

|  |          |
|--|----------|
| Municipality Name (as shown on your assessment notice or tax notice) | Tax Year |
|--|----------|

**Section 1 - Notice Type**

|   |   |
|---|---|
| Assessment Notice: <input type="checkbox"/> Annual Assessment<br><input type="checkbox"/> Amended Annual Assessment<br><input type="checkbox"/> Supplementary Assessment<br><input type="checkbox"/> Amended Supplementary Assessment | Tax Notice: <input type="checkbox"/> Business Tax<br><input type="checkbox"/> Other Tax (excluding property tax and business tax) |
|---|---|

Name of Other Tax \_\_\_\_\_

**Section 2 - Property Information**

Assessment Roll or Tax Roll Number

Property Address \_\_\_\_\_

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer) \_\_\_\_\_

|  |   |  |
|--|---|--|
| Property Type (check all that apply)<br><input type="checkbox"/> Residential property with 3 or less dwelling units<br><input type="checkbox"/> Residential property with 4 or more dwelling units | <input type="checkbox"/> Farm land<br><input type="checkbox"/> Non-residential property | <input type="checkbox"/> Machinery and equipment |
|--|---|--|

|   |                   |
|---|-------------------|
| Business Name (if pertaining to business tax) | Business Owner(s) |
|---|-------------------|

**Section 3 - Complainant Information**

Is the complainant the assessed person or taxpayer for the property under complaint?  Yes  No

Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company) \_\_\_\_\_

|   |           |          |             |
|---|-----------|----------|-------------|
| Mailing Address (if different from above) | City/Town | Province | Postal Code |
|---|-----------|----------|-------------|

|                                      |                                |               |
|--------------------------------------|--------------------------------|---------------|
| Telephone Number (include area code) | Fax Number (include area code) | Email Address |
|--------------------------------------|--------------------------------|---------------|

**Section 4 - Complaint Information**

Check the matter(s) that apply to the complaint (see reverse for coding)

1   
  2   
  3   
  4   
  5   
  6   
  7   
  8   
  9   
  10

**Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.**

If information was requested from the municipality pursuant to sections 299 or 300 of the *Municipal Government Act*, was the information provided?  Yes  No

**Section 5 - Reason(s) for Complaint**

**Note: An assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.**

- The reasons for a complaint must accompany the complaint form, including:
- what information shown on an assessment notice or tax notice is incorrect;
  - in what respect that information is incorrect, including identifying the specific issues related to the incorrect information that are to be decided by the assessment review board, and the grounds in support of these issues;
  - what the correct information is;
  - if the complaint relates to an assessment, the requested assessed value. Requested assessed value:

- (a) include a statement that the complainant and the respondent have discussed the matters for complaint, specifying the date and outcome of that discussion, including the details of any issues or facts agreed to by the parties, **or**
- (b) include a statement, if the complainant and the respondent have not discussed the matters for complaint, specifying why no discussion was held.

**Note: If necessary, additional pages or documentation required to complete this section may be submitted with this complaint form.**

**Section 6 - Complaint Filing Fee**

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

**Section 7 - Complainant Signature**

|                 |  |                         |
|-----------------|--|-------------------------|
| Signature _____ | Printed Name of Signatory Person and Title _____ | Date (mm/dd/yyyy) _____ |
|-----------------|--|-------------------------|

**Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.**

**Assessment Review Board Clerk Use Only**

|   |                               |                               |                              |
|---|-------------------------------|-------------------------------|------------------------------|
| Was the complaint filed on time?                                    | <input type="checkbox"/> Yes  | <input type="checkbox"/> No   |                              |
| Is the required information included on or with the complaint form? | <input type="checkbox"/> Yes  | <input type="checkbox"/> No   |                              |
| Was the required filing fee included?                               | <input type="checkbox"/> Yes  | <input type="checkbox"/> No   | <input type="checkbox"/> N/A |
| Was a properly completed authorization form attached?               | <input type="checkbox"/> Yes  | <input type="checkbox"/> No   | <input type="checkbox"/> N/A |
| Complaint to be heard by:   | <input type="checkbox"/> LARB | <input type="checkbox"/> CARB | Date received _____          |

## MATTERS FOR A COMPLAINT

A complaint to the assessment review board may be about any of the following matters shown on an assessment notice or on a tax notice (other than a property tax notice).

1. the description of the property or business
2. the name or mailing address of an assessed person or taxpayer
3. an assessment amount
4. an assessment class
5. an assessment sub-class
6. the type of property
7. the type of improvement
8. school support
9. whether the property or business is assessable
10. whether the property or business is exempt from taxation

**Note:** To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.

If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

## ASSESSMENT REVIEW BOARDS

A Local Assessment Review Board will hear complaints about residential property with 3 or less dwelling units, farm land, or matters shown on a tax notice (other than a property tax notice).

A Composite Assessment Review Board will hear complaints about residential property with 4 or more dwelling units or non-residential property.

## DISCLOSURE

### Disclosure must include:

- All relevant facts supporting the matters of complaint described on this complaint form.
- All documentary evidence to be presented at the hearing.
- A list of witnesses who will give evidence at the hearing.
- A summary of testimonial evidence.
- The legislative grounds and reason for the complaint.
- Relevant case law and any other information that the complainant considers relevant.

### Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 5 days before the scheduled hearing date.

For a complaint about an assessment - Local Assessment Review Board:

- Complainant must provide full disclosure at least 21 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 7 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - Composite Assessment Review Board:

- Complainant must provide full disclosure at least 42 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 14 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

## DISCLOSURE RULES

Timelines for disclosure must be followed;

Information that has not been disclosed will not be heard by an assessment review board; and

Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed. Both the complainant and the assessor must agree to reduce the timelines.

## PENALTIES

A Composite Assessment Review Board may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

## IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

An assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

The assessment review board clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints* Regulation.

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460 as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.