



## Double Taxation - Guest, Superintendent and Other Units Assessment Appeal Deadline - March 31st - Don't miss it

By Armand Conant

Don't forget that if you have a guest suite, superintendent suite, gatehouse, recreation facilities, or any other common amenity unit for which you wish to appeal their property tax assessment that **the deadline for filing is this coming Wednesday, March 31, 2011.**

This has become more important in light of the recent favourable decision of the Assessment Review Board in the Ballantrae Golf & Country Club (Schickendanz Bros., Ltd.) and Town of Whitchurch-Stouffville case. In this case the Assessment Review Board decided that owner's rights and the restrictions on the common facility in question was in the nature of an easement and thus the assessed value was reduced from \$1,700,000 to \$1.00 (and thus no property taxes).

Although it is not certain that this ARB decision will ensure a success in appealing the assessment of other types of shared amenity units (guest and superintendent suites, etc.), it certainly increases everyone's chances of success, and thus you should still file your appeal.

To that end we are reminding all our clients that for residential units the appeal process has changed and is a two-step process. Do not merely file the Notice of Appeal (with the \$75.00 filing fee). Rather, the process is:

- (a) Send in or file a Request for Reconsideration ("Request") which can be by way of a letter. In the letter you should give a reason for the re-consideration. This must be filed by March 31st with no extensions allowed. There is no filing fee. The effect of this is to require MPAC to provide a response to issues specified in the Request.
- (b) The Request then extends the actual appeal period for 90 days after the date of MPAC mailing their response. Thus if an unfavourable re-consideration is rendered (i.e. MPAC does not change the assessment) then the Corporation has 90 days from the date of mailing to appeal the assessment and go to the ARB (use their forms and pay a \$75 fee for each appeal).

After we have submitted the Request for our clients, we are assisting them to assemble the background documents necessary for the formal appeal, on the assumption that we receive an unfavourable re-consideration (which is what we expect). Then with our property tax experts we will prepare for the appeal. It is our view that the more corporations that appeal the better, and also those corporations that have the same grounds for appeal for the same types of units should band together to try to be heard at one time. We are organizing this with our clients, and with our property tax experts we believe we can increase the chances for success, while saving legal costs. ■

So remember the filing deadline- Wednesday, March 31, 2011 - Don't Miss it!

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