

Property Assessment Appeal Board Filing Fee

Effective: 2023 Appeal Cycle

PURPOSE:

The purpose of this document is to provide an overview of the recently announced changes to the Property Assessment Appeal Board's filing fee ([link here](#)) and provide details on the new fee structure being implemented 2023 appeal cycle.

OVERVIEW:

- Government announced in February 2023 that the filing fee to the Property Assessment Appeal Board (PAAB) was increased to \$300 for Commercial and Industrial Properties (see Government Information Bulletin).
- PAAB filing fee will remain \$30 for Residential, Recreational, Non-profit and Farm properties.
- For properties that are split-classified and fall into two fee categories, the filing fee will be \$30.
- The appeal filing fee is based on the property classification at the time the PAAB appeal is filed.
- The fee is non-refundable regardless of the appeal results.
- A filing fee is charged when the appeal is filed with the PAAB.
- The new fee structure has been implemented through regulatory amendments to the *Assessment Act Regulation* (section 5)

ADMINISTRATIVE GUIDELINES

The new fee structure as per the regulation is as follows:

PAAB Filing Fee Structure Starting 2023 Appeal Cycle

	Property Status at the Point of Appeal	Fee
a)	Class 1 – Residential	\$30 per folio
	Class 3 – Supportive Housing	
	Class 8 – Recreational and Non-Profit	
	Class 9 – Farm	
b)	Class 2 – Utility	\$300 per folio
	Class 4 – Major Industry	
	Class 5 – Light Industry	
	Class 6 – Business and Other	
	Class 7 – Managed Forest Land	
c)	If a property folio is split classified and	
	i) at least one of its property classes is in group a)	\$30 per folio
	ii) none of its property classes are in group a)	\$300 per folio

ADDITIONAL GUIDELINES

1. This guideline will be reviewed annually or as needed, in consultation with the Tribunal Transformation and Independent Offices Division of the Ministry of Attorney General.