

**Environment and Land Tribunals  
Ontario**

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November 24, 2016

**TO:** Counsel of the Assessment Bar  
Property Tax Representatives  
Municipal Property Assessment Corporation (MPAC)  
Municipalities

**RE: ARB Fee Increase**

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Please be advised that the **Assessment Review Board (ARB)**, a tribunal of the Environment and Land Tribunals Ontario (ELTO), is changing its appeal fees.

The following changes will be effective as of **January 1, 2017**:

- The **residential assessment appeal** fee is changing from \$75 to \$125 per roll number. A \$10 discount still applies to E-Filed appeals.
- The **non-residential assessment appeal** fee is changing from \$150 to \$300 per roll number. A \$10 discount still applies to E-Filed appeals.

ELTO is committed to maintaining a fair, modern and efficient adjudicative tribunal system through improved technology and alternate service delivery methods. The filing fees are a necessary requirement to fulfil this commitment and help offset the associated costs with providing these improvements.

ARB filing fees have not changed for over 10 years while operating and administrative costs have increased significantly. The ARB will continue to carry out its function of processing appeals, scheduling hearings and issuing decisions in the most efficient way possible.

These fee changes are in line with the Ministry's revenue and reinvestment strategy, which supports the province's plan to move towards recovering operating costs through user fees. The fees are still structured so that adjudication services are reasonable and accessible.

In addition, effective **January 16, 2017**:

**The Province of Ontario will no longer accept payments by American Express Credit Card.** The Province continues to accept payments by VISA credit card, MasterCard credit card and Interact Debit card.

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Please make sure to review and update any of your own publications or documents that may reference ARB appeal fees or payment methods.

ELTO is committed to providing services in accordance with the Accessibility for Ontarians with Disabilities Act (AODA), and can provide an accessible or alternate format of this letter upon request.

If you have any questions about the fee changes or would like to request an accessible or alternate format of this letter, please contact us at (416) 212-6349 or toll free at 1-866-448-2248.

Yours truly,

A handwritten signature in black ink that reads "Kelly Triantafilou". The signature is written in a cursive, flowing style.

Kelly Triantafilou  
Acting Registrar