



Form Appellate Authority Small Business Tax Subclass Appeal

Application deadline: Submit to the Appellate Authority within 90 days of the date of the Program Administrator's determination letter or notice of decision.

Failure to complete the form and/or the misrepresentation of information will result in delays.

Date of determination letter or notice of decision:

Date (yyyy-mm-dd)

Tax year (yyyy)

I am:

the Property Owner an Agent acting on behalf of property owner

*If First Name and Last Name do not apply to you because you have either a registered Birth Certificate or Change of Name Certificate bearing a Single Name you may provide your Single Name.

Section 1. Property and Owner Information																							
Assessment Roll Number (21 digits)																							
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Property Address (Street Number, Street Name, Suite/Unit Number)																							
Property Owner Name (First, Last or *Single – if applicable)	Telephone Number																						
Additional Property Owner Name (First, Last or *Single – if applicable)																							
Business Name	Representative/Signing Officer Name (First, Last or *Single - if applicable)																						
Business Email	Business Telephone Number																						

Mailing Address if different than the property address.

Mailing Address (Street Number, Street Name, Suite/Unit Number)		
City/Town	Province	Postal Code

Section 2. Agent Information (if applicable)			
Attach agent's letter of authorization.			
Agent Name (First, Last or *Single – if applicable)			
Organization/Business Name			
Agent Business Address (Street Number, Street Name, Suite/Unit Number)			
City/Town	Province	Postal Code	Business Telephone Number
Business Email		Licence Number	



Form

Appellate Authority Small Business Tax Subclass Appeal

Section 3. Reason for Appeal

You must file a Request for Reconsideration (RfR) with the Program Administrator and receive a determination or decision of your RfR before filing an appeal.

I disagree with the Program Administrator's determination letter or notice of decision.

Identify the reason for appeal. Select one from the below.

- Property is eligible for inclusion in the small business subclass as defined in [Article 12 of Chapter 767 of the Toronto Municipal Code](#).
- Owner has complied with an audit.
- The property continues to meet the requirements for inclusion in the small business class.

Please provide details to support of the appeal. Attach a separate page if more space is required.

Section 4. Certification of Information

By signing this form, I certify that the information provided in it and any documentation, statements and representations made in support of this appeal are true and accurate. I understand that any inaccurate, false or deceptive information may disqualify the appeal and could result in taxes, interest and fees being restored to the property tax account to which this form relates.

Property Owner Name (First and Last or *Single - if applicable)	Property Owner Signature	Date (yyyy-mm-dd)
Agent Name (First and Last or *Single - if applicable)	Agent Signature (if applicable)	Date (yyyy-mm-dd)

Section 5. Submit Appeal Form to the Appellate Authority

Fax: Submit completed form with the Program Administrator's determination letter or notice of decision to the Appellate Authority and the Program Administrator 416-696-3427 and 416-696-3424. Upon review of your submission, the Appellate Authority will send you a Notice of Hearing when your hearing is scheduled. The Notice will set out the steps you need to take to prepare. Hearings are in writing. To learn more, refer to Appellate Authority's Rules of Procedures at toronto.ca/smallbusinesstaxrelief. For tips on faxing, visit toronto.ca/propertytaxandutilities.

In person: At City Hall and Civic Centres Inquiry and Payment Counters, for location information visit: toronto.ca/inquirypaymentcounters.

For questions: Call the Appellate Administrator at 416-885-0462.

Office of the Controller collects personal information on this form under the legal authority of the Assessment Act, Ontario Regulation 282/98, General, Part III.0.2, Small Business Subclass, Appeals, section 23.0.12, and the Toronto Municipal Code Chapter 767, Taxation, Property Tax, Article 12, Small Business Subclass. The information is used to process the appeal. Questions about this collection can be directed to the Appellate Administrator, Office of the Controller, Metro Hall, 14th Floor, 55 John Street, Toronto, Ontario, M5V 3C6 or by telephone 416-885-0462.