



**IMPORTANT NOTE:** The Board, under section 40(1) of the *Assessment Act*, has the jurisdiction, based on the evidence provided, to find that the value of your property is higher than the value shown on MPAC's Notice of Assessment.

### Before you fill in this form:

- Direct questions about your assessment to the Municipal Property Assessment Corporation (MPAC) at 1-866-296-6722
- Have your Property Assessment Notice from MPAC
- Have your Request for Reconsideration (RFR) and/or decision letter
- Be aware that only the **Superior Court of Justice** can hear appeals on exemptions from taxes
- File before your appeal deadline (see below)

### Filing deadline

If your property or a portion of it is classified as **residential, farm, managed forest or conservation land:**

1. File a RFR with MPAC or the Program Administrator first (by their deadline)
2. Your deadline to file with the ARB is **90 calendar days** from the mailing date on the RFR decision letter.

If your property is in **any other property class (i.e. commercial, industrial, etc.):**

1. You may file a RFR with MPAC **or** appeal directly to the ARB.
2. If you think the RFR decision is wrong, you may then file an appeal with the ARB. Your deadline to file with the ARB is 90 days from the mailing date on the RFR decision.
3. If you file directly with the ARB, your deadline to appeal is March 31 of the tax year for annual assessments or **120 calendar days** from the notice date for other types of assessments (i.e. Change or Amended Notice).

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## Part 1: Property Information and Classification

Provide the 19-digit property roll number (see MPAC notice) and the property address. Also fill in the roll number at the top of page 2 and 3 of the form in the space provided. Check the box indicating the classification of your property. Your property classification tells you the process for your appeal. If **any** part of your property is residential, farm, managed forest or conservation land, you must file a RFR with MPAC or the Program Administrator and receive an answer on your RFR before filing. If your property is **farm, managed forest or conservation land**, please fill out the Special Tax Class Form and attach it to this form. The Special Class Tax Form is available online or by calling the ARB. 'All other property classes' refer to properties that are commercial, industrial, etc.

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## Part 2: Appeal Information

Your Property Assessment Notice from MPAC tells you the type of assessment notice you have been sent and the tax years for your assessment. Read your notice carefully so that you file the correct type of appeal. If you received an Amended or Change notice please include **the effective date of taxation**. Also fill in the date and the appeal deadline date located on the RFR response letter you received from MPAC. If you have questions about your assessment notice, please contact MPAC at 1-866-296-6722 to help you.

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## Part 3: Appellant Information

If there are two or more appellants or property owners, you only need to fill in one name. If you are not the property owner, also complete Part 5 of the appeal form. If you have chosen someone else to act on your behalf with regard to this appeal, also complete Part 6 of the appeal form. Sign your name where indicated. Choose the language you would like to communicate in by checking the box beside English or French.

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#### Part 4: Reason(s) for Appeal

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Check **only** the reason(s) that apply to your appeal. Refer to your notice from MPAC for your assessment value (the bolded valuation as of January 1<sup>st</sup>). The classification of your property is available on your notice from MPAC. For other appeal reasons, please refer to s. 40(1) of the *Assessment Act*. "Other" appeals must be under the jurisdiction of the Board. Arguments for your appeal will be heard at your hearing. For more information about property assessment appeals and property classification, see the *Assessment Act* and Ontario Regulation 282/98.

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#### Part 5: Third Party Appeal Information

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Only fill out this section if you are NOT the property owner. Include the name, address and email address of the property owner. As a non-owner, you must appeal the assessment directly to the ARB first and may not file a RFR with MPAC. You must send a copy of the appeal form to the owner by the filing deadline. The appeal deadline is March 31 of the tax year for annual assessments, or 90 days from the notice date for other types of assessments. If the property owner is not sent a copy, your appeal will not be considered valid. Also write in the date you sent the property owner a copy of the appeal form.

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#### Part 6: Representative Authorization

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Representatives who are not licensed by the Law Society must confirm that they have written authorization. If you are the appellant filling out this form, complete this section, sign it and provide a copy to your representative. If you are the representative filling out this form, complete this section and make sure you have written authorization - signed by the appellant - to act on his or her behalf. Check the box indicating that written authorization has been provided.

