



**EDMONTON
TRIBUNALS**

*Assessment
Review Board*

Policy Manual

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Director, Tribunals, City of Edmonton

Chair, Assessment Review Boards Administrative
Committee

Date

Date

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Policy 1.1 - Definitions

1.1.1 In this Policy Manual, the following definitions apply:

- a. “Act” means the *Municipal Government Act*, RSA 2000, c M-26;
- b. “Board” means the Composite Assessment Review Board or the Local Assessment Review Board, as the case requires;
- c. “Bylaw” means the City of Edmonton, Bylaw 15361, *Assessment Review Boards Bylaw*;
- d. “Chair” means the individual appointed as the Chair of the Committee by Council;
- e. “Clerk” means the Clerk of the Assessment Review Board and an individual to whom the Clerk has delegated the duties and responsibilities under the Bylaw ;
- f. “Committee” means the Assessment Review Board administrative committee comprised of the Chair and Vice Chairs;
- g. “Full day” means any time over 4 hours worked in any one day;
- h. “Half day” means any time up to 4 hours worked in any one day;
- i. “Member” means a Member of the Board appointed by either the Minister or Council, as the case requires;
- j. “Presiding Officer” means the Member who chairs a hearing;
- k. “Regulation” means the *Matters Relating to Assessment Complaints Regulation*, AR 310/2009;
- l. “Side Member” means a Member in a hearing who is not the Presiding Officer;
- m. “Vice Chair” means an individual appointed to the Committee by the Clerk.

Policy 1.2 – Policy Manual Review and Amendment

- 1.2.1 Policies of the Assessment Review Board will be approved or amended by the Clerk after consultation with the Committee.
- 1.2.2 The Clerk will review all policies of the Board annually.

Policy 1.3 – Policy Compliance

- 1.3.1 Subject to the requirements of all applicable laws and the requirements of natural justice and procedural fairness, all Board Administration and Members will comply with the requirements of the Policies of the Board.

- 1.3.2 When an individual is aware of a breach of a policy they must ensure that the Clerk is made aware of the breach and the circumstances of the breach.

Policy 2.1 – Code of Ethics and Conduct

- 2.1.1 A Member must be independent and impartial.
- 2.1.2 To maintain public confidence in the integrity of the Board, Members must not use their positions for personal advantage.
- 2.1.3 A Member must not accept any fee, gift or other benefit for performance of their duties as a Member other than remuneration from the City.
- 2.1.4 Each Member shall, in their interactions with other Members, Board Administration, parties, and the public,
 - a. Be courteous, professional, fair and unbiased;
 - b. Contribute to the preservation of order and decorum in a hearing;
 - c. Avoid sarcasm, derogatory comments, questions, or comments designed to embarrass; and
 - d. Be respectful of the rulings and direction of the Presiding Officer.
- 2.1.5 Each Member must treat all parties fairly, in good faith, without bias, and ensure that all parties are given an adequate opportunity to state their case.
- 2.1.6 Each Member must restrict his or her contact with parties prior to, during and following a hearing; must not discuss ongoing complaints or individuals appearing before a panel in public; and must not comment on the Board's decisions to the media or anyone else external to the Board.
- 2.1.7 No Member shall divulge any confidential information presented in connection with any hearing.

Policy 3.1 – Duties and Responsibilities of the Chair

- 3.1.1 The requirements in this policy are in addition to the requirements of all Members.
- 3.1.2 The Chair's responsibilities are set out in the Bylaw. Subject to any changes to the Bylaw, the duties of the Chair are:
- a. Chairing Committee meetings;
 - b. Providing the Committee's annual meeting schedule to the Clerk within two days of the Committee's first annual meeting every calendar year;
 - c. Establishing the Committee's meeting agendas in consultation with the Clerk;
 - d. Evaluating Member performance;
 - e. Preparing reports regarding performance and re-appointment of Members as required by City policies and procedures;
 - f. Acting as a liaison between the Board, Board Administration, the Clerk and external agencies;
 - g. Reporting to the Clerk and Council on behalf of the Committee;
 - h. Reporting to Council on the Chair's own behalf as required by City policies; and,
 - i. Appointing an Acting Chair.
- 3.1.3 The Chair also has primary responsibility for ensuring the Committee meets its responsibilities under the Bylaw and these Policies.
- 3.1.4 The Chair is also responsible for contributing to the ongoing improvement of the operations of the Board as may be requested by the Clerk.

