



DRUMHELLER

COUNCIL POLICY



COUNCIL POLICY #C-03-02

ASSESSMENT REVIEW BOARD PROCEDURE MANUAL

THE PURPOSE OF THIS POLICY IS TO:

Regulate the functions and the activities of the Assessment Review Board.

BACKGROUND:

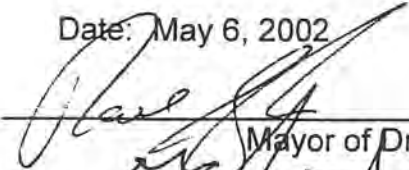
The Town of Drumheller has developed a very comprehensive "**Assessment Review Board Procedure Manual**". This document is intended as a guide for members of the assessment review board, assessors, Town staff and the assessment complainant. As well, this document outlines the process involved from the date a complaint is prepared by a taxpayer to the time a decision is rendered by the assessment review board.

POLICY STATEMENT:

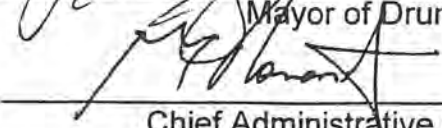
The Town of Drumheller shall maintain procedures herein contained in order to be consistent throughout the organization. Administration may from time to time modify the forms to the procedure manual provided no material change to the forms is made.

Adopted by Council

Date: May 6, 2002



Mayor of Drumheller



Chief Administrative Officer

8.35
C.03-02

Town of Drumheller



Assessment Review Board Procedure Manual

April 27, 2002

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Director of Corporate Services

Preface

This manual is intended as a guide for members of the assessment review board, assessors, Town staff and the assessment complainant. The manual outlines the process involved from the date a complaint is prepared by a taxpayer to the time a decision is rendered by the assessment review board.

The manual is intended as a guide only and is based on information provided by the following:

- Municipal Government Act, Chapter M-26.1
- Assessment Complaints and Regulation (AR 238/2000)
- Town of Drumheller, Bylaw #02-02, A By law To Establish an Assessment Review Board

Where there is a discrepancy between this manual and any of the above legislation, the legislation shall prevail.

The manual is also based on information compiled from the following sources:

- Alberta Municipal Affairs 2002 Assessment Review Board Training Manual
- City of Edmonton's Office of the City Clerk - Assessment Review Board Web Site
- City of Calgary's Office of the City Clerk – Assessment Review Board Web Site

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Definitions

<i>"Act"</i>	is the Municipal Government Act. May also be referred to as MGA.
<i>"ARB"</i>	refers to the Town of Drumheller's Assessment Review Board.
<i>"Assessor"</i>	is a person as defined by section 284(1)(d) of the Municipal Government Act.
<i>"Board"</i>	means to the Alberta Municipal Government Board.
<i>"Clerk"</i>	refers to the Assessment Review Board Clerk as appointed by Drumheller Town Council.
<i>"Complainant"</i>	is any eligible person under the Act that files a complaint to the assessment review board against a particular assessment or tax for the current year.
<i>"Manual"</i>	refers to the latest edition of the Alberta Municipal Assessment Review Board Training Manual.
<i>"Regulation"</i>	is the Assessment Complaints and Regulation (AR 238/2000).

The Assessment Review Board

The assessment review board (ARB) is an administrative board established under the provisions of the Municipal Government Act to hear complaints regarding property and business assessments as well as a number of other special assessments. The ARB has quasi-judicial powers to render decisions within the scope of authority granted to it by the Municipal Government Act (the Act), the Assessment Complaints and Regulation (AR 238/2000) (the Regulation) and Town of Drumheller bylaw and policies.

Establishment of the Board

The ARB is established by section 454 of the Act, and members appointed in accordance with Town of Drumheller bylaw 02-02. Currently the ARB is composed of five members, two from the general public and three members of Council. All members serve a one-year term and are appointed by Council at its annual organizational meeting.

Under section 457 of the Act, the mayor may appoint a person as an acting member if an appointed member is unable to attend a hearing. (sec 457 of the Act).

