



Tribunals Ontario

**Assessment Review Board**, 15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6  
**Website:** www.tribunalsontario.ca/arb/ **Email:** arb.registrar@ontario.ca

(Disponible en français)

## MUNICIPAL ACT APPLICATION/APEAL – SICKNESS OR POVERTY

Form and Instruction for filing a *Municipal Act, 2001* application/appeal with the Assessment Review Board and information on how to prepare for your hearing event.

**Please note:** This form is for Municipal Act applications/appeals – Sickness or Poverty only. Do not use this form to file assessment complaints (sections 33, 34 or 40 of the *Assessment Act*). Do not use this form for any other applications, appeals and/or complaints under the *Municipal Act, 2001*. Different forms are available to file the other applications, appeals and complaints. Issues of tax exemption can only be addressed by the Superior Court of Justice.

**Before Filing:** Please contact the municipality where the property is located for information regarding the tax account and the application/appeal process. The ARB can only accept applications under section 357.(1)(d.1) where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on Municipal Act applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law. Under section 357.(8)\* it is possible to file an appeal with the ARB when council fails to make a decision about your application by the legislated deadline.

**Required Filing Fee:** No fee required.

**Filing Deadline:** Filing deadlines are established by legislation and cannot be waived by the ARB. Filing deadlines depend on the type of application or appeal you are making.

**Important:** Please attach to your appeal a copy of the supporting document requested in Part 2 of the appeal form. The ARB cannot determine if your appeal has been filed on time without the supporting document.

**Accessibility:** 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.

These descriptions are summarized – please refer to the *Municipal Act, 2001*.

SECTION NUMBER AND APPLICATION/APEAL REASON		FILING DEADLINE
† 357.(1)(d.1)	Unable to pay taxes due to sickness or extreme poverty.	File by February 28 of the year after the year for which the application is being made.
357.(7)*	Appeal a decision that the municipal council made on your application under section 357.(1)(d.1).	File within 35 days after council makes its decision.
357.(8)*	Municipality failed to make its decision on your application under section 357.(1)(d.1).	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.

\*The asterisk is used for ARB purposes only. Each taxation year is considered a separate application/appeal. A separate form must be submitted to the ARB for each taxation year.

† Section 357.(1)(d1) can be filed online using the ARB's e-filing services.

### Instructions for filing a *Municipal Act, 2001* application/appeal with the Assessment Review Board

#### Part 1: Property Information

Please refer to your municipal property tax bill or property assessment notice when completing this section.

**Roll Number:** The roll number is a 19-digit number assigned to each property. Please ensure that this number is accurately recorded on each page of the appeal form.

**Street Address and Property Description:** Enter the municipal address of the property for which you are filing a Municipal Act application/appeal.

**Municipality:** Note the city, town or village in which the property is located.

**Preferred Language:** Check the appropriate box indicating your language preference for receiving ARB services, including hearings, notices and other public information materials.

## 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*. All of the information related to the appeal including your Name and Contact information will be shared with the public and used for the purposes of the ARB business and the resolution of the appeals. Information about the ARB can be found at [www.tribunalsontario.ca/arb/](http://www.tribunalsontario.ca/arb/)

## 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:

**E-file:** <https://tribunalsontario.ca/arb/e-file-an-appeal/> (ONLY s.357.(1)(d1))

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

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

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.**



**MUNICIPAL ACT APPLICATION/ APPEAL – SICKNESS OR POVERTY**

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Toronto, Ontario M7A 2G6  
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(Disponible en français)

Application/appeal #
Receipt # <b>NO FEE REQUIRED</b>
Date Stamp
<i>For office use only</i>

**Please note:** This form is for Municipal Act applications/appeals – Sickness or Poverty only. Do not use this form to file assessment complaints (sections 33, 34 or 40 of the *Assessment Act*). Do not use this form for any other applications, appeals and/or complaints under the *Municipal Act, 2001*. Different forms are available to file the other applications, appeals and complaints. Issues of tax exemption can only be addressed by the Superior Court of Justice.