Anyone representing someone before the ARB requires a legal licence, unless the person is not in the business of providing legal services and sometimes helps a friend or relative at no cost. For information on legal licensing please see the Law Society of Ontario's website [www.lso.ca](http://www.lso.ca) or call 416-947-3315 or 1-800-668-7380.

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#### Part 7: How to File an Appeal

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Use only **ONE** of the following options:

**E File:** [tribunalsontario.ca/arb/e-file-an-appeal](http://tribunalsontario.ca/arb/e-file-an-appeal)

**Note: there is a \$10 discount if you E file** (Use the E File link. Credit card and email address required.)

**Email to:** [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca)

**Mail to:** Assessment Review Board  
15 Grosvenor Street, Ground Floor  
Toronto, Ontario M7A 2G6

If you are unsure whether you filed correctly and file more than once, please mark any additional submissions **COPY** to avoid duplicate charges. Due to the volume of appeals received, the Board does not confirm receipt of appeals by either method. E Filed appeals will receive an email acknowledging their appeal was received. All other appeals will receive an acknowledgment letter by email or mail.

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**Part 8: Required Filing Fee for Appeals**

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**There are NO refunds of the filing fee, even if you settle with MPAC before your hearing date.**

Residential, farm, managed forest or conservation land properties for each roll number ..... \$132.50\*  
All other property classes for each roll number ..... \$318.00\*

**\*Note: there is a \$10 discount if you E File at [tribunalsontario.ca/arb/e-file-an-appeal](https://tribunalsontario.ca/arb/e-file-an-appeal)**

**E Filed** appeals can ONLY be paid by VISA or MasterCard. If you are mailing or emailing this appeal form, please provide your phone and email contact information so the Board can arrange payment by credit card to be taken over the phone. Payment by cheques are no longer accepted by the Board. The Board will not accept any credit card payment information received by email. **Please note that if you do not make payment within 30 days of receiving the Board's acknowledgement letter, your appeal will be closed.**

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**After Filing**

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Please visit the Proceedings page ([tribunalsontario.ca/arb/proceedings](https://tribunalsontario.ca/arb/proceedings)) on the Board's website to monitor the commencement of your appeal. For any questions about the appeal process, visit [tribunalsontario.ca/arb](https://tribunalsontario.ca/arb).



# Tribunals Ontario

Assessment Review Board  
15 Grosvenor Street, Ground Floor  
Toronto, ON M7A 2G6  
Email: [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca)  
Website: [tribunalsontario.ca/arb](http://tribunalsontario.ca/arb)

# Property Assessment Appeal Form

(Disponible en français)

Appeal #
Receipt #
Date Stamp

**IMPORTANT NOTE:** The Board, under section 40(1) of the *Assessment Act*, has the jurisdiction, based on the evidence provided, to find that the value of your property is higher than the value shown on MPAC's Notice of Assessment.

**Read the Form Instructions if you have questions about how to fill out this form.**

- 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.
- Only the **Superior Court of Justice** can hear appeals on exemptions from taxes,

## Part 1: Property Information and Classification

Property Roll Number:

Street Address:

Municipality:

- Residential – File a Request for Reconsideration (RFR) first
- Farm, Managed Forest or Conservation Land – **See Special Tax Class Form**
- All other properties classes – You may file directly with the ARB without a RFR OR you may file a RFR

## Part 2: Appeal Information

I received from MPAC this type of Property Assessment Notice (**see the top right corner of your Notice from MPAC**):

- Annual Property Assessment
- Amended Property Assessment
- Property Assessment Change

Tax Year:

Effective date of taxation (only for **Change** and **Amended**) (dd/mm/yyyy):

Date of RFR decision letter (dd/mm/yyyy):

Appeal deadline (dd/mm/yyyy):

**Part 3: Appellant Information**

First name:

Last name:

Company:

Address

Unit number:

Street number:

Street name:

City:

Province:

Postal code:

Country (if not Canada):

Home phone number:

Business phone number:

Fax number:

Email address:

Appellant (or Rep.) signature:

Are you the owner of this property?

