



# MUNICIPAL ACT APPLICATION/APEAL/COMPLAINT

Assessment Review Board, 250 Yonge Street, 30<sup>th</sup> Floor, Toronto, Ontario M5B 2L7  
 Phone: (416) 314-6900 or 1-800-263-3237 Web site: www.arb.gov.on.ca  
 Fax: (416) 645-1819 or 1-866-297-1822 (For applications/appeals/complaints ONLY)

**Note:** Questions of exemption from taxation can only be dealt with by the Superior Court of Justice.

Application/Appeal/Complaint #
Receipt #
Date Stamp

*For office use only*

## Part 1: Property Information (Please Print)

Roll number: 

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

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

Please choose preferred language:  English  French

Do you have a Representative?  Yes  No (If yes complete Parts 3&4)

## Part 2: Application/Appeal/Complaint Information

<b>INSTRUCTIONS:</b>				
<ul style="list-style-type: none"> <li>Please check the applicable boxes starting with the section number under which you are filing an appeal.</li> <li>Follow that row from left to right to determine the documentation required by the ARB, the filing deadline and the amount of the filing fee.</li> <li>If you are filing an appeal for multiple taxation years, you must complete one appeal form for each taxation year (except as noted below).</li> <li>If you are filing an appeal under multiple section numbers, you must complete one appeal form for each section number.</li> <li>Each section number and/or taxation year is considered a separate appeal (except as noted below).</li> <li>If you are not paying by credit card, the 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.</li> </ul>				
SECTION NUMBER AND DESCRIPTION From <i>MUNICIPAL ACT, 2001</i>	TAXATION YEAR  <i>Write in the tax year.</i>	REASON FOR APPLICATION/APEAL/COMPLAINT AND SUPPORTING DOCUMENT(S) TO BE FILED WITH THE APPLICATION/APEAL/COMPLAINT  <i>Required to determine the validity of the filing.</i>	FILING DEADLINE  From <i>MUNICIPAL ACT, 2001</i>	FILING FEE
<input type="checkbox"/> 357.(1)(d.1) Tax Application Cancellation, Reduction, Refund of Taxes	_____	<input type="checkbox"/> Sickness or extreme poverty.  Supporting Document is not required.	File on or before February 28 of the year following the year in respect of which the application is made.	No Fee
<input type="checkbox"/> 357.(7)* Tax Appeal of 357.(1)(d.1) Cancellation, Reduction, Refund of Taxes	_____	<input type="checkbox"/> Appeal a Decision of Municipal Council.  <i>Please attach your</i> <input type="checkbox"/> Municipal Notice of Decision	File within 35 days after Council makes its decision.	No Fee
<input type="checkbox"/> 357.(8)* Tax Appeal of 357.(1)(d.1) Cancellation, Reduction, Refund of Taxes	_____	<input type="checkbox"/> Municipality failed to make its decision.  <i>Please attach your</i> <input type="checkbox"/> Copy of Tax Application	If Council fails to make its decision by September 30 of the year following the year in respect of which the application is made, file an appeal by October 21 of the year.	No Fee







Roll Number:

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Personal information requested on this form is collected under the various sections of the *Municipal Act, 2001*. After an application is filed, all information relating to this application 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 *Municipal Act, 2001* is available at [www.arb.gov.on.ca](http://www.arb.gov.on.ca).

**Part 4: Representative Authorization**

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 Applicant: \_\_\_\_\_

**Please note:** If this authorization is not signed by the applicant and you are a representative other than legal counsel, please attest to the receipt of written authorization as required by the Board's Rules of Practice and Procedure by checking the box below.

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

**Part 5: How to File an Application/Appeal/Complaint**

**By mail:** Assessment Review Board  
250 Yonge Street, 30th Floor  
Toronto, Ontario M5B 2L7

**By fax:** (416) 645-1819 or  
1-866-297-1822 (toll free)  
(For applications/appeals  
and complaints ONLY)

**In person:** 250 Yonge Street, 30<sup>th</sup> Floor  
(Yonge Street, south of Dundas)

**Please note:** The deadlines for filing are indicated on the chart above.  
For additional information, call (416) 314-6900 (toll free) 1-800-263-3237 or visit our web site: [www.arb.gov.on.ca](http://www.arb.gov.on.ca)

**Please file your application 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: \_\_\_\_\_

