



Assessment Review Board
City of Toronto Act, 2006 Applications, Appeals and Complaints
Frequently Asked Questions

Note: the Assessment Review Board (the Board) uses the term 'City of Toronto Act appeals' when referring to applications, complaints and/or appeals filed under the City of Toronto Act, 2006.

1. What is a City of Toronto Act appeal?

A City of Toronto Act appeal is a complaint about how the city calculated taxes for a specific property. The appeal is made using the City of Toronto Act, 2006.

2. Is a City of Toronto Act appeal different from an assessment complaint?

Yes, a City of Toronto Act appeal is different from an assessment complaint. An assessment complaint is a complaint about the assessment of a property determined by the Municipal Property Assessment Corporation (MPAC). It is made using the Assessment Act.

Property taxes are based on the assessment of a property at its current value. The assessment is determined before the city sets its tax rate. City of Toronto Act appeals occur after the assessment is determined and relate to various events or matters that have an impact on the amount of the taxes determined for a property.

3. Where can I find out more information about City of Toronto Act appeals?

The legislative section numbers and reasons for appeals are on the first page of all the City of Toronto Act appeal forms and instructions. Forms and instructions are available on the Board's website: www.arb.gov.on.ca.

The City of Toronto Act, 2006 can also be viewed from the Board's website.

4. Can anyone file a City of Toronto Act appeal?

Unlike an assessment complaint where anyone can file a complaint, **only** an owner or person having a legal interest in the property, a spouse, same sex partner, tenant, occupant or person in possession of the land, (the city or its treasurer in certain circumstances) can file a City of Toronto Act appeal.

5. Do I have to hire someone to file a City of Toronto Act appeal on my behalf or can I file it myself?

You are not required to hire a professional. If the matter is very complicated, you may choose to hire someone to assist you.

6. Is filing a City of Toronto Act appeal the only way to deal with this issue?

You can contact the city's finance or tax department and ask them to review the tax account. If you can convince them of the correctness of your claim, they may ask the municipal council to make a change to the account.

You must make sure, however, that you do not miss any deadline for filing an application (even with the city) or appeal while you await the outcome of your verbal request. **Filing deadlines are established by legislation and cannot be waived.**

7. What are the deadlines for filing City of Toronto Act appeals?

Filing deadlines for City of Toronto Act appeals are established by the City of Toronto Act, 2006 and differ depending on the type of appeal. The deadlines are listed on all the City of Toronto Act appeal forms. These forms may be viewed on the Board's website, www.arb.gov.on.ca. **Filing deadlines are established by legislation and cannot be waived.**

8. How do I file a City of Toronto Act appeal?

Your first step is to contact the city. City of Toronto Act applications are generally made to the city first. Then, if you disagree with the decision made by the municipal council about your application, you can appeal that decision to the Assessment Review Board. Under certain sections of the legislation you can also appeal to the Board if the municipal council has not made a decision on your application within a specific amount of time.

Some municipalities have passed a bylaw that gives the Board the same authority as municipal council to decide on tax applications. In these cases, you still make your application to the city and the city will forward your application to the Board.

When filing a City of Toronto Act appeal to the Assessment Review Board, the Board recommends that you use the City of Toronto Act appeal form that relates to your type of appeal. Forms are available on the Board's website, www.arb.gov.on.ca, at the Board's office and at city hall. You can file your complaint in a number of ways. Please choose only ONE of the following filing options:

Mail it to:	Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5
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, 15 th Floor. (East side of Bay Street, north of Dundas)

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

9. How do I know which form to use?

Each appeal form has a title. Try to find the title of appeal form that best describes the type of appeal you wish to file. If you are still unsure and have already referred to the City of Toronto Act, you can call the ARB and speak to the ARB's Public Inquiry Unit at: (416) 314-6900 or toll free 1-800-263-3237. Please make sure to file using the correct form as appeals have different deadlines, filing fees and supporting documents.

10. What happens after I file a City of Toronto Act appeal with the Assessment Review Board?

The Assessment Review Board will send you an Acknowledgement Letter after your appeal is received. If your filing does not include the required supporting documents or required filing fee, the Acknowledgement Letter will request the missing items.

Once the file is complete and contains any required supporting documents and filing fee, the appeal will be scheduled into a hearing event. The Board will determine the type of hearing event that the appeal should be first scheduled into: pre-hearing conference, hearing or pre-hearing by telephone conference call. A Notice of Hearing will be sent to all parties at least 14 days prior to the hearing event, indicating the date, time and hearing location. Please note that the Assessment Review Board's Rules of Practice and Procedure apply to City of Toronto Act appeals as well as assessment complaints. Once the Member has made a decision regarding your City of Toronto Act appeal, a copy of that decision will be mailed to all parties.

11. What are 'supporting documents'?

Certain City of Toronto Act appeals require you to file supporting documents. These documents are usually a copy of the city's decision or a copy of your application to the city. The specific documents required are listed on the City of Toronto Act appeal forms.

Supporting documents are used by the Board to determine if a City of Toronto Act appeal has been filed with the Board on time. City of Toronto Act appeals can be filed with the Board without the required supporting documents; however, the appeal cannot proceed until the Board determines if it has been received within the time limit. If the documents are not included with the initial filing, the Board will send a written request for the required supporting documents to the person making the appeal. The appeal will not be scheduled into a hearing event until the supporting documents are received and reviewed.

12. What are the filing fees?

The Board's filing fees for City of Toronto Act appeals vary according to the section number you are appealing under. Please refer to the Board's City of Toronto Act appeal form for specific information, call the ARB or visit the Board's website www.arb.gov.on.ca.

13. Who will hear my appeal?

If your application is made to the municipal council, the council will hear and decide on your application. If the city has passed a bylaw that gives the Assessment Review Board the same authority as its municipal council to decide on tax applications, then the Board will hear and decide on your application.

If you have received a decision from the municipal council on your application and that decision can be appealed to the Assessment Review Board or, in some cases, if council has failed to make a decision within a specific amount of time, then the Board will hear and decide on your appeal.

The Assessment Review Board will assign a Member to hear your appeal and make a decision based on the laws and evidence presented at the hearing.

14. Who can I contact for more information on City of Toronto Act appeals?

You should first contact the city for information regarding the tax account and the application process. You can also contact the Assessment Review Board's Public Inquiry Unit at: (416) 314-6900 or toll free 1-800-263-3237.

The information contained in this document is not intended as a substitute for legal or other advice, and in providing this information, the Assessment Review Board (ARB) assumes no responsibility for any errors or omissions in this document, and shall not be liable for any reliance placed on the information in this document. Additional information, including the ARB's Rules of Practice and Procedure, is available at www.arb.gov.on.ca, or by calling (416) 314-6900 or 1-800-263-3237.