Policy 3.2 – Duties and Responsibilities of Vice Chairs

- 3.2.1 The requirements in this policy are in addition to the requirements of all Members.
- 3.2.2 The Vice Chairs' responsibilities are set out in the Bylaw. Subject to any changes to that Bylaw, the requirements of a Vice Chair are to:
- a. Mentor other Members;
 - b. Review draft decisions and records to ensure that they comply with Board hearing procedures and policies;
 - c. Report to the Chair and the Clerk on performance and training matters;
 - d. Assist the Chair in preparing evaluations of other Members on their Board;
 - e. Work collaboratively with other Members, the Chair, the Clerk, and Board Administration to fulfill the Committee's duties;
 - f. Assist the Chair; and,
 - g. Perform such other duties as directed by the Chair or at the request of the Clerk.
- 3.2.3 Vice Chairs are expected to attend meetings and undertake the responsibilities of the Committee.
- 3.2.4 Vice Chairs are expected to ensure the presiding officer duties for Local Assessment Review Board hearings are assigned equitably among Members.
- 3.2.5 Vice Chairs are expected to mentor and support other Members in gaining experience as Presiding Officers.

Policy 3.3 - Duties and Responsibilities of the Administrative Committee

- 3.3.1 The Bylaw sets out that the Chair and Vice Chairs form the Committee.
- 3.3.2 The Committee's responsibilities are set out in the Bylaw. Subject to any changes in the Bylaw they include:
 - a. Assisting the Clerk in developing policies governing hearings, Member conduct, and other Board matters;
 - b. Assisting the Chair and Board Administration with Member evaluations and re-appointment reports; and
 - c. Identifying areas where additional Member training may be required.
- 3.3.3 Committee Members are responsible for familiarizing themselves with and adhering to the requirements of the Bylaw and the City of Edmonton, Bylaw 12300, as amended, *Procedures and Committees Bylaw*.

Policy 3.4 – Duties and Responsibilities of Members

- 3.4.1 Members must maintain and enhance their understanding of and must comply with the requirements imposed on them by the Act, its applicable regulations, the Bylaw, other applicable Bylaws of the City of Edmonton, and the Policies and directives of the Board.
- 3.4.2 Members must, upon appointment or re-appointment by City Council, sign an Undertaking to Adhere to the Policy Manual and Code of Ethics and Conduct.
- 3.4.3 Members must maintain and enhance their understanding of and must uphold the requirements of natural justice and procedural fairness.
- 3.4.4 Members must maintain and enhance their understanding and knowledge of the field of property assessment and taxation.
- 3.4.5 Members must maintain and enhance their understanding and knowledge of potentially binding judicial decisions, and must follow all binding decisions.
- 3.4.6 Members are expected to arrive at least 30 minutes prior to scheduled hearing times.
- 3.4.7 Members are expected to attend scheduled hearings and effectively contribute to the operation of panels on which they sit.
- 3.4.8 Members are expected to participate in and contribute to professional development programs administered by the Clerk.

Policy 3.5 - Discipline of Members

- 3.5.1 The Clerk may, at his or her discretion, require that an allegation regarding a Member's breach of these Policies or the Clerk's directives be made in writing.
- 3.5.2 The Clerk will share the allegation with the Chair of the Committee and cooperate with the Chair in resolving the issue as set out below. If the Chair is the subject of the allegation, the Clerk will share the allegation with and cooperate with one or more Vice Chairs in resolving the issue as set out below.
- 3.5.3 The Clerk will promptly discuss the information with the person alleged to have breached the Policy or directive, and with anyone the Clerk feels can assist in determining what happened.
- 3.5.4 Where appropriate, the Clerk may consult with the Committee prior to determining whether a breach has occurred. This consultation will be in private.
- 3.5.5 Where the Clerk is satisfied that there has been a breach of a Policy or directive the Clerk will report that breach to the Committee and recommend one or more of the following consequences, considering the seriousness of the breach and the history of the Member's conduct:
- a. The informal reprimand of the Member;
 - b. The formal reprimand of the Member;
 - c. The submission of a recommendation to City Council that the Member not be reappointed as a Member, or as Chair;
 - d. The termination of the Member's appointment as Vice Chair;
 - e. The suspension of the Member from participation in hearings; or
 - f. That an application be made to Council for the Member's termination.
- 3.5.6 A Member who disputes a finding of a breach of a Policy or Directive by that Member may request that their objection be noted on their evaluation, and the Clerk will do so.

