



INFORMATION SHEET

Sickness or Extreme Poverty

Cancellation, Reduction or Refund of Property Taxes

Section 357 (1)(d.1) of the Municipal Act, 2001

Important Information

- If you are unable to pay your property taxes due to extreme poverty or sickness, you can make an application to the Treasurer 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.
- Council has authorized the Assessment Review Board (ARB), an independent tribunal established by the Province of Ontario to hear and determine sickness and extreme poverty appeals.
- Your application will be forwarded to the ARB so that they 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 chairman 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 County of Brant.
- Once the written decision is received by the County of Brant, it will act accordingly

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 three (3) photocopies of each document you plan on presenting as evidence, one for the County, one for the ARB chairman 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.
- Some information that you should include:
 - Your application form

- Your tax bill
- CRA income tax assessments
- Documentation related to Ontario Disability Support Program
- Person bank statements for all bank accounts for a 12 month period
- Listing of assets and their value (including medication, medical supplies, transportation, loan payments, mortgage payments, groceries, personal expenses, child care, housing, life insurance 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 chairman and County staff 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

How to Apply:

- The deadline to file an application is February 28th of the year following the year in respect of which the application is made.
- Applications are available at County of Brant, Administration Office, 26 Park Ave, Burford, ON or at County of Brant website www.brant.ca/en/explore-our-services/rebates-and-assistance.asp
- Completed application should be sent to

County of Brant
 Manager of Finance, Revenues
 PO Box 249
 26 Park Ave
 Burford, ON N0E 1A0
 tax@brant.ca