

Assessment Review Board

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Commission de révision de l'évaluation foncière

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October 28, 2004

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To All ARB Stakeholders:

RE: ARB Fee Schedule

Attached please find a copy of the Board's new Fee Schedule, effective November 22, 2004.

The complaint filing fee for a residential property will be \$75 per roll number and \$150 per roll number for each non-residential property assessment complaint filed with the Assessment Review Board.

The new fee schedule is posted on the Board's website, www.arb.gov.on.ca.

Yours truly,

A handwritten signature in cursive script that reads "Shirley Lee Collins".

Shirley Lee Collins
Senior Case Manager & Registrar
Assessment Review Board

Attachments

**ASSESSMENT REVIEW BOARD
FEE SCHEDULE**

ASSESSMENT ACT COMPLAINTS <i>(S. 40 of the Assessment Act & s. 8.1 of the Assessment Review Board Act)</i>		
SECTION	DESCRIPTION	FEE₁
33, 34, 40	Residential, Farm, Managed Forest, Conservation Properties	\$75 per roll number
33, 34, 40	Commercial, Industrial, Multi-Residential <u>2</u> and Other Properties	\$150 per roll number

MUNICIPAL ACT, 2001 APPLICATIONS, APPEALS, AND COMPLAINTS <i>(Municipal Act & Interpretation Act)</i>		
SECTION	DESCRIPTION	FEE₁
331	Comparable Properties Commercial, Industrial, Multi-Residential <u>2</u> Tax Complaint <u>3</u>	\$125 per roll number
334 334* 357.(1) 357.(7) & (8)	Cancellation, Reduction Refund of Taxes Tax Application Tax Appeal Tax Application Tax Appeal	\$25 per roll number
337 337* 357.(13) 357.(15) 358.(1) 359.(1) 359.(5)	Tax Increase Tax Application Tax Appeal Tax Application Tax Appeal Tax Application Tax Application Tax Appeal	\$25 per roll number
356.(1)(b) 356.(6)	Apportionment Among Parcels Tax Application Tax Appeal	\$25 per roll number
357.(1)(d.1) 357.(7)* & (8)*	Cancellation, Reduction Refund of Taxes Inability to Pay Due to Sickness or Extreme Poverty Tax Application Tax Appeal	No fee
357.(4)	Tax Application by Treasurer	\$25 per application <u>4</u>
364.(14) 364.(15) 364.(24)	Vacant Unit Rebate Tax Complaint <u>3</u> - Rebate is Too Low Tax Complaint <u>3</u> - No Determination Tax Complaint <u>3</u> - Rebate Recovery	\$125 per roll number

REVIEW OF A BOARD DECISION (Board's Rules of Practice and Procedure & Statutory Powers Procedures Act)	Fee
Review of Board Decision	\$125 for each decision ₅

FOOTNOTES TO FEE SCHEDULE

1. **NOTE:** A separate fee is charged for each complaint/application/appeal regardless of the fact that several complaints/applications/appeals for a particular roll number are consolidated and heard together.

2. Multi-residential properties include more than seven self-contained units or vacant land that is zoned for multi-residential development.

3. Under the *Municipal Act*, complaints under sections 331, 364.(14). 364. (15), 364.(24) of that Act are treated as complaints under section 40 of the *Assessment Act*.

4. This fee only applies where an application is submitted by a Treasurer of a municipality and indicates the desired adjudicated outcome. The municipality must indicate that it is requesting the Board to confirm the adjustments set out in the application. In such cases, the Board does not conduct a formal hearing but simply reviews the application and issues an order.

5. If several applications or appeals were heard together and one Board decision was issued in respect of these matters, only one fee will be charged to review the decision.

* *Used by the Board to distinguish between an application and an appeal that are legislated by the same section number.*