

Tribunals Ontario - Assessment Review Board
Frequently Asked Questions
July 8, 2020

As a result of changes to the Assessment Review Board's operations due to COVID-19, the following are answers to frequently asked questions.

Will the Board accept section 40 appeals for the 2020 taxation year after May 29, 2020 since the Provincial Emergency Management Order was extended?

No, the Board will not accept section 40 appeals after May 29, 2020. The Board has accepted appeals filed between April 1, 2020 and May 29, 2020.

Where 2020 deemed appeals remain open due to issues that are specific to 2020, that could not have been addressed during the schedule of events for the prior taxation years, will a new commencement date be set with a corresponding new scheduled of events?

The Board suspended schedules of events from March 16 to May 29, 2020. As posted on the Board's website, the [suspension of the schedule of events](#) was lifted effective June 1, 2020.

The Board's practice has been that any deemed appeals will be added to the existing schedule of events. It is the expectation of the Board that the complete property and all the appeals including deemed appeals are managed through this process.

Will the Board send or post an updated Schedule of Events?

The Board has posted the [updated master appeals lists](#) for all active appeals, which provide notice of the updated schedule of events.

Will appeals with commencement dates between March 16, 2020 and May 31, 2020 receive new commencement dates?

Yes, any appeals that had a commencement date that began as of April or May 2020, will be re-adjusted as of June 1, 2020.

Will the Board grant Schedule of Events extensions if parties cannot complete a step due to COVID-19 related issues such as, business shutdowns, staffing shortages, inability to inspect a closed property, or similar?

A party must file an [Expedited Board Directions Form](#) if seeking an extension. Requests to extend a timeline(s) in the Schedule of Events will be considered on a case by case basis.

Will the Board hear motions, settlement conferences, or other hearing events via video conference? If so, how can a video conference hearing be requested?

All hearing events will be conducted either in writing, by telephone, by videoconference or a combination thereof. If you would prefer a video conference for your hearing, settlement conference, and/or motion, you can request it through our [Mandatory Meeting form](#), or by submitting a request to the Registrar at ARB.Registrar@ontario.ca.

Will the Board accept affidavits that are not signed or commissioned if the affiant and commissioner are unable to meet due to COVID-19 related issues such as physical distancing, closure of physical offices, quarantining, or similar challenges?

No. The Law Society of Ontario has provided guidance for the virtual commissioning of documents during Covid-19. All affidavits must be commissioned to be accepted as an affidavit. Please see the Law Society of Ontario's document, [Best Practices for Virtual Commissioning during COVID-19](#)

Will the Board continue to hear Section 53 production motions considering that many third-party property owners, who are entitled to notice, may not be receiving mail or other forms of service due to COVID-19? If not, what would trigger a resumption in the Board's established Section 53 production procedure?

The Board will consider any production motions on a case by case basis and if a matter is not heard, the Board will provide directions, again on a case by case basis.

Are hearing events set for June 2020 proceeding as scheduled, or have they been adjourned with new dates to be provided?

Telephone hearings and written hearings will continue as scheduled. All in-person hearings were converted to telephone hearings or were rescheduled. The Board's ongoing expectation is that hearings will continue.

What measures is the Board implementing to ensure that all parties are protected from COVID-19 while preparing for, and conducting, hearings?

The Board has converted all hearings to be conducted in writing, by telephone, by video conference or a combination thereof. At this time there are no in-person hearings.

Please continue to visit [the Board website](#) for updates or contact the Registrar at ARB.Registrar@Ontario.ca