Quorum

A majority of the members of the ARB constitute a quorum. Based on the current requirements of Bylaw 02-02 a quorum is three members. A decision of a majority of the members of an ARB present at a hearing constitutes a decision of the ARB.

Pecuniary Interest

A member of an ARB must not hear or vote on any decision that relates to a matter in respect of which the member has a pecuniary interest as defined in the Act (sec. 480 of the Act). A member of an ARB should not hear or vote on any decision that relates to a matter in respect of which the member has a conflict of interest or perceived conflict of interest.

The Assessment Complaint

Assessments That Can Be Appealed

An assessment complaint is the formal process available to taxpayers to challenge the assessment issued by the municipality for the current taxation year. Under section 460 of the Act, taxpayers can appeal the following assessments:

- Property;
- Business;
- Local Improvement and
- Linear

Only property, business and local improvement assessments can be appealed to the local assessment review board. Linear assessment appeals must be appealed directly to the Province's Municipal Government Board.

A person can not appeal any tax or tax rate to the assessment review board (ARB) (section 460(6) of the Act).

Who Can File a Complaint?

A complaint can only be filed by a person who is an assessed person or a taxpayer. A complaint may be filed on behalf of assessed person or taxpayer by another acting in an agent role. Examples of this include a solicitor, authorized employees, property tax consultants. However, the complaint must still be in the name of the assessed person or taxpayer.

What Can Be Appealed?

A complainant may appeal the following as it relates to a particular assessment:

1. The description of the property or business in question;
2. The name and mailing address of an assessed person or taxpayer;
3. An assessment;
4. An assessment class;
5. An assessment sub-class;
6. The type of property;
7. The type of improvement;
8. School support;

9. Whether the property is assessable;
10. Whether the property or business is exempt from taxation under Part 10 of the Act (section 460 of the Act).

How a Complaint is Filed

A complaint must be in writing and explain why the complainant thinks the information shown on the assessment notice is incorrect, unfair or inequitable (page 47 of the Manual). The complaint must identify which of the above reason(s) the assessment is incorrect. The complaint may be prepared in the format of the complainant's wish providing all the necessary information is provided, or the complainant may complete a complaint form. A example of such a form is included in Appendix A of this manual. The complaint must also include the name and mailing address of the complainant.

All complaints filed with the assessment review board must also now include the required assessment appeal fee. For 2002, all business, residential and farmland assessment complaint applications must include \$25 while all other types of complaints must include a \$75 filing fee. **No complaint can be considered by the ARB unless this fee has been submitted to the assessment review board clerk prior to the filing deadline. The fee is refundable if the ARB or Municipal Government Board decides in favour of the complainant (Section 481 of the Act). In instances where an appeal is withdrawn, the ARB has the discretionary power to also refund the fee (Town of Drumheller bylaw #02-02).**

Time Limitations for Filing

A property or business assessment complaint must be filed with the clerk of the assessment review board within 30 days of the assessment notices being mailed or notice being given in the local newspaper whichever is later. A complaint, which is not physically in the possession of the clerk by this date, is not a valid complaint (section 309(1)(c) and 311(1) of the Act).

A complaint about a local improvement tax must be filed within one year of the date that the improvement tax was first imposed or the date it was amended (section 460(8) of the Act).

Pre-hearing Procedures

The Role of the ARB Clerk

The clerk is the administrative manager for the assessment review board. All complaints to the ARB must be filed with the clerk. The authority of the clerk is very limited and specific. The clerk can not refuse to accept a complaint. Any issues regarding: (1) the adequacy of the complaint, (2) disclosure requirements, (3) filing of complaint fees or (4) whether an complaint was filed on time are the domain of the ARB. **New for 2002, upon receipt of a valid complaint, the clerk will provide a receipt to the complainant acknowledging receipt of the complaint. This step is intended to ensure that the evidentiary chain is maintained once the complaint is transferred from the complainant to the ARB.**

Upon receipt of a valid complaint (as described in the above paragraph) the clerk must provide a copy of the complaint to the Town within 30 days of receiving the complaint (section 462(1)(a) of the Act). In the case of Drumheller, notification is given to the Town's assessor Wild Rose Assessments of Red Deer, Alberta. Such notification is done by both fax and regular mail.