Policy 3.6 - Expression of Interest for the Chair Appointment

- 3.6.1 Before the end of the Chair's term, the Clerk will announce the requirements for the Chair position and seek Expression of Interest for appointment as Chair from Members.
- 3.6.2 Members who are or have been part of the Committee may express interest for appointment as Chair by completing an 'Expression of Interest Form' which will be made available by the Clerk.
- 3.6.3 Where the Chair has expressed interest in re-appointment to the position, the Clerk will survey Members with regard to the Chair's performance on the basis of the Chair position description.
- 3.6.4 The Clerk will forward the Expression of Interest Forms and the results of the survey under section 3.6.3 to Council's standing committee.

Policy 3.7 - Appointment of Vice Chairs

- 3.7.1 When there is a vacancy among the Vice Chairs, the Clerk may start an appointment process by announcing the number of vacancies, the requirements for applying, and an application deadline to all Members by email.
- 3.7.2 The Clerk will appoint an interview committee composed of the Chair, and at least 2 Vice Chairs.
- 3.7.3 The Clerk will accept applications from Members by email and forward those applications to the interview committee.
- 3.7.4 The Clerk will work with the interview committee to develop a process for interview, including the development of interview questions and a written test.
- 3.7.5 The Clerk will schedule the test and interviews between applicants and the interview committee and will attend the interviews as an observer.
- 3.7.6 The interview committee may consider any potential conflict of interest that a Member may have in the role of a Vice Chair.
- 3.7.7 The interview committee will select the successful candidates, and inform the Clerk of their selection.
- 3.7.8 The Clerk will appoint the successful candidates and inform all Members of the appointments.
- 3.7.9 A Vice Chair will hold the position for three years after which the Vice Chair may re-apply when the Clerk has commenced an appointment process in accordance with 3.7.1.
- 3.7.10 Vice Chair service prior to 2016 will not be incorporated in the three year period referred to in 3.7.9.

Policy 3.8 - Hours and Location of Work

- 3.8.1 Unless authorized in advance by the Clerk, Members will work during the hours of 8:00 am to 4:30 pm.
- 3.8.2 Unless authorized in advance by the Clerk, all work relating to hearings must take place at the Board offices.
- 3.8.3 Members who come on duty for a pay period (a half day or full day) and have outstanding work are expected to remain on duty until the end of that pay period, or until that work is complete.
- 3.8.4 Members attending for a half day are expected to arrive no later than 1:00 pm unless scheduled to do so by the Clerk.
- 3.8.5 Members on duty are expected to work exclusively on Board business.

Policy 3.9 – Board Member Absences

- 3.9.1 Members will notify the Clerk as soon as they are aware that they will be unable to attend a scheduled hearing.
- 3.9.2 Members will notify the Clerk as soon as they become aware of a period of time during which they will be unavailable to attend hearings.
- 3.9.3 When a Member notifies the Clerk under this policy they must do it by email to the general email address: assessmentreviewboard@edmonton.ca.

Policy 3.10 - Recording Work

- 3.10.1 Members must record their work in accordance with this policy in order to be remunerated for their time.
- 3.10.2 Members must complete sign-in and sign-out sheets at the start and end of their work day at the front reception area of the Board office.
- 3.10.3 Members must complete time sheets in the most recent format provided by the Clerk, indicating dates for which they are entitled to payment under the Remuneration schedule, including:
 - a. Their role or position; and
 - b. The activity (for example hearings, writing, professional development and Chair/ Vice Chair duties).

Policy 3.11 – Remuneration

3.11.1 The Clerk will pay Members for:

- a. Attendance at scheduled hearings;
- b. Cancelled hearings in accordance with section 3.11.3 below;
- c. Attendance at General Members' meetings, professional development and training sessions, and meetings of the Committee;
- d. Scheduled time spent writing decisions, completing case records and other matters authorized by the Clerk.

