



Frequently Asked Questions (FAQ)

Tax Appeals under Section 357 and 358 of the *Municipal Act, 2001*

What is the deadline for tax appeal applications?

Section 357: The deadline to file your tax appeal application is the last day of February of the year following the application tax year. If the deadline falls on a Saturday or Sunday, applications will be accepted until the end of next business day, Monday.

Tax Year	Application Deadline
2024	Friday, February 28, 2025
2025	Monday, March 2, 2026
2026	Monday, March 1, 2027

Section 358: Applications may be filed between March 1 and December 31 for issues relating to one or both of the two preceding tax years. If the application pertains to a supplementary or omitted assessment, the application may be filed on or before December 31 of the second year following the year in which the assessment was made.

What property-related events are eligible for tax appeal?

Under Sections 357 and 358 of the *Municipal Act, 2001*, applicants may apply to appeal their property taxes due to certain changes or circumstances that affect the assessment or use of the property. *Note: Examples listed are not exhaustive - for illustrative purposes only.*

Section 357	Reason	Example
(1)(a)	Change in tax classification	A commercial building is converted into rental apartments.
(1)(b)	Land has become vacant land or excess land	After a new retail building is constructed, a portion of land becomes excess.
(1)(c)	Land has become exempt from taxation	A property is sold to a religious organization for religious activities, qualifying it for a property tax exemption.
(1)(d)(i)	A building on the land was razed by fire, demolition, or otherwise	A residential home is fully demolished.
(1)(d)(ii)	A building on the land was damaged by fire, demolition, or otherwise	A residential home is damaged by fire and no longer safe for use.
(1)(e)	A mobile unit on the land was removed from the land	A tenant in a mobile home park sells their unit and physically removes it from the site.

Section 357	Reason	Example
(1)(f)	A person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property <i>during the year</i>	The lot size is recorded as 5 acres instead of 0.5 acres, due to a misplaced decimal.
(1)(g)	Repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year	A retail unit shuts down for four months of continuous renovations.

Section 358	Reason	Example
(1)	Any overcharge due to a gross or manifest error <i>in the preparation of the assessment roll</i> that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property <i>for one or two previous years</i>	A property's assessed value was entered as \$865,000 instead of the correct value of \$856,000 due to a clerical mistake.

How do I apply for a tax appeal?

An online application form is available on the City's website. Before starting your tax appeal application, please ensure you have your property roll number and supporting documents available for upload.

How do I appeal my property assessment?

A tax appeal application is not the appropriate avenue to appeal your property assessment. For questions regarding your property's assessed value, tax classification, or to file a Request for Reconsideration, please contact the Municipal Property Assessment Corporation (MPAC) at www.mpac.ca.

Is there a requirement to supply supporting documents?

The minimum requirement is one (1) piece of supporting documentation upon submission of the online form. The City will contact the applicant by email if further documentation is required, and provide a two-week extension for submission of the documents.

Note: The onus is on the applicant to ensure all supporting documents are included with their tax appeal application. Failure to provide sufficient supporting documents may result in rejection of the tax appeal application.

All tax appeal applications go through an internal review and recommendation process. The City will contact the applicant by email if further documentation is required, and provide a brief extension for submission of the documents.



How long does it take for my tax appeal to be completed?

The tax appeal process usually takes several months to completion. Applicants will be notified of application status by regular mail. Please refer to the table below detailing the events from application submission to Council decision.

Steps	Process	Details
Step 1	Acknowledgement	After applications are submitted, acknowledgement letters are issued by regular mail from the City of Richmond Hill.
Step 2	Eligibility Review	Tax appeal applications are reviewed for eligibility by the City’s revenue department.
Step 3	MPAC Response	Tax appeal applications are sent to the Municipal Property Assessment Corporation (MPAC) to assist with a determination of assessed value.
Step 4	Recommendation and Council Hearing	A Notice of Hearing will be issued to applicants with details of the City’s recommendation for Council approval. Tax appeal applications are typically presented to City Council twice annually, once in the Spring and once in the Fall. If you agree with the City’s recommendation, your attendance is not required at the Hearing.
Step 5	Notice of Decision	A formal notice of decision will be issued by mail from the City of Richmond Hill. Tax adjustments will be processed shortly thereafter, typically within 6-8 weeks with notifications issued by mail.

What happens to my property taxes while my tax appeal is in process?

The City will continue to levy property taxes as usual. Property owners must ensure tax payments are made in accordance with billing schedules to avoid accrual of penalty and interest. Once a tax appeal is approved, adjustments are retroactive on the tax account.

What happens if a Request for Reconsideration or an assessment appeal is also filed?

If there is a pending Request for Reconsideration or assessment appeal on the property, the tax appeal will be ‘on hold’ until a decision is made with respect to a correct assessed value. Following, the tax appeal application will be processed accordingly.

How do I appeal the decision on my S. 357 tax appeal?

If an applicant disagrees with the City’s determination, an appeal may be filed to the Assessment Review Board (ARB).

How do I appeal the decision on my S. 358 tax appeal?

There is no provision to appeal a decision under S. 358 of the Municipal Act. The decision is final.