The next step for the clerk is to schedule a time for the ARB to hear the complaint. The clerk must provide notice to the complainant, the municipality (assessor) and any other assessed person who is affected by the complaint. Notice may be done by regular or registered mail or in person. At least 14 days notice must be given prior to date of the hearing. Where the notice is mailed, an additional 7 days is required under the Act and The Interpretations Act to cover the time of delivery. Non-residential assessment complaints (i.e. commercial property assessments and business assessments over \$50,000) require longer notice.

The Role of the Assessor

The assessor's role during the pre-hearing process is to review the merits of each complaint. In some cases, the assessor will decide that the original assessment is correct and will prepare a defense of the assessment in anticipation of the ARB hearings. The assessor also has a duty to disclose to the claimant the nature of the evidence he/she intends to present to the board in defense of the assessment. The nature of the disclosure is dependent on the type of assessment and value of assessment being appealed.

In those cases where the complaint has identified an incorrect assessment, the assessor has two options. First, the assessor may wait until the date of the hearing and either offer no opposition to the complainant's appeal or provide a recommended change. The second option available (and most common) is for the assessor to make a correction to the roll in accordance with section 305 of the Act.

In the instances where a correction is made pursuant to section 305 of the Act and a complaint has already been filed, the following steps shall be carried out:

1. The assessor shall contact the complainant and confirm their agreement with the new assessment.
2. The assessor shall notify the municipality **and** the ARB clerk of the proposed change.
3. The complainant shall complete and file a withdrawal of complaint form prior to the hearing date (attached to this manual and marked as Appendix 'B').
4. Upon receipt of a notice of withdrawal, the clerk shall remove the complaint from the complaint list.
5. The clerk shall notify the assessor and municipality and any assessed person who is affected by the change in assessment of the withdrawal of complaint.
6. Upon notification from the clerk, the municipality shall make the correction to the roll and issue a new amended assessment notice as required under section (305)(1)(b) of the Act. Any affected party may appeal the amended amount within thirty days of the date of mailing.
- 7. Where a withdrawal is not filed with the clerk prior to the hearing date, the hearing will proceed as scheduled. Any correction to the roll will not have any effect unless approved by the ARB.**

The Role of the Assessment Review Board

During the pre-hearing process, the ARB role is limited. However, to ensure a timely and efficient use of the ARB's time, the ARB will conduct preliminary hearings. The purpose of these hearings is to review those complaints where an issue of jurisdiction is in question and issue a decision as to whether the ARB can hear the complaint.

Jurisdictional issues can include but are not limited to the following:

1. A complaint relating to a tax rate (excluded by sec 460(6) of the Act).

2. A linear property assessment (excluded by sec. 460(11) of the Act).
3. A late complaint (ARB may delay until the formal hearing so as to determine whether the complaint was actually filed late).
4. A complaint filed without the required fee within the prescribed time.
5. To hear requests for extension of time (permitted under sec 10 of the Regulation).

The preliminary hearings shall be open to the public, however, no evidence shall be permitted from either the complainant or respondent. There shall be no requirement to give notice to the either the complainant or respondent. The notice of the complaint shall be the only evidence permitted at this hearing. If the ARB can not make a ruling due to insufficient evidence, then the issue will be adjourned until the formal hearing of the complaint. If the ARB decides that it has jurisdiction then the complaint is held over to the formal hearing date. If the ARB rules that it does not have jurisdiction, then the complaint shall be dismissed. The clerk shall notify all affected parties of the ARB's decision on any complaint brought before it at this stage.