3.11.2 Amounts paid are:

	Half Day	Full Day
Presiding Officer	\$230	\$425
Member	\$170	\$320

3.11.3 Members are paid for decision-making and decision-writing on the basis of the role they held in the hearing.

3.11.4 Members will be paid for cancelled hearings when notice of cancellation is not given to the Member at least 24 hours in advance of the scheduled hearing. For example:

Day of Hearing	Deadline for Notice
Monday	9:00am previous Friday
Tuesday	9:00am previous Monday
Wednesday	9:00am previous Tuesday
Thursday	9:00am previous Wednesday
Friday	9:00am previous Thursday

3.11.5 Notice is considered to be given when an email is sent to a Member's City email address.

3.11.6 Members are expected to work on outstanding Board matters on cancelled hearing days covered under section 3.11.4. Members who elect not to work on outstanding Board matters on these days must inform the Clerk of their decision and will not be paid for the cancelled hearing days.

3.11.7 All Members being paid for cancelled hearings will be paid the Member rate for Local Assessment Review Board hearings under section 3.11.2.

3.11.8 In addition to the above,

- a. The Chair will receive a monthly stipend of \$425; and
- b. Vice Chairs will receive a monthly stipend of \$230.

Policy 3.12 – Legal Advice

- 3.12.1 Members, the Chair, Vice Chairs, and the Administrative Committee (the Committee) will not seek legal advice except in accordance with the terms of this policy.
- 3.12.2 All requests for legal advice will be sent to the Clerk, and must include:
- a. The background in which the legal issue has arisen;
 - b. The specific legal question or questions to which an answer is sought; and
 - c. The urgency of the question, including any deadlines that must be met or upcoming hearings in which the answer to the legal question may be valuable.
- 3.12.3 If legal advice is sought on behalf of a Board, the Presiding Officer of the Board will make the request.
- 3.12.4 If legal advice is sought on behalf of the Committee, the Chair will make the request.
- 3.12.5 Where a request for legal advice is received by the Clerk from a Member, the Clerk will determine whether and how to instruct legal counsel.
- 3.12.6 In any case, the Clerk will ensure that the person making the request is provided with resources sufficient to address the issue raised.
- 3.12.7 Where legal advice is sought, the Clerk will collaborate with the person making the request to obtain and share a legal opinion.
- 3.12.8 The Clerk will ensure that legal opinions obtained on behalf of the Board are made available to Members.

Policy 4.1 - Private Information during Hearings

- 4.1.1 Hearings of the Board are public by default.
- 4.1.2 A Board may, on the request of one or more parties, decide to hold some or all of the evidence and argument portions of a hearing in private and receive documentary evidence under seal.
- 4.1.3 In deciding whether to hold a portion of a hearing in private or receive documentary evidence under seal, a Board will consider the following factors:
 - a. The interests of the parties to the hearing;
 - b. The interest of the public in having access to the hearing and evidence and
 - c. The efficiency of the hearing process.
- 4.1.4 A Board may, at the request of a party, decide to exclude the public from a hearing or a portion of a hearing. The decision to exclude the public will be based on the principles set out in Alberta's *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25.
- 4.1.5 Documents received in a hearing or portion of a hearing which was private will be received under seal unless otherwise ordered.
- 4.1.6 Documents accepted under seal will be marked as sealed in the Assessment Review Board's data base and the Clerk will destroy any other existing copies.
- 4.1.7 Members needing to access sealed materials will forward those requests to the Clerk, who will be responsible for ensuring that the material is re-sealed.
- 4.1.8 Rulings to hold portions of a hearing in private or to receive documentary evidence under seal will be noted in the written Board decision.

Policy 4.2 – Bias and Conflicts of Interest

- 4.2.1 A Member shall inform the Clerk of circumstances which if known could raise a reasonable apprehension of bias or conflict of interest with regard to the City of Edmonton or any person or organization appearing before the Board.
- 4.2.2 A Member shall declare a conflict of interest or bias if there are circumstances which if known could raise a reasonable apprehension of bias or conflict of interest.
- 4.2.3 A Member must declare a potential conflict of interest or bias if the decision:
 - a. Might affect the Member, the Member’s family, or the Member’s current or previous employer, client or business associate; or
 - b. The Member has a strong personal connection with one of the parties or the persons representing the parties.
- 4.2.4 In declaring a potential conflict of interest or bias at a hearing, the Member shall state the nature and source of the conflict of interest or bias and ensure that the statement is entered into the record of the hearing.
- 4.2.5 A Member who has declared a potential bias or conflict of interest may withdraw from a hearing and if they withdraw must not participate in deciding the matter.
- 4.2.6 A Member who has declared a potential bias or conflict of interest in a matter may continue to sit and hear a matter with the unanimous consent of the parties to that matter.
- 4.2.7 Where one or more parties object to the participation of a Member in a hearing, that Member, in consultation with the other members of the panel, will decide whether there is any merit to the objection. If the Member upholds the objection, the Member must withdraw from the hearing and must not participate in deciding the matter.

