



Here's what you need to know about City of Toronto Act appeals

The ARB hears some appeals under the City of Toronto Act, 2006. These appeals deal with the amount of the taxes for a property in the City of Toronto. Usually, these appeals are against a decision made by the city about a tax matter.

What is the difference between a City of Toronto Act appeal and an assessment appeal?

A City of Toronto Act appeal deals with how the City of Toronto calculates taxes for a specific property. It is made under the City of Toronto Act, 2006. An assessment appeal deals with your property assessment from the Municipal Property Assessment Corporation (MPAC). It is made under the Assessment Act.

How do I file a City of Toronto Act appeal with the Assessment Review Board (ARB)?

Follow the steps below.

1. Contact the city. Generally, City of Toronto Act applications are made to the city first. In some cases, the city has passed a bylaw directing applications to be filed directly with the ARB. Ask the city about their process before filing with the ARB.
2. Wait for a decision from the city on your City of Toronto Act application (in certain sections of the legislation you can also appeal to the Board if the city has not made a decision on your application within a specific amount of time.)
3. If you disagree with the decision the city made about your application, you may be able to appeal that decision to the ARB.
4. File your appeal using the correct appeal form as it provides specific information about filing fees and deadlines. These forms are available on the ARB website, www.elto.gov.on.ca.

After filling out the correct form, send it to the Board, before the deadline, along with the required filing fee. Send your appeal:

- **By fax:** 416-314-3717 or 1-877-849-2066
- **By mail:** 655 Bay Street, 15th Floor, Toronto ON, M5G 1E5
- **In person:** 655 Bay Street, 15th Floor, Toronto (on Bay, north of Dundas)

How do I file an application because of extreme poverty or illness?

For information on how to file an application to cancel or reduce your taxes because of extreme poverty or illness contact the [City of Toronto](#).

What are the Board's filing fees?

The filing fees for City of Toronto Act appeals depend on the type of appeal you are filing. Check the appeal form for the correct filing fee, or contact the Board at (416) 212-6349 or 1-866-648-2248 for more information. There are no refunds of appeal filing fees.

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

You can try contacting the city's finance or tax department.

Can anyone file a City of Toronto Act appeal?

The legislation and the type of appeal determine who can file a City of Toronto Act appeal. Please check the specific legislation.

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

Filing deadlines for City of Toronto Act appeals are set by the legislation and cannot be waived. The deadlines are listed on the City of Toronto Act appeal forms.

What happens after I file my appeal with the Board?

The Board will send you a letter acknowledging that your appeal was received. If anything is missing from your appeal (i.e. supporting documents or filing fee), the Board will request the missing items in the letter. Supporting documents are needed to confirm the appeal was filed on time.

After the appeal is entered into the Board's system, a hearing event for your matter will be scheduled. You will receive a notice in the mail telling you the date, time and location of the hearing.

How do I prepare for my hearing?

The hearing is your chance to prove why you believe the city's decision was wrong. It is important that you back up your case with evidence. Types of evidence may include:

- Your initial application
- Any decisions made by the city
- Your tax bill
- Other factual information that supports your position

Do I have to be at my hearing?

Unless you have someone to represent you at a hearing, you must attend your hearing. If you do not attend, the Board may dismiss your appeal. If you know that you will be unable to attend, you must send the Board a request to adjourn the hearing. More information about adjournments is provided on the website.

What happens when my hearing is finished?

At the end of your hearing the ARB Member that heard your case may give an oral decision or the Member may reserve the decision for a later date. The decision will be sent to you in the mail. More information about decisions is provided on the website.

Please Note

The information contained in this sheet 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 and shall not be liable for any reliance placed on the information in this sheet. Additional information, including the **ARB's Rules of Practice and Procedure**, is available at **www.elto.gov.on.ca**, or by calling (416) 212-6349 or toll free 1-866-448-2248.



The **Environment and Land Tribunals Ontario (ELTO)** includes the Assessment Review Board, Board of Negotiation, Conservation Review Board, Environmental Review Tribunal, Ontario Municipal Board, Niagara Escarpment Hearing Office and the Office of Consolidated Hearings. The Tribunals operate under specific legislative requirements and share resources and best practices. The Board of Negotiation serves as an informal tribunal that negotiates compensation settlements in land expropriation cases under the Expropriations Act. For more information contact us at:

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