, as required by the Board's Rules of Practice and Procedure, to act on the behalf of the complainant. Please confirm this by checking the box below.*

☐ **I certify that I have written authorization from the complainant to act as a representative with respect to this complaint on his or her behalf and I understand that I may be asked to produce this authorization at any time.**

Part 5: Third Party Complaint Information (Complete if you are *not* the owner of the property)

Name of assessed person/owner of property: _____

Mailing Address of above: _____

Please note: *According to the Assessment Act, the complainant **must** provide the name and address of the assessed person/owner of the property, and deliver or mail a copy of the complaint to the assessed person/owner by the filing deadline indicated on your Property Assessment Notice.*

☐ **Yes, I delivered/mailed a copy of this complaint to the above assessed person/owner on:** _____/_____/_____
day month year

Roll Number: ☐☐☐☐ – ☐☐☐ – ☐☐☐ – ☐☐☐☐☐ – ☐☐☐☐

Part 6: How to File a Complaint

IMPORTANT: The deadline for filing your complaint is **on your Property Assessment Notice**

File your complaint using only ONE of the following options:

Fax: **(416) 645-1819 or 1-866-297-1822 (toll free) (For complaints ONLY)**

Mail: **Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5**

In person: **655 Bay Street, Suite 1500, Toronto (Bay Street, north of Dundas)**

For additional information, call (416) 314-6900, (toll free) 1-800-263-3237 or visit our website: www.arb.gov.on.ca.

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

For office use only:

Fee Received: $_____ ☐ Cash ☐ Cheque ☐ Money order ☐ Credit card

Verified by: _____

Part 7: Required Filing Fee

Residential, Farm, Managed Forest & Conservation Land Properties……. $75 for each Roll Number

Multi-Residential Properties, Commercial, Industrial & Other Properties ……. $150 for each Roll Number

The required filing fee for this type of complaint is **non-refundable**.

Total fee submitted: $_____ by: ☐ Cheque ☐ Money Order OR

Credit card: ☐ Visa ☐ MasterCard ☐ American Express

Credit card #: _____ **Expiry date:** _____/_____
month year

Cardholder's name: _____

Cardholder's signature: _____

- If you are **not** paying by credit card, the filing fee must be received by cheque or money order, in Canadian funds, payable to the **Minister of Finance.** Please note the applicable roll number(s) on the front of the cheque or money order. **Please do not send cash by mail.**
- If you are paying by VISA, MasterCard or American Express, **the Board will accept a faxed complaint with the full credit card information requested above.**
- **Please note that if a financial institution returns your cheque, an administrative fee of $35 will apply.**
- **The fee is non-refundable.**
- You will receive an **Acknowledgement Letter** followed by a **Notice of Hearing**.

The information you fill in under Required Filing Fee is confidential. It will only be used to process your complaint and will not be placed on file.