Policy 4.3 - Continuation of a Hearing

- 4.3.1 If, after a hearing has been closed, the Board is of the opinion that further submissions on an issue that was heard are required, the Board may continue that hearing.
- 4.3.2 A hearing can be continued only if the Board has not yet issued a written decision.
- 4.3.3 When a hearing is continued, the Clerk will inform the parties of the reason for the continuation and any directions from the Board.

Policy 4.4 - Joint Hearings

- 4.4.1 Where the Clerk receives more than one properly filed complaint about the same assessment prior to the complaint deadline, the Clerk may cancel any existing hearing for the property and reschedule the hearing with adjusted disclosure dates to allow all complaints on the property to be heard in the same hearing.
- 4.4.2 The Clerk may schedule multiple complaints, preliminary matters, costs applications, or other matters to be heard in a single hearing where either:
- a. It is consented to by all other parties to the matters; or
 - b. It is administratively efficient to hear the matters at the same time, and
 - i. The evidence to be heard with regard to each matter is expected to be similar;
 - ii. The issues with regard to each matter and the argument on those issues is expected to be similar;
 - iii. The parties to the matters are the same;
 - iv. Hearing the matters together will help the Board achieve a fair and consistent outcome; and
 - v. There is no significant prejudice to any party to the matters from hearing the matters together.

Policy 4.5 - Management of Challenging Parties

4.5.1 The Board may determine that a party to a hearing is a challenging party if the person engages in:

- a. Inappropriate behavior in the course of the hearing or in correspondence with the Board or the other party;
- b. Persistent refusal to comply with the Board's instructions or rulings;
- c. Repeated actions that adversely affect the fairness and efficiency of the hearing process.

4.5.2 Inappropriate behavior includes, but is not limited to, the following:

- a. Engaging in abusive, disorderly or delaying behavior which directly or indirectly disrupts or obstructs the progress of the hearing;
- b. Engaging in any disruptive conduct, gesture or verbal exchange which a reasonable person would believe shows contempt or disrespect for the hearing or which a reasonable person would perceive as intimidating;
- c. Willfully disregarding the authority of a member of a hearing panel or Board administration, for example, refusing to comply with directions;
- d. Leaving a hearing in progress without the permission of the hearing panel to be excused from the hearing;
- e. Attempting to influence a hearing panel or Board administration by the use of threats, accusations, a promise of advantage or offer of anything of value;
- f. Entering any area other than the public reception area unless accompanied or authorized by Board administration, and failing to promptly exit non-public areas upon conclusion of a hearing;
- g. Requesting Board administration to perform tasks that are illegal, unreasonable or outside the scope of its duties;
- h. Operating any Board computer or other equipment at any time unless designated for public use;
- i. Making or cause to be made an electronic audio recording, photograph or court reporter transcription of any hearing, unless prior authorization is made by the Board.

4.5.3 To remedy prohibited conduct, the Board may make orders including, but not limited to, the following:

- a. Verbal warning to the offending party;
- b. Cool-off times/recess;
- c. Time limits for making submissions at each stage of the hearing;
- d. Hearing through written submissions only (no oral hearing).

4.5.4 The Board may, in a procedural order to establish the process for a hearing through written submissions:

- a. Set timelines for submission of parties' written evidence, arguments and summation;
- b. Establish the format (e.g. hard copies only) for the parties' submissions;
- c. Require service of submissions from one party to another party through the Board;
- d. Establish any further requirements deemed appropriate to conduct a fair hearing in written format.

4.5.5 An order made under this policy will apply to the current and related hearings, but not to any other hearings involving the same party.

Policy 4.6 - Costs Applications

Costs applications during the hearing

- 4.6.1 Where in the course of a hearing a Composite Assessment Review Board finds it is appropriate to exercise its discretion to award costs, or an application for costs has been made, the Board may request evidence and argument on the possible award of costs from the parties prior to closing that hearing.
- 4.6.2 Where a Composite Assessment Review Board has requested evidence and argument with regard to a possible award of costs in a hearing not called specifically for that purpose, the Board may receive evidence relevant to the issue of costs notwithstanding the fact that the evidence was not disclosed.

