

Step 2

Fill out an ARB Assessment Appeal Form. The forms are available from:

- The Board's website (www.arb.gov.on.ca)
- The Board's office in Toronto
- MPAC's offices
- City Tax offices

or

E File directly through the Board's website www.arb.gov.on.ca and receive a \$10 discount!

Step 3

File your appeal:

- **Online:** www.arb.gov.on.ca (Choose the E File option and receive a \$10 discount)
- **By fax:** (416) 645 1819 or 1-866-297-1822
- **By mail:**
Assessment Review Board
655 Bay Street, Suite 1500
Toronto, ON M5G 1E5
- **In person:**
655 Bay Street (just north of Dundas Street) 15th Floor, Toronto.

The information contained in this pamphlet is not intended as a substitute for legal or other advice. In providing this information, the **Assessment Review Board (ARB)** assumes no responsibility for any errors or omissions in this pamphlet, and shall not be liable for any reliance placed on the information in this pamphlet.

For additional information, including the ARB's Rules of Practice and Procedure, see www.arb.gov.on.ca or call (416) 314-6900 or 1-800-263-3237.



The **Assessment Review Board (ARB)** is an independent adjudicative tribunal established under statute by the Province of Ontario that hears appeals filed by property owners who believe there is an error in the assessed value or classification of a property. The ARB, which operates under a variety of legislation including the Assessment Act, also deals with some property tax appeals.

Produced by:
Assessment Review Board
655 Bay Street, Suite 1500
Toronto, Ontario M5G 1E5
Phone: (416) 314-6900 or 1-800-263-3237
Fax: 416-314-3717 or 1-877-849-2066
E-mail: Assessment.Review.Board@ontario.ca
Website: www.arb.gov.on.ca

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Assessment Review Board

Filing a property assessment appeal with the ARB

2009 Taxation year

Read this brochure if:

- You want to file an appeal against your property assessment
- You would like to know more about the ARB's appeal process
- You would like general information about the ARB

The process for filing an appeal with the Assessment Review Board (ARB) has changed. Review the steps below to help you with the process.

Step 1

a. Check your assessment notice from the Municipal Property Assessment Corporation (MPAC).

b. If your property is classified as **residential, farm, managed forest or conservation land:**

- You must file a Request for Reconsideration (RFR) with MPAC or the Program Administrator first.
- You will receive a decision on the RFR and if you disagree with that decision, you may file an appeal with the ARB.
- Your deadline to file with the ARB is 90 days from the mailing date of the RFR decision.

c. If your property is classified as **any other property class:**

- You may file either a RFR with MPAC or an appeal directly with the ARB.
- If you file a RFR and do not agree with MPAC's decision, you may then file an appeal with the ARB. Your deadline to file with the ARB is 90 days from the mailing date of RFR decision.
- If you file directly with the ARB, your deadline to file with the ARB is March 31, 2009 for annual assessment appeals, or 90 days from the notice date for other types of assessments.

What happens after filing?

- You will receive a letter from the Board confirming your appeal was received.
- You will receive a Notice of Hearing in the mail once your hearing date has been scheduled. It will tell you the date, place and time of your hearing.
- See the pamphlet, "Preparing for your hearing at the ARB," for more information on how to get ready for your hearing.

What does the ARB do?

In a court-like setting, the Board **resolves disputes** about property assessments.

The Board **holds hearings** about property assessments. In most cases, it is up to MPAC to prove that its assessment is right. However, if you disagree with MPAC's assessment, you should have evidence with you at the hearing to support your arguments. The municipality is also invited to the hearing and may participate.

The Board **makes decisions** based on the evidence presented at the hearing and the law.

The Board also deals with very specific property tax appeals under the Municipal Act and the City of Toronto Act. Contact your municipality or the Board for more information on these appeals.

What does MPAC do?

MPAC assesses and classifies properties in Ontario. They prepare and mail out property assessment notices.

If you have any questions about your assessment notice or believe your assessment is wrong **contact MPAC first**.

Filing with MPAC is different than filing with the Board. Contact MPAC at 1-866-296-6722 to find out more about their process.

MPAC and the ARB are two separate organizations.

What's the cost for filing an appeal?

- \$75 for residential, farm, managed forest or conservation land properties
 - \$150 for all other property classes
- *Get a \$10 discount if you E File!**

Is the fee refundable?

There are no refunds of the filing fee.

Can the ARB lower my property taxes?

If the Board changes your assessment, your municipality should update your taxes. Municipalities are responsible for setting your tax rate. Contact your municipality with questions about your property taxes.

What is the deadline to file my appeal?

See steps 1 (b) and (c) for your appeal deadline.

Who can I speak to if I have a question?

The Board's Public Inquiry Office is available during regular business hours to answer your questions about ARB processes. Call (416) 314-6900 or toll free 1-800-263-3237. You may also e-mail the Board at assessment.review.board@ontario.ca or check the Board's website, www.arb.gov.on.ca. Contact MPAC if you have questions about your assessment.

Useful terms and phrases

Assessment Act: The Assessment Act is the law that governs how properties are assessed in Ontario. The Board must follow the Assessment Act when it makes decisions about a property's assessed value or classification. To view the act visit www.e-laws.gov.on.ca.

Current value: Property assessments are based on their "current value." Current value is the amount a willing buyer would pay a willing seller in an "arm's length" transaction on the valuation date.

Property assessment: A property assessment is MPAC's valuation of the land, buildings and improvements on a property on the valuation date. A property's assessment value is used to determine how much property tax an owner will pay to the municipality each year. However, the assessment value is not the only factor that determines property taxes.

Roll number: This is the 19-digit number assigned to every property for identification purposes. This number will appear on your assessment notice from MPAC.

Valuation date: This is the date that the property's value is determined. The valuation date for the 2009 taxation year is January 1, 2008.