



ASSESSMENT REVIEW BOARD (ARB)
NOTICE OF COMPLAINT- Supplementary or Omitted Assessment
Instructions for filling out Notice of Complaint Form

Please note: These instructions are for filing **Supplementary or Omitted Assessment complaints ONLY**. Complaints for Annual Assessments must be filed using a different form. Questions of tax exemption can **ONLY** be addressed by the Superior Court of Justice.

BEFORE FILING:

- Please contact the Municipal Property Assessment Corporation (**MPAC**) at **1-866-296-6722** or www.mpac.ca. You may be able to resolve the matter, **at no charge**, through MPAC's Request for Reconsideration process.
- **Remember to attach a copy of your property assessment notice to your complaint form.**

REQUIRED FILING FEES:

Residential/farm/managed forest and conservation lands properties.....\$ 75 for each roll number
 Multi-residential properties/commercial/industrial and other properties.....\$150 for each roll number

DEADLINE FOR FILING: The deadline for filing you complaint and submitting the required fee is indicated on your Supplementary or Omitted Property Assessment Notice.

REFUND POLICY: The required filing fee is **non-refundable**.

PLEASE NOTE: Your supplementary or omitted property assessment may be applicable for more than one taxation year. Supplementary assessments apply from the date the change was made to the property to the end of the current taxation year. Omitted assessments may be retroactive to any part, or all, of the previous two taxation years. **A filing fee is required for each roll number for which a complaint is submitted, but not for each year if your supplementary or omitted assessment includes more than one year.**

Part 1: Complaint Information

Please refer to your property assessment notice when completing this section.

Complaint type: Please identify whether the complaint is for a supplementary assessment or omitted assessment.

Effective date of taxation: These dates are noted in the middle portion of your Property Assessment Notice.

Last date of Appeal: This date is highlighted at the bottom of the Property Assessment Notice. Please ensure that your complaint is submitted on time. The Board will not accept late complaints.

Part 1a: Property Information

Please refer to your property assessment notice when completing this section.

Roll number: The roll number is a 19-digit number assigned to each property. Please record this number on each page of the complaint form.

Street address: Please enter the municipal address of the property for which you are filing a complaint.

Municipality: Please note the city, town or village in which the property is located.

Preferred language: Please check the box indicating your language preference for receiving Board services, including hearings, notices and other public information materials.

Part 2: Reason(s) for Complaint

Please state the reason for your complaint by checking the applicable box(es).

- ✓ Check the **first** box if you disagree with the value assigned to your property. Please check whether you believe the value given is either 'too high' or 'too low.'

- ✓ Check the **second** box if you believe the property is incorrectly classified. Property classification determines which municipal tax rate is applicable to your property. Common property classifications include: residential, commercial, industrial and farm. For more information on property classification, please refer to the *Assessment Act*.
- ✓ Check the **third** box if you wish to change your school support designation. Please indicate the change you would like to make. Your school support designation determines which school board receives your education taxes.
- ✓ Check the **last** box if the reason for your complaint is not listed on the form. Please describe the matter in the space provided.

Part 2a: Special Property Class Tax Rates – for farms, managed forests and conservation lands

* Before filing a complaint under this section, please contact the appropriate agency to confirm your eligibility for these programs. *

If you believe your property is eligible for a special class tax program, check the box indicating which tax rate program you believe is applicable – Farm, Managed Forests or Conservation Lands.

***Farm Property Class Tax Rebate Program**

This program determines the eligibility for a tax reduction for a working farm. For a list of criteria to be eligible for the tax reduction and further information, please contact the Ontario Ministry of Agriculture and Food at 1-800-469-2285.

***Managed Forest Tax Incentive Program**

This program determines the eligibility for a tax reduction for a forested property. For a list of criteria and further information, please contact the Ontario Forestry Association at 1-800-387-0790 or the Ontario Woodlot Association at 1-888-791-1103.

***Conservation Land Tax Incentive Program**

This program determines the eligibility of a swamp or wetland for a municipal property tax reduction. For a list of criteria and further information, please contact the Ministry of Natural Resources at 1-800-268-8959.

Issues of classification and assessed value will be heard by the Assessment Review Board. Special tax rates matters may be forwarded to the appropriate agency for a hearing.

Part 3: Complainant Information

Please identify who you are, where you live and how to contact you. If you have already filed a **Request for Reconsideration** with MPAC, please fill in the date the request was filed.

- If you have chosen someone else to act on your behalf with regard to this complaint, please complete Part 4 of this form.
- If you are not the property owner, please complete Part 5 of this form.

*Please notify the Assessment Review Board, in writing, of any changes in address or telephone number.

Personal information requested on this form is collected under section 40 of the *Assessment Act*. After a complaint is filed, all information relating to this complaint 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 *Assessment Act* is available at www.arb.gov.on.ca.

Part 4: Representative Authorization

If you have chosen someone else 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: Third Party Complaint Information (Complete if you are not the owner of the property)

According to the *Assessment Act*, if you are not the owner of the property named in this complaint, use this section to fill in the name and address of the property owner. You must send a copy of this complaint to the

assessed person/owner by the filing deadline indicated on your Supplementary or Omitted Property Assessment Notice. In the space provided, please enter the date you sent the property owner a copy of the complaint form.

Part 6: How to File a Complaint

You can file your complaint in a number of ways. Please choose only **ONE** of the following:

- **Fax** your complaint to: 416-645-1819 or 1-866-297-1822 (toll free)
- **Mail** your complaint to: Assessment Review Board
655 Bay Street, Suite 1500
Toronto, Ontario M5G 1E5
- **Deliver** your complaint in person to: Assessment Review Board
655 Bay Street, Suite 1500
Toronto, Ontario M5G 1E5
(Bay Street, north of Dundas)

Please file your complaint only ONCE. If you are unsure whether you filed correctly, please mark any additional submissions COPY to avoid duplicate charges.

You will receive an **acknowledgement letter** by mail once your complaint has been received by the ARB followed by a **Notice of Hearing** once your hearing has been scheduled.

***Please note:** Once you have filed your complaint, any additional correspondence with the Board should be copied to your municipality and to MPAC.*

Part 7: Required Filing Fee

- **If you are faxing your complaint**, payment must be made by VISA, MasterCard or American Express, in Canadian funds. Please include your credit card number, expiry date, the cardholder's name and the cardholder's signature.
- **If you are mailing your complaint**, payment can be made by cheque or money order, in Canadian funds, payable to the **Minister of Finance**. Please note the applicable roll number on the front of the cheque or money order. **Please do not mail cash**. Please note that if a financial institution returns your cheque, an administration fee of \$35 will apply.
- **If you are delivering your complaint in person**, payment can be made by cash, cheque, money order, debit card or credit card.

The required filing fee is non-refundable.

The information you fill in under the Required Filing Fee section is confidential. It will only be used to process your complaint and will not be placed on file.

For further information, please contact the Assessment Review Board at 416-314-6900
Toll free at 1-800-263-3237 or online at www.arb.gov.on.ca.