

**SUPERIOR COURT OF JUSTICE – ONTARIO
DIVISIONAL COURT**

RE: Amin Lou, *Appellant*

and

Corporation of the Township of Tay, County of Simcoe, Assessment Review Board, Municipal Property Assessment Corporation, and “Agricanada,”
Respondents

BEFORE: Schreck J.

COUNSEL: *Amin Lou*, self-represented

Responding Parties unrepresented

HEARD: In writing

ENDORSEMENT

[1] Amin Lou filed a Notice of Appeal against a decision or decisions related to the assessment of property he owns, which he believes is worth much less than what was assessed. He has been given notice by the Registrar of this court pursuant to r. 2.1.01(6) of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, that the court was considering making an order pursuant to r. 2.1.01(1) dismissing the proceeding on the basis that it appears on its face to be frivolous, vexatious or an abuse of the process of the court, and was invited to provide submissions in response addressing the concern that the Divisional Court does not have jurisdiction in this matter. Mr. Lou provided submissions, which I have reviewed.

[2] Mr. Lou had initially filed a number of documents in January 2026, including a Notice of Motion seeking a stay of a tax sale of the property. It appears that the Township of Tay initiated the tax sale based on its claim that there are several thousands of dollars worth of taxes in arrears. The Notice of Motion named a number of responding parties: the Township of Tay, the County of Simcoe, the Assessment Review Board (“ARB”), the Municipal Property Assessment Corporation (“MPAC”), and an entity identified as “Agricanada.”

[3] Mr. Lou also filed a number of other documents from MPAC and ARB, some photographs of the property, and the Reasons for Judgment in a Small Claims Court action, dated November 16, 2025. Mr. Lou had initiated the action against Tay Township, ARB, MPAC and some named individuals. The action was also in relation to the assessment of property taxes. The claim had been dismissed against all of the defendants except MPAC on the basis that it disclosed no reasonable cause of action and was an abuse of the court’s process. The claim against MPAC was

stayed without prejudice to Mr. Lou to apply to have it re-opened, provided that he could “demonstrate to the Court that the Small Claims Court has jurisdiction to hear the Claim against MPAC and that the claim is not barred by the limitations period.”

[4] On February 13, 2026, I issued a direction explaining the Divisional Court’s jurisdiction and stating:

Mr. Lou is directed to file proper materials within seven days setting out the nature of the proceeding he wishes to commence and clearly identifying the decision or decisions he wishes to have reviewed by the Divisional Court. If he does not do so, the file should be closed.

[5] On February 19, 2026, Mr. Lou filed a Notice of Appeal identifying himself and a numbered company as the appellants and with the same respondents that had been named in the Notice of Motion. The Notice of Appeal asks that a “judgment” be set aside, but does not identify whose judgment it is, and that in its place the court issue an order for the following:

Court Order to:

Put stop to planned TAX SALE scheduled by TAY Township. ARB. and TOWNSHIP OF TAY to comply with existing tax rules, NOT manufactured levies, to apply and RETROACTIVELY adjust the TAX LEVIES of outstanding over \$13,500 to much reasonable amount that reflects REASSESSMENT VALUE from \$104,000 to \$36,000 for year 2022, 2023, 2024, 2025, 2026 and onward for LANDLOCK vacant land that the entrance is blocked by neighbours and inaccessible when the details were concealed, not disclosed at the time of sale. The final amount payable to Court less penalties, interests, other administration fees, so far amount of \$35 X 10 payment has been paid. If land is allegedly used for agricultural purpose; then zoning must be agricultural.

A number of MPAC, ARB and other documents accompanied the Notice of Appeal.

[6] I have spent considerable time reviewing these documents in an effort to determine what Mr. Lou wants the Divisional Court to do and have managed to glean the following narrative. In 2011, Mr. Lou purchased some property in Tay Township which is landlocked. At some point, MPAC assessed the value of the property as being \$104,000. Mr. Lou believes that this is inaccurate and that the property should have been assessed as being worth \$36,000. Property taxes were assessed from 2022 to 2024 based on MPAC’s assessment, some or all of which were not paid. At some point, Mr. Lou attempted to appeal the assessment to the ARB, but could not do so because the appeal had not been filed in time. The Township has now initiated a tax sale of the property, which Mr. Lou wishes to prevent.

[7] The decision which Mr. Lou appears to primarily disagree with is MPAC’s assessment of the property. He wishes to have that changed and the property taxes recalculated in accordance with the lower assessment, presumably because he would then be able to pay the taxes and thereby

prevent the sale of the property. Section 40(1) of the *Assessment Act*, R.S.O. 1990, c. A.31, provides that appeals from MPAC decisions are to the ARB. Section 43.1 provides that decisions of the ARB can be appealed to this court with leave, but only on questions of law.

[8] If Mr. Lou is trying to appeal the MPAC decision, this court has no jurisdiction to hear the appeal. If Mr. Lou is trying to appeal the ARB decision that he missed the deadline for filing his appeal, he would need to seek leave to appeal and the appeal would have to be on a question of law. Whether he missed the deadline (which appears to be the case) does not raise a question of law. Even if it did, he has not filed his Notice of Appeal within 30 days, as required by rule 61.04(1) of the *Rules of Civil Procedure*, so he would have to bring a motion for an extension of time. To succeed on a motion for an extension of time, he would have to show that the appeal had merit.

[9] This court would have jurisdiction to hear an appeal from the final decision of the Small Claims Court dismissing the action against all the defendants except MPAC, although this does not seem to be what Mr. Lou intends as those defendants and the respondents named in the Notice of Appeal are not all the same. In any event, the Notice of Appeal was not filed within 30 days of the Small Claims Court decision. As noted, a motion for an extension of time would require demonstrating merit to the appeal.

[10] The Small Claims Court stayed the action as against MPAC, which is an interim order. Section 31 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, only provides a right of appeal from a final decision of the Small Claims Court. This court would have no jurisdiction to hear an appeal from an interim order of the Small Claims Court.

[11] Regardless of whether the Notice of Appeal is in relation to a decision of MPAC, ARB, or an interim or final order of the Small Claims Court, the appeal initiated by the Notice of Appeal is not properly before this court.

[12] In his submissions in response to the rule 2.1.01 notice, Mr. Lou stated that he filed his Notice of Appeal in this court because he has “no other place to refer to” and that he “chose Divisional Court” because of the “sensitivity of the matter.” Unfortunately, none of this gives this court jurisdiction.

[13] I have considerable sympathy for Mr. Lou. It appears that he suffers from a serious disability and has missed the deadlines for appealing the property tax assessment. However, this court cannot address his concerns. I strongly recommend that Mr. Lou obtain legal advice about what options are open to him.

[14] The proceedings are dismissed pursuant to r. 2.1.01 on the basis that they are frivolous, vexatious and an abuse of the court’s process.

Schreck J.

Date: April 21, 2026