Other jurisdictional issues of the following nature would be considered at the time of the hearing:

1. A complaint not complying with the Assessment Complaints and Appeals Regulation.
2. A request by one of the parties for costs to be award by the assessment review board.
3. A complaint where the complainant is prohibited by section 295(4) of the Act from making a complaint regarding the property in the current year.
4. In an incomplete notice of complaint.
5. A late complaint (ARB may review at preliminary hearing or wait until formal hearing) (Page 56-57 of the Manual).

Evidentiary Disclosure (Excerpted directly from the Manual pages 51-56)

Introduction

The *Assessment Complaints and Appeals Regulation* imposes rules to get parties to disclose their issues and evidence before their hearings take place.

As explained below, these disclosure rules vary, depending on what the appeal is about.

Assessment review board members need to know these rules because, if a party fails to file or disclose what is required of them, the assessment review board may:

- Have no jurisdiction to hear the case;
- Be required to limit the evidence the party can present to what has been properly disclosed;
- Be asked to extend the time limits for complying with the filing and disclosure rules.

These rules are designed to get parties to engage in a meaningful exchange of information before the ARB's hearing. Doing so improves the chances of settlement and reduces the unnecessary surprises, and therefore adjournments, once the hearing begins. Disclosure is what tells a party the case to which they have to respond. This is a basic aspect of fairness and natural justice.

The Regulation gives the job of making these rules effective to the ARB itself, primarily by directing them to refuse to hear evidence that has not been properly disclosed.

There are three levels of disclosure in this process.

Primary level – Disclosing the nature of the evidence

The minimum level of disclosure applies to every complaint unless one of the higher levels of disclosure applies. It requires complainants and respondents to disclose to each other the nature of the evidence they intend to present to the ARB.

The primary level of disclosure applies to:

- Farm land;
- Single family residential properties (unless more than four tax roll numbers are being grouped in one hearing);
- A local improvement tax;
- A special tax;
- Well-drilling equipment;
- Solely procedural issues like jurisdictional or application to extend or reduce time limits; and
- Cases where the only issue is the assessed value , and the assessed value is:
 - \$250,000 or less for a property assessment
 - \$50,000 or less for a business assessment

Secondary level – filing an issue statement in addition to disclosing

This level applies to all complaints that concern property that:

- is non-residential; and
- has an assessed value of \$250,000 or less. In addition to the disclosure required at the primary level, complainants in this category must also file an issue statement. This must be filed with the clerk of the ARB and with the municipal assessor at least **seven** days before the hearing (Sec 2(3) of the Regulation).

Issue Statements

When a complainant has to file an issue statement, either because Part 1 applies or because the secondary level applies (non-residential property for less than \$250,000), it must be on the municipality's form and must:

- set out, in detail, the grounds of the complaint, with supporting facts;
- specify the requested change to the assessment;
- confirm that the complainant and the respondent have discussed the complaint and describe any agreed-upon facts or issues;
- if no discussion has taken place, explain why;
- give an estimate of the amount of the time the complainant needs to present the case.

Highest Level of disclosure – filing an issue statement full evidentiary disclosure

The highest level of disclosure is required when Part 1 of the regulation applies in full. This same part of the regulation also requires each ARB to keep a record of its hearing for these complaints (Sec 4 & 5 of the Regulation).

It is easiest to understand when Part 1 does apply by first listing when it does not apply. Some complaints are excluded from Part 1 (and therefore from the highest level of disclosure obligation) because of the subject matter of the complaint.

The highest level of disclosure does not apply to complaints about assessments of:

- Farm land;
- Single family residential properties (unless more than four tax roll numbers are being grouped in one hearing;
- A local improvement tax;
- A special tax;
- Well-drilling equipment;
- Solely procedural issues like jurisdictional or application to extend or reduce time limits; and
- Cases where the only issue is the assessed value , and the assessed value is:
 - \$250,000 or less for a property assessment
 - \$50,000 or less for a business assessment

Basically, the complaints to which the highest level of disclosure does apply (assuming 45 days notice of the hearing) are therefore:

- non-residential property assessment complaints where the assessment value is greater than \$250,000;
- business tax assessment complaints where the assessment value is greater than \$50,000;
- residential assessment complaints filed collectively (five or more tax roll numbers);
- complaints over tax status.

