

## INFORMATION SHEET

Compassionate Relief due to Sickness or Extreme Poverty Cancellation, Reduction or Refund of Property Taxes Section 357 (1)(d.1) of the Municipal Act, 2001

### Important Information

- Council has delegated appeals for sickness and extreme poverty to the Assessment Review Board (ARB), an independent tribunal established by the Province of Ontario.
- If you are unable to pay your property taxes due to extreme poverty or sickness, you can make an application to the ARB asking for a cancellation or reduction of property taxes. This program is not intended to assist applicants on an ongoing basis, but rather it is intended to provide one-time or temporary relief due to financial hardship.
- The ARB may schedule a hearing to decide on the matter.
- At the hearing, you will be required to produce evidence to support your claim that because of your sickness or extreme poverty, you are unable to pay your property taxes and therefore they should be cancelled, reduced or refunded.
- The ARB will decide whether you are entitled to a cancellation, reduction or refund of your property taxes based on your evidence related to your illness and inability to work and your income and assets.
- At the end of your hearing, the ARB representative that heard your appeal may give an oral decision or may reserve the decision for a later date. A copy of the decision will be sent to you and the Town of Lincoln.
- Once the written decision is received by the Town of Lincoln, it will process the cancellation, reduction or refund as directed by the ARB.
- For more information about the program and eligibility requirements, please read the [ARB's information sheet](#) or visit the [ARB's File an Appeal website](#).

### How to Apply

- The deadline to file an application is Feb 28th of the year following the year in respect of which the application is made.
- To file an appeal, complete the ARB application form and choose one of the following filing methods:
  - e-filed at [tribunalsontario.ca/arb/e-file-an-appeal](https://tribunalsontario.ca/arb/e-file-an-appeal)
  - emailed to [arb.registrar@ontario.ca](mailto:arb.registrar@ontario.ca),
  - mailed to Assessment Review Board, 15 Grosvenor Street, Ground Floor, Toronto, Ontario M7A 2G6.

- You will find your roll number on your property tax bill to include on your appeal

|   |                                      |                   |
|---|--------------------------------------|-------------------|
| <b>TOWN OF LINCOLN</b><br>4800 SOUTH SERVICE RD<br>BEAMSVILLE ON L3J 1L3<br>Tel. No. : (905) 563-8205 | <b>TAX BILL</b>                      | <b>FINAL 2025</b> |
| Online PIN#: 12345  | Billing Date:<br><b>Jun 22, 2025</b> |                   |
| <b>Roll No. 2622 010 12345678.0000</b>  | Mortgage Co.                         | Mortgage No.      |

### Preparing for the Hearing

- The ARB will mail you a Notice of Hearing advising you of the date, time and location for the hearing.
- The hearing is your chance to prove why you are entitled to a cancellation, reduction or refund of taxes. It is a good idea to prepare for your hearing in advance by gathering evidence to support your position. Make sure you bring two (2) photocopies of each document you plan on presenting as evidence, one for the ARB representative and one for yourself.
- All evidence should relate to the tax year of your appeal and relate to all adults living with you in your home and some information that you should include:
  - Your application form
  - Your tax bill
  - Your CRA income tax assessment
  - Documentation related to Ontario Disability Support Program or other government support payments
  - Your bank statements for all bank accounts for the year
  - Listing of your assets and their value (such as bank balances, property and homes, vehicles, investments, pensions, insurance policies)
  - Listing of your income sources (such as salary, government support – old age pension or disability, rental income)
  - Listing of your expenses (including mortgage, rent or loan payments, utilities, insurance, groceries, child care, medication or medical supplies, transportation, personal expenses, and any other expense)
  - Supporting documentation to show that you were unable to work due to sickness (from Workplace Safety and Insurance Board)
  - Supporting documentation from your doctor(s) or other medical professionals for any medical care (if sickness is the reason for application)
  - Any other evidence not listed here that you feel will support your evidence.
- An ARB representative will be present at the hearing to ask you questions about your evidence
- You must attend the hearing unless you provide authority to someone else to represent you at the hearing. If you do not attend, the ARB may dismiss your appeal. If you are unable to attend, you must send the Board a request to adjourn the hearing. More information about adjournments is provided on the ARB's website at [www.arb.gov.on.ca](http://www.arb.gov.on.ca)