**Before Filing:** Please contact the municipality where the property is located for information

regarding the tax account and the application/appeal process. The Assessment Review Board (ARB) can only accept applications under section 357.(1)(d.1) where the municipality has passed a by-law that gives the ARB the same authority as municipal council to decide on Municipal Act applications. Before filing with the ARB, please ensure that the municipality has passed such a by-law. Under section 357.(8)\*, it is possible to file an appeal with the ARB when council fails to make a decision about your application by the legislated deadline.

**Required Filing Fee:** No fee required.

**Filing Deadline:** Filing deadlines are established by legislation and cannot be waived by the ARB. Filing deadlines depend on the type of application or appeal you are making. Please see Part 2 for the filing deadline.

**Important:** Please attach to this appeal form a copy of the supporting document requested in Part 2. The ARB cannot determine if your appeal has been filed on time without the supporting document.

**Accessibility:** 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.

**Part 1: Property Information (Please print clearly)**

Roll number:

**\*PLEASE copy this roll number in the space provided at the top of every page of this form\***

Street address: \_\_\_\_\_

Municipality: \_\_\_\_\_

Please choose preferred language:  English  French

**Part 2: Application/Appeal Information**

*\* The asterisk is used for ARB purposes only. Each taxation year is considered a separate application/appeal. A separate form must be submitted to the ARB for each taxation year.*

These descriptions are summarized – please refer to the <i>Municipal Act, 2001</i> .			
PLEASE CHECK ONLY ONE REASON FOR YOUR APPLICATION OR APPEAL	TAX YEAR YOU ARE APPEALING	SUPPORTING DOCUMENT(S) YOU MUST ATTACH TO THIS APPLICATION/APPEAL FORM	FILING DEADLINE
<input type="checkbox"/> <b>Application: section 357.(1) (d.1)</b> Unable to pay taxes due to sickness or extreme poverty. <input type="checkbox"/> The municipality has passed a by-law delegating these applications to the ARB. If not, apply to the municipality instead.	_____	None	File by February 28 of the year after the year for which the application is being made.
<b>OR</b>			
<input type="checkbox"/> <b>Appeal: section 357.(7)*</b> Appeal a decision that the municipal council made on your application under section 357.(1)(d.1).	_____	Attach a copy of the decision you received from the municipality. <input type="checkbox"/> I have attached a copy.	File within 35 days after council makes its decision.
<b>OR</b>			
<input type="checkbox"/> <b>Appeal: section 357.(8)*</b> Municipality failed to make its decision on your application under section 357.(1)(d.1).	_____	Attach a copy of the application you made to the municipality. <input type="checkbox"/> I have attached a copy.	File by October 21 of the year after the year for which the application was made, if council fails to make its decision by September 30 of the year after the year for which the application was made.

**Roll Number:**

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**Part 3: Applicant/Appellant Information**

Do you have a representative?  Yes  No *If yes, complete Parts 3 & 4.*

Are you the owner of the property?  Yes  No

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Company name (if applicable): \_\_\_\_\_

Mailing address: \_\_\_\_\_

Street address Apt/Suite/Unit# City

Province Country (if not Canada) Postal Code

Business/other telephone #: \_\_\_\_\_ Home telephone #: \_\_\_\_\_

Fax #: \_\_\_\_\_ E-mail address: \_\_\_\_\_

Applicant/Appellant signature: \_\_\_\_\_

Please note: 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*. All of the information related to the appeal including your Name and Contact information will be shared with the public and used for the purposes of the ARB business and the resolution of the appeals. Information about the ARB can be found at [www.tribunalsontario.ca/arb/](http://www.tribunalsontario.ca/arb/)

**Part 4: Representative Authorization**

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

Company name: \_\_\_\_\_

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Street address Apt/Suite/Unit# City

Province Country (if not Canada) Postal Code

Telephone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Applicant/Appellant signature: \_\_\_\_\_

Representatives who are NOT legal counsel **must** confirm that they have **written authorization** 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.

**Note: Anyone in Ontario providing legal services requires a licence, unless the group or individual is not captured by the Law Society Act or is exempt by a Law Society by-law. By-law 4 exempts persons who are not in the business of providing legal services and occasionally provide assistance to a friend or relative for no fee. For information on licensing please refer to the Law Society of Ontario's website [www.lso.ca](http://www.lso.ca) or call 416-947-3315 or 1-800-668-7380.**