Written costs applications after the hearing

- 4.6.3 A written application for costs must be received no later than 30 days after the conclusion of the hearing, and must identify the roll number and date of the hearing for which costs are requested, the grounds for seeking costs, the amount of costs claimed and how the amounts were calculated, with reference to Schedule 3 of the Regulation.
- 4.6.4 Upon receiving a written application for costs, the Clerk will forward the application to the other parties and will schedule a hearing for costs.
- 4.6.5 The Clerk will send the costs hearing notice to the parties not less than 30 days before the costs hearing date and the notice will contain:
 - a. The date, time, and location of the costs hearing;
 - b. The disclosure deadlines; and
 - c. The date by which a party must make a request to appear if they wish to be present at the costs hearing.
- 4.5.5 The Clerk will require parties to a costs hearing to disclose their evidence in accordance with the following timelines:
 - a. Applicant's evidence – at least 21 days before the costs hearing date;
 - b. Respondent's evidence – at least 14 days before the costs hearing date;
 - c. Applicant's rebuttal evidence – at least 7 days before the costs hearing date.

- 4.6.6 Wherever possible, the Clerk will schedule costs hearings to be heard by the same Composite Assessment Review Board that heard the matter from which the costs application arises.
- 4.6.7 The Clerk will schedule all applications for costs arising from the same hearing as one hearing, and may reschedule costs hearings as required to accomplish this.
- 4.6.8 Where a costs hearing is rescheduled by the Clerk, the Clerk will send notice of the revised date and revised deadlines and provide revised notices to affected parties.
- 4.6.9 The Board will render a decision arising from a costs hearing within 30 days of the last day of the hearing.
- 4.6.10 The Clerk will send a costs hearing decision to the parties within 7 days of receiving it.

Policy 4.7 – Rounding

- 4.7.1 Subject always to the Board’s authority to determine a fair and equitable value, a Board will round total assessment figures to the lowest \$500 increment.
- 4.7.2 Where an assessment is divided among more than one assessment class, only the total assessment will be rounded.

Policy 4.8 – Decision Drafting

- 4.8.1 It is the responsibility of the Presiding Officer in consultation with the Clerk to ensure that decisions are drafted in accordance with the legislation, the requirements of this policy and the procedures as outlined in the Board Member Practice Guide.
- 4.8.2 The Presiding Officer must work with the Clerk to ensure a draft majority decision is completed and provided to the Clerk no more than 14 days after the date of the hearing, or by such other date as agreed to by the Clerk and the Presiding Officer.
- 4.8.3 The Board must select one Member to draft a complete decision for each roll number. However, co-drafting of a decision is permissible after consultation with the Clerk.
- 4.8.4 When a substantial amount of evidence and argument is carried forward from one hearing to subsequent hearings, the writer of the decision on the lead file must write all subsequent decisions.
- 4.8.5 There must not be multiple copies of a draft decision.
- 4.8.6 The Presiding Officer will facilitate:
 - (a) Conversation among the Members as to any changes to draft decisions that might be necessary based on feedback from the Clerk;
 - (b) The redrafting of the decisions to incorporate those changes; and
 - (c) The approval by Members of the amended draft decisions.
- 4.8.7 If a Presiding Officer becomes aware of any reason that they will be unable to follow the above schedule and process, they must notify the Clerk immediately, and cooperate with the efforts of the Clerk to facilitate a timely decision.
- 4.8.8 Where a Member elects to draft a dissenting opinion, for that opinion the dissenting Member has the same responsibilities as a Presiding Officer in accordance with 4.8.1.

Policy 4.9 – Re-hearings

- 4.9.1 Unless otherwise directed by an appellate court, when a decision of a Board is returned to the Board to rehear, the Clerk will schedule the re-hearing as a hearing *de novo*, with new disclosure dates and notification periods calculated in accordance with the Regulation.
- 4.9.2 The Clerk will schedule the re-hearing before Members who have not heard the matter before unless the appellate court directs otherwise.