 Yes  No **If no, fill out Part 5 of this form** (and the rest of the form).

Do you have a representative?

 Yes  No **If yes, fill out Part 6 of this form** (and the rest of the form).

I would like to communicate with the ARB in:

 English  French

Are you filing as a municipality?

 Yes  No**Part 4: Reason(s) for Appeal** (Refer to Assessment Notice – check ONLY applicable reasons) **Assessment value is wrong** (If you checked "assessment value" as the appeal reason, fill in the information below.)

What is MPAC's assessment of the property? \$ \_\_\_\_\_

What do you think the property assessment should be? \$ \_\_\_\_\_

 **Property classification is wrong** (If you checked "property classification" as the appeal reason, fill in the information below.)

What is MPAC's current classification of the property?

What do you think the property classification should be?

**Note: if the property is classified as a farm, managed forest or conservation land, fill in the Special Tax Class Form and attach to this completed form.** **Other** – The assessment value or classification is wrong because:

List reasons in the space provided, e.g. MPAC is missing/additional/inaccurate information about the property.

**Part 5: Third Party Appeal Information** (Only fill out this section if you are NOT the property owner)

As a non-owner, you must appeal to the ARB first. The appeal deadline is March 31 of the tax year for annual assessments, or 90 days from the notice date for other types of assessments. You must also send a copy of this appeal form to the property owner by the filing deadline.

Name of property owner:

Mailing address of above:

Email address of above:

How did you deliver the copy of this appeal form?

Mail       Email       Registered mail

Yes, I provided a copy of this appeal form to the property owner on (dd/mm/yyyy) \_\_\_\_\_

**Part 6: Representative Authorization** (Only fill out this section if you have representation)

Company name:

Name of representative:

Address

Unit number:

Street number:

Street name:

City:

Province:

Postal code:

Telephone number:

Fax number:

Email address:

***Representatives who are not licensed by the Law Society of Ontario must have written authorization and check the box below.***

I certify that I have written authorization from the appellant to act as a representative for this appeal and I understand that I may be asked to produce this authorization at any time. I understand that I can only be a representative if I qualify for an exemption under the rules of the Law Society of Ontario.

**Part 7: How to File an Appeal**

File your appeal using only ONE of the following options. If you are unsure whether you filed correctly and file more than once, please mark any additional submissions COPY to avoid duplicate charges.

**E File:** [tribunalsofntario.ca/arb/e-file-an-appeal](http://tribunalsofntario.ca/arb/e-file-an-appeal)

**Note: there is a \$10 discount if you E file** (Use the E File link. Credit card and email address required.)

**Email to:** [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca)

**Mail\* to:** Assessment Review Board  
15 Grosvenor Street, Ground Floor  
Toronto, Ontario M7A 2G6

**\* We do not immediately confirm receipt of appeal forms.**

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**Part 8: Required Filing Fee for Appeals**

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Once the Board processes your appeal, they will be in contact to process payment over the phone. Please be sure you have included a contact name and phone number in the space below who will provide payment. There are NO refunds of the filing fee, even if you settle with MPAC before your hearing date.

Residential, farm, managed forest or conservation land properties for each roll number ..... \$132.50\*  
All other property classes for each roll number ..... \$318.00\*

\* **Note: there is a \$10 discount if you E File** at [tribunalsontario.ca/arb/e-file-an-appeal](http://tribunalsontario.ca/arb/e-file-an-appeal)

Payee Name/Contact:

Telephone number:

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**Please note that if the Board has made attempts at contacting you for payment and has not been successful and no payment has been received within 30 days of receiving your acknowledgement letter, your appeal will be closed.**

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**After Filing**

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Please visit the Proceedings page ([tribunalsontario.ca/arb/proceedings](http://tribunalsontario.ca/arb/proceedings)) on the Board's website to monitor the commencement of your appeal. For any questions about the appeal process, visit [tribunalsontario.ca/arb](http://tribunalsontario.ca/arb).