



**ASSESSMENT REVIEW BOARD (ARB)
NOTICE OF COMPLAINT- Annual Assessment - 2007
Instructions for filling out Notice of Complaint Form**

PLEASE NOTE: THIS FORM IS FOR ANNUAL ASSESSMENT COMPLAINTS ONLY. DO NOT USE THIS FORM FOR ANY OTHER APPLICATIONS, APPEALS AND/OR COMPLAINTS. 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 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: April 2, 2007

REFUND POLICY:

The required filing fee is non-refundable, except when it meets the criteria set out in Ontario Regulation 320/01, which states:

- That a **Request for Reconsideration** be filed with the Municipal Property Assessment Corporation (MPAC) **before** this assessment complaint is filed; **and**
- That the matter is settled through the request for reconsideration process **before** the corresponding hearing before the Assessment Review Board; **and**
- That this complaint with the Assessment Review Board is withdrawn **before** the start of the Board hearing.

Part 1: 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 ensure that this number is accurately recorded 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.

The Assessment Review Board will acknowledge your complaint and forward the matter to the applicable tribunal designated by legislation to hear these special class tax program matters.

Part 3: Third Party Complaint Information (Complete if you are *NOT* the owner of the property)

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. According to the *Assessment Act*, you must send a copy of this complaint to the assessed person/owner by the filing deadline of April 2, 2007. In the space provided, please enter the date you sent the property owner a copy of the complaint form.

Part 4: 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 5 of this form.
- If you are not the property owner, please complete Part 3 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 5: 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 6: How to File a Complaint

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

- **E-File** your complaint via the website: **www.arb.gov.on.ca** (click on **E-File**)
- **Mail** your complaint to: Assessment Review Board
655 Bay Street, Suite 1200
Toronto, Ontario M5G 2K4
- **Fax** your complaint to: 416-645-1819 or 1-866-297-1822 (toll free)
Due to the volume of faxes received, the ARB is unable to confirm receipt of faxes by phone – please print the transmission report from your fax machine
- **Deliver** your complaint in person to: Assessment Review Board
655 Bay Street, Suite 1200
Toronto, Ontario M5G 2K4
(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 E-Filing or faxing your complaint**, payment must be made by VISA, MasterCard or American Express, in Canadian funds. Please include your credit card number, expiry date, and the cardholder's name and, when faxing, 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, except where provided under Ontario Regulation 320/01 (see refund policy at the top of this form for details).

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**.

Roll Number:

Grid for Roll Number: 10 columns, 4 groups of 3, 4, 3, 3, 3, 3, 3, 3, 3, 3

I believe the value assigned to the property is: too high too low

If you checked this box, this matter will be heard at the Assessment Review Board.

I wish to request eligibility for:

Farm Property Class Tax Rate Program (25%, or lower, of the Municipal Residential Tax Rate)

If you checked this box, this matter will be forwarded to the Agriculture, Food and Rural Affairs Appeal Tribunal (AFRAAT).

Managed Forests

Does your property assessment notice classify your property as a managed forest? yes no

I believe this classification is: correct incorrect

I believe the value assigned to the property is: too high too low

If you checked this box, this matter will be heard at the Assessment Review Board.

I wish to request eligibility for:

Managed Forest Tax Incentive Program

If you checked this box, this matter will be forwarded to the Mining and Lands Commissioner.

Please provide your Managed Forest Plan Number: _____

How many acres are currently classified as managed forest? _____

Should the amount of managed forest be: increased decreased remain the same

Conservation Lands

Does your property assessment notice classify your property as conservation land? yes no

I believe this classification is: correct incorrect

I believe the value assigned to the property is: too high too low

If you checked this box, this matter will be heard at the Assessment Review Board.

I wish to request eligibility for:

Conservation Land Tax Incentive Program

If you checked this box, this matter will be forwarded to the Mining and Lands Commissioner.

How many acres are currently classified as conservation land? _____

Should the amount of conservation land be: increased decreased remain the same

Part 3: Third Party Complaint Information (Complete if you are NOT the owner of the property)

Name of assessed person/owner of property: _____

Mailing Address of above: _____

Please note: According to the Assessment Act, the complainant must provide the name and address of the assessed person/owner of the property, and deliver or mail a copy of the complaint to the assessed person/owner by the April 2, 2007 filing deadline.

Yes, I delivered/mailed a copy of this complaint to the above assessed person/owner on: ____/____/____ day month year

Roll Number:

Grid for Roll Number: 10 columns, 4 groups of 2, 4, 2, 2 columns.

Part 6: How to File a Complaint

IMPORTANT: The deadline for filing your complaint is April 2, 2007

File your complaint using only ONE of the following options:

Internet: www.arb.gov.on.ca - Use the E-FILE service (credit card required)

Mail: Assessment Review Board, 655 Bay Street, Suite 1200, Toronto, Ontario M5G 2K4

Fax: (416) 645-1819 or 1-866-297-1822 (toll free) (For complaints ONLY)
Due to the volume of faxes received, the ARB is unable to confirm receipt of faxes by phone – please print the transmission report from your fax machine.

In person: 655 Bay Street, Suite 1200 (Bay Street, north of Dundas)

For additional information, call (416) 314-6900, (toll free) 1-800-263-3237 or visit our website: www.arb.gov.on.ca. Please file your complaint 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: _____

Part 7: Required Filing Fee

Residential, Farm, Managed Forest & Conservation Land Properties..... \$75 for each Roll Number

Multi-Residential Properties, Commercial, Industrial & Other Properties \$150 for each Roll Number

The fee is non-refundable, except where provided by Ontario Regulation 320/01.

Total fee submitted: \$ _____ by: Cheque Money Order OR

Credit card: Visa MasterCard American Express

Credit card #: _____ Expiry date: _____ / _____
month year

Cardholder's name: _____

Cardholder's signature: _____

- If you are not paying by credit card, the filing 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.
If you are paying by VISA, MasterCard or American Express, the Board will accept a faxed complaint with the full credit card information requested above.
Please note that if a financial institution returns your cheque, or if you cancel or stop payment, an administrative fee of \$35 will apply.
You will receive an Acknowledgement Letter followed by a Notice of Hearing.

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