Policy 5.1 – Postponements

- 5.1.1 The Clerk will receive and forward all requests for postponement to the other parties, and will ask for their position on the postponement.
- 5.1.2 The Clerk will forward all responses to postponement requests to the other parties.
- 5.1.3 After receipt of all parties' positions on the postponement request, the Clerk will schedule a preliminary hearing without notice and without appearance before the appropriate one-member Board.
- 5.1.4 Notwithstanding the requirements of section 5.1.3, if the Clerk has forwarded a postponement request to a party, and does not receive a response within seven days, the Clerk will schedule the matter for a preliminary hearing without notice and without appearance before the appropriate one-member Board.
- 5.1.5 The Clerk may schedule a preliminary hearing with notice and appearance by the parties to deal with a postponement request if:
 - a. The Clerk receives a request for a preliminary hearing with appearance from a party; and
 - b. The request is received at least 15 days before the scheduled merit hearing date.
- 5.1.7 Where the Clerk schedules a preliminary hearing under 5.1.5, the Clerk will send a preliminary hearing notice indicating:
 - a. The date, time and location of the preliminary hearing; and
 - b. The disclosure deadlines.

Policy 5.2 - Postponement Decisions

- 5.2.1 Where a Board hears a request for postponement of a hearing to a later date, whether as a preliminary matter or in the course of a merit hearing, the Board may consider the following factors:
- a. Whether the request is made necessary by circumstances outside of the control of the requesting party;
 - b. Whether the Board believes that the request is made in good faith;
 - c. Whether similar requests have been made in the matter before;
 - d. The effects on both parties resulting from either granting or denying the request, and the likelihood, severity, and permanence of those effects;
 - e. The past behavior of the parties with regard to the proceeding;
 - f. Whether the request is consented to by the other party; and
 - g. Logistical factors such as the availability of alternative dates and facilities.
- 5.2.2 Where a Board grants a request to postpone a hearing, that decision must be made in writing, and in addition to the requirements of all written decisions:
- a. Must include a specific date, time and location for the postponed hearing;
 - b. Must include whether and how the dates for the disclosure of evidence and written argument have been changed; and
 - c. Must indicate that no further notice will be provided of any postponed hearing.
- 5.2.3 In addition to the written decision, where the parties have appeared before an Assessment Review Board, the Board may notify the parties orally of a decision to grant a postponement request.
- 5.2.4 When postponing a hearing, the Board will not modify the deadlines for disclosure of evidence and written argument unless there are specific grounds for doing so.
- 5.2.5 A decision to postpone must address whether the Board is seized of the matter. A Board is seized and must hear the merit hearing only if it has received and heard evidence in regard to the merit hearing issue.

Policy 5.3 – Withdrawals to Correction and Recommendations

- 5.3.1 If, at any time prior to or during a hearing, the parties reach an agreement regarding a complaint, the parties may complete and submit a Withdrawal to Correction form. In such circumstances, the matter will no longer be before the Board and the Board will not render a decision.
- 5.3.2 If, at the outset of the hearing, the Complainant or Respondent submits a recommendation signed by all affected parties regarding a complaint, the Board will accept the recommendation if the Board is convinced that the recommendation is fair and equitable.
- 5.3.3 If, during the hearing, the parties reach an agreement regarding a complaint and a verbal recommendation is made to the Board, the Board will accept the recommendation if the Board is convinced that the recommendation is fair and equitable.
- 5.3.4 Where the Board accepts a recommendation under 5.3.2 or 5.3.3 above, the Board's written decision will incorporate the terms of the recommendation.

Policy 5.4 – Withdrawals

5.4.1 The Clerk may cancel any hearing in which the Clerk has received a written notice of withdrawal which:

- a. Identifies the complaint;
- b. Indicates that the complaint should be withdrawn; and
- c. Is signed by the Complainant or an agent authorized to act on the Complainant's behalf.

5.4.2 The Clerk will designate a withdrawal under this policy as a withdrawal to correction if, in addition to the requirements of 5.4.1, the written notice:

- a. States that the persons signing have agreed to a revised assessment; and
- b. Is signed by the authorized representatives of the municipality.

Policy 6.1 – Scheduling

- 6.1.1 The Clerk will develop and implement procedures for scheduling to achieve a balance between the following objectives:
- a. Ensuring the Board’s work is concluded as soon as possible;
 - b. Ensuring that the workload of the Board is distributed equally among the Members;
 - c. Ensuring that Members deal with a variety of work over the course of a taxation year;
 - d. Ensuring that Members have adequate time available for the drafting of decisions; and
 - e. Providing Members with advance notice of the portions of the year they are most and least likely to be in hearings.
- 6.1.2 The Clerk will develop and implement procedures for the scheduling of hearings that achieve a balance between the following objectives:
- a. Ensuring that all statutory