Full evidentiary disclosure time lines

When Part 1 applies in full (see above) the parties must each disclose their documentary evidence, proposed testimony, and any written argument in a more formal manner. The time schedule for this involves the following requirements:

- the complainant's disclosure must take place 21 days before the hearing.
- the respondent's disclosure must take place at least 7 days before the hearing.
- the complainant's rebuttal must take place at least three days before the hearing.

This schedule does not apply if the clerk calls the meeting with less than 45 days notice. Instead sec 4(4) of the Regulation requires that only the 7-day deadline be adhered to and both parties take steps to disclose information to each other within a reasonable time frame prior to the hearing.

The ARB must not hear any evidence not disclosed as required by the Regulation. This is an important consequence because, if evidence is not presented at the ARB level, it may also be excluded from any Board appeal.

As mentioned previously in the pre-hearing responsibilities of the ARB, an extension of the deadlines for submitting evidence may be considered by the ARB upon application by either of the parties.

The request for an extension should be made to the ARB prior to the expiration of the time limit in issue. The ARB should hold its hearing regarding the request prior to the passing of the time limit. (There is no specific authority to the ARB granting retroactive power).

Formal Hearing Process

(Excerpted directly from the Manual pages 56-60)

Hearing Steps

The hearing process for the Town follows the standard process identified in Alberta Municipal Affairs Assessment Manual. The ARB has the option of varying this process where appropriate. However, considerations for equity, fairness and natural justice must guide any decision to vary the steps identified in this process.

A typical complaint hearing will include the following steps:

- complainant presents arguments
- questions by the other side and then by ARB
- respondent presents rebuttal arguments
- questions by the other side and then by ARB
- summary by complainant
- summary by respondent
- final address to respondent's summary by complainant (rebuttal only)

If other parties affected by the complaint attend and wish to be heard, the ARB can amend the above steps to ensure that they are heard. Typically, their presentation will follow the complainant's presentation.

The following steps provide in detail the basic process that is to be followed by an ARB in a hearing. Steps required by statute or natural justice are identified in bold. Those steps not in bold may be altered at the discretion of the ARB. These steps are to be followed for each complaint heard by the ARB.

- 1 **The presiding officer (chair) calls the assessment review board to order.** The presiding officer asks members of the ARB to introduce themselves. The presiding officer then outlines the steps to be followed during the hearing.
- 2 The clerk reads the assessment complaint filed by the complainant. The presiding officer asks the parties to the complaint to identify themselves by name, and their roles in the case, i.e. assessed person, assessor, tax agent, lawyer, or other.
- 3 The presiding officer directs the clerk to administer the oath to anyone planning to give evidence at the hearing, if required. **The presiding**

officer asks the parties if anyone objects to any of the members sitting on the ARB. If an objection is made by any of the parties, the presiding officer must ask them to explain their reasons for the objection. The ARB must consider whether the objection has any merit. An allegation of bias alone is not enough. The reason must convince the ARB that a reasonable, right-minded person would find an apprehension of bias. If the ARB decides there is no merit to the objection, the parties should be advised of the decision and the hearing should proceed.

- 4 The presiding officer should ask the clerk whether any person notified of the hearing is not in attendance. **If any person given notice of the hearing does not attend, the assessment review board may proceed to deal with the complaint if it is satisfied that all persons required to be notified were given proper notice of the hearing (sec 463 of the Act).**
- 5 **The presiding officer should also ask the clerk if any written presentations were filed in advance of the hearing. This includes any issues statements filed in accordance with the Assessment Complaints and Appeals Regulation. If so, the presiding officer should also ask whether the parties present received a copy. If they did not, the presiding officer should adjourn for such time as is necessary for the other parties to review the written presentation. If everyone has a copy, the hearing can proceed and the presiding officer must decide at what stage to refer to the written presentation.**
- 6 The presiding officer should outline the hearing process to the parties and ask whether there are any preliminary matters that need to be dealt with such as adjournment requirements, disclosure issues, jurisdiction, consented to matters, withdrawals, or procedural issues. If there are such matters, the presiding officer should have the ARB deal with these matters first unless they can be dealt with in the course of hearing.
- 7 The presiding officer should invite both parties, starting with the complainant, to give a brief summary of the nature of the property under complaint and essence of the complaint.
- 8 **If either party indicates that they want to call evidence that was not discussed as required by the full evidentiary disclosure rules set out in section 4 of the Assessment Complaints and Appeals Regulation, the ARB must refuse to hear that evidence.** If the complaint is subject to the primary or secondary levels of disclosure, the

