



# **Tribunals Ontario**

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## **Assessment Review Board**

(Disponible en français)

### **Third Party Appeals ONLY – Request to Apply Minutes of Settlement**

#### **What is a Third Party Appeal?**

A “Third Party Appeal Proceeding” is an appeal filed pursuant to s.40(1) of the Assessment Act where the appeal concerns the assessment of another person.

The Appellant in a Third Party Appeal Proceeding must use this form where:

1. The Appellant has served the assessed person with its Notice of Appeal in compliance with s.40(9) of the Assessment Act;
2. The assessed person has not responded to the Notice of Appeal, or otherwise communicated with the Appellant or any other party respecting the Third Party Appeal Proceeding. This includes failing to serve a Statement of Response by the required due date in the Schedule of Events for the Third Party Appeal Proceeding; and
3. The Parties, other than the assessed person, have reached an agreement regarding settlement of the Third Party Appeal Proceeding, and request that the Board issue a final decision in accordance with their agreement.

#### **What is the process?**

1. Fill out the Request to Apply Minutes of Settlement – Third Party Appeals ONLY form.
2. Attach all required information, documentation, and a Sworn Affidavit (see affidavit information below).
3. Send the form to the ARB Email address, copying all other parties:  
Email: [\*\*ARB.Registrar@ontario.ca\*\*](mailto:ARB.Registrar@ontario.ca)

#### **What happens after the ARB receives my form?**

The ARB will review to ensure that the form has all required information, and the required documentation is attached. Once it has been reviewed it will be forwarded to an ARB Vice Chair to be adjudicated.

#### **What information should be included in your sworn affidavit?**

The Appellant is required to attach to this Form a sworn affidavit providing the following information:

1. A statement confirming the date that the Appellant served its Notice of Appeal on the assessed person.
2. A statement confirming the method of service of its Notice of Appeal.

3. Where proof of service has been provided by the delivery service provider, attach a copy of this proof of service as an Exhibit to the Affidavit.
4. Where proof of service has not been provided by the delivery service provider, a statement that the delivered Notice of Appeal has not been returned to the Appellant, and that Appellant has not received any communication from the assessed person regarding the Third Party Appeal Proceeding.
5. A statement that the Appellant has made enquiries of MPAC regarding whether MPAC has received any communication from the assessed person regarding the Third Party Appeal Proceeding, and a description of information MPAC has provided in response to these enquiries. This should include whether MPAC received a Statement of Response from the assessed person. Where MPAC has provided email confirmation of this information, attach the email as an Exhibit to the Affidavit.
6. A statement confirming the date that the Appellant served its Statement of Issues and the Minutes of Settlement on the assessed person, providing particulars of service in the same manner as described in points, 2, 3 and 4 above.
7. A statement confirming that the Parties, other than the assessed person, have reached an agreement regarding settlement of the Third Party Appeal Proceeding (Where the Parties have prepared a written settlement agreement, attach a copy of the settlement agreement as an Exhibit to the Affidavit).
8. A statement providing the precise terms to be included in the Board's Decision.

**Tribunals Ontario** is comprised of 13 tribunals focused on dispute resolution in the social, property assessment, safety and licensing sectors.

The **Assessment Review Board** hears appeals from persons who believe there is an error in the assessed value or classification of a property and also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act. For more information contact us at:

**Tribunals Ontario – Assessment Review Board**  
15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6  
Website: <http://tribunalsontario.ca/arb/>

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