ARB must decide whether it is fair to hear the previously undisclosed or inadequately disclosed evidence. If not, the ARB may adjourn the hearing to give time for disclosure or it may refuse to hear the evidence if that is the fairest thing to do in the circumstances.

- 9 The presiding officer asks the complainant to make his or her presentation, and then allows questioning by the respondent followed by questions by the ARB. This process is repeated for each of the witnesses presented by the complainant. **The presiding officer then confirms that the complaint's case has been presented.**
- 10 If other parties are in attendance that would be affected by the complaint and wish to present evidence to the ARB, they may do so at this stage. Both the complainant and respondent and the ARB would then have an opportunity to ask the party questions. **The presiding officer then confirms that the other's case has been presented.**
- 11 The presiding officer asks the respondent to make his or her presentation, then allows questioning by the complainant followed by questions by the ARB. This process is repeated for each of the witnesses presented by the respondent. **The presiding officer then confirms that the respondent's case has been presented.**
- 12 The complainant should be given an opportunity to summarize their case and present their argument, if any. The respondent should then be given the opportunity to do the same. The complainant must be given the opportunity to present any argument in rebuttal.
- 13 The presiding officer confirms with the parties that they have put forward all their evidence. If so, the presiding officer should advise them that the hearing is concluded.

The presiding officer should quickly confer with other members of the ARB to determine whether there is a need for a deliberation. If not, the decision may be then and there and the parties should be informed of the decision.

If a short deliberation is required, the parties can be asked to leave the hearing room if the ARB does not have a private place in which to confer. If the ARB believes more time is needed to make the decision, the hearing should be adjourned to a later date in order for the ARB to convey the decision. Before adjourning, the presiding officer should ask whether any party requires reasons for the decision.

14. A majority vote constitutes the decision of the assessment review board. The presiding officer should be the one to call the question.
15. The clerk must send the decision of the assessment review board, and the board's reason, if requested, to the person notified of the hearing.

Miscellaneous Issues

There are a number of procedural issues to be aware of during the complaint hearing process. Some of these issues may arise during a particular hearing, however, they may not necessarily occur.

Adjourning a hearing to respond to the evidence

As mentioned in the hearing steps, the ARB may be required to adjourn a hearing in order to allow the parties an opportunity to review and respond to evidence that was not previously provided.

Deadline for completing hearing process

Section 468 of the Act dictates that all decisions by the ARB must be completed within 150 days of the assessment notices being mailed for property complaints and 150 days of the tax notices being mailed for all other complaints. This issue is important to keep in mind especially when considering extension and adjournments to complainants. ARB members need to also remember that of the 150 days, 30 days is dedicated to receiving complaints and up to another 45 days is used for serving notice to the parties regarding hearing dates.

Absence from hearing

Section 463 of the Act and section 7 of the Regulation permit the ARB to hear a complaint in the absence of any of the persons required to be notified of the hearing. This can include the complainant, respondent and any affected party. The parties may submit a written submission in lieu of attendance. These provisions do not exclude a person from evidentiary requirements under the Regulation. For second and high-level appeals, a **issue statement must be filed** and done so within the required time lines.

Notice to Attend or Produce

The ARB has the power to order that a document or a person be required to attend a hearing. Section 465 gives the ARB the authority to issue a notice to produce documents or for an individual to attend. This notice can be enforced (upon application to the Court) via a warrant issued by the Court of Queen's Bench.

Rules of Evidence

Assessment review boards are not bound by the rules of evidence or any other law applicable to court proceedings. However, the ARB has the power to determine the admissibility, relevance and weight of any evidence. The ARB may require any person presenting evidence to take an oath. (Members of the ARB are commissioners for oaths while acting in their official capacities).

Forwarding Complaints to the Municipal Government Board

The Regulation permits the parties to ask the ARB to allow a complaint to be sent directly to the Alberta Municipal Government Board. In order for this to happen several conditions must be met.

- All parties to the complaint agree to this happening.
- The ARB agrees and directs that the case be heard by the Municipal Government Board.
- The complaint is subject to provisions of Part I of the Regulation (i.e. non-residential properties, multiple residential assessment complaints, etc.)

External Evidence

The ARB may only consider evidence properly presented before the ARB at the hearing. Presentation of the evidence at the hearing is necessary to ensure fairness and natural justice to all affected parties. Where material evidence external to the hearing would take a party by surprise or affect the outcome of the case in any way, the ARB must disclose the evidence to the parties, and give them each an opportunity to respond to it.

Decisions of the ARB

(Excerpted directly from the Manual pages 63-65)

Upon hearing the evidence presented by all the parties, the ARB must make a decision and provide it to the clerk to be sent to the persons notified of the complaint hearing. A decision of the majority of ARB members present at the hearing is the decision of the ARB.

After the end of the public hearing, the ARB should adjourn to consider their decision. Members should discuss the issues and evidence raised during the hearing. The presiding officer should ensure that the members discuss all the issues raised during the hearing. A decision should be based solely on the evidence presented during the hearing and avoid the inclusion of any external evidence. The decision should be supported by identifiable reasons as the ARB may be requested to provide written reason for their decision.

Where possible, the presiding officer should attempt to arrive at a consensus. If additional time is required, the ARB can adjourn the meeting to deliberate further. The ARB will be bound by the deadlines imposed by 462 of the Act.

Written reasons need only be provided if requested prior to the decision being made. A request made after the hearing does not have to be complied with. This will be at the discretion of the ARB hearing the complaint (sec 469(2)). In stating the reasons, the ARB should give its underlying reasons; a statement of mere conclusions is insufficient.

Written reasons should as a minimum meet the following:

- Decision should contain a statement of fact – the underlying basis for the decision.
- Reasons should not merely paraphrase the statute.
- The sufficiency of reason must be considered in the whole context of the decision. This includes not only the nature of the matter or decision by the ARB, statutory descriptions and directive, relevant instruments and the like but also the written records, and in some cases, the arguments brought forward.
- Obviously, the reason must not be based upon irrelevant considerations. Clear and unambiguous reasons clarify the appeal by giving the Board or Court a good understanding about why the ARB came to its conclusions.

Presenting a decision

The decision of the ARB should be presented in the following manner:

1. The presiding officer declares the hearing is over.
2. Following a deliberation of the ARB, the presiding officer makes a clear statement of decision (provided the decision can be made following the hearing).
3. Reasons supporting the decision should be given.
4. Indicate the decision will be confirmed in writing. (Provide a date when the decision will be ready. Two weeks should be the standard. Where reasons are required more time may be required).
5. The presiding officer advises all parties of their right to appeal the ARB's decision to the Municipal Government Board.
6. The presiding officer thanks the parties for their presentations.
7. Where a decision can not be provided at the conclusion of the hearing, the presiding officer shall inform all parties that the written decision of the ARB will be sent to them within two weeks.

Decisions of the ARB

The ARB may make any of the following decisions:

1. Dismiss a complaint that was not made within the proper time.
2. Dismiss a complaint that was not in conformance with section 460 of the Act and may include one or more the following reasons:
 - The required fee was not submitted within the proper time.
 - The complainant is not an assessed person.
 - The complaint is about a tax rate.
 - The complaint involves a linear assessment.
3. Make a change with any matter reflected on the notice or roll (sec 460(5) of the Act).
4. Decide that no change to an assessment roll or tax roll is required.

Section 467(2) of the Act states that the ARB must not alter any assessment that is fair and equitable, taking into consideration assessments of similar property or businesses in the same municipality.

Records of proceedings

The Regulation requires the ARB to keep a record of its proceedings for complaints that meet the requirements of Part 1. This includes a record of the hearing, witnesses, arguments, and evidence. After the hearing, the ARB has to develop a written list that identifies the issues from the original issue statement about which evidence was presented or arguments made. Section 6 of the Regulation outlines the specific items. For all other complaints, the ARB's written decision required by the Act constitutes the record for the hearing. Also included are the notes of the clerk and any exhibits filed. (Individual members' notes from the hearings do not form part of the record).

Appeals to the Alberta Municipal Government Board

Any party to an assessment complaint heard by the ARB can file an appeal against the decision of the ARB. The appeal is made to the Alberta Municipal Government Board.

The following parties can appeal the decision of the ARB:

- An assessed person;
- A taxpayer
- An assessor
- A municipality if the decision being appealed relates to property that is within the boundaries of that municipality.

The appeal must be filed with the clerk of the Board within 30 days of the ARB decision being sent to the complainant.

If Part 1 of the Regulation applies, the ARB must provide a copy of the official ARB record of the hearing to the Municipal Government Board (Board) within 14 days of the being notified of the appeal.

Under section 499 of the Act, the Board can make one the following decisions regarding an appeal:

1. Dismiss the complaint that was not made within the proper time.
2. Make any decision that the ARB could have made.

A decision of the Board can be appealed through judicial review. The Courts may reverse or vary any decision based on jurisdictional error, breach of the rules of natural justice or serious errors of law.

Appendix "A" - Notice of Complaint to the Assessment Review Board

To the Clerk of the Assessment Review Board for the Town of Drumheller, Alberta.

I hereby appeal against the: (check beside those, which apply)

<input type="checkbox"/> Property description	<input type="checkbox"/> Assessment value
<input type="checkbox"/> Business description	<input type="checkbox"/> Assessment class
<input type="checkbox"/> Name and/or mailing address on notice	<input type="checkbox"/> Assessment sub-class
<input type="checkbox"/> School support	<input type="checkbox"/> Property type (classification)
<input type="checkbox"/> Taxable status of property/business	<input type="checkbox"/> Improvement type (classification)
<input type="checkbox"/> Assessable status of property	

Of Registered Plan _____, Block _____, Lot _____ or

Section _____ Township _____ Range _____ Meridian _____

Tax/Assessment Number _____ for the following reasons (attach sheets if necessary):

My address for the service of notice in connection with this complaint is:

(name)

(street)

(municipality)

(province)

(postal code)

I can also be reached at the following phone numbers:

(day)

(evening)

Dated this _____ day of _____, _____.

Assessment Value under appeal: _____

Appendix "B" - Withdrawal of a Property Assessment Complaint

Roll Number _____

I hereby withdraw my complaint concerning the _____ assessment of the property designated by the above roll number.

Dated this _____ day of _____, _____.

Person Withdrawing Complaint
(Print name here)

Signature

Capacity to Act (please check one) <input type="checkbox"/> Original Complainant <input type="checkbox"/> Complainant's Lawyer <input type="checkbox"/> Agent representing complainant (agency authorization attached) <input type="checkbox"/> Assessed person affected by complaint (consent of complainant attached) <input type="checkbox"/> Other _____ (consent of complainant attached)	A withdrawal will be only be accepted if it is: (a) signed by the original Complainant or Complainant's lawyer, or (b) accompanied by a statement signed and dated original complainant authorizing the signatory to act as the original complainant's agent, or (c) accompanied by a consent to withdraw signed and dated by the original complainant.
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For ARB Use Only:

Withdrawal Received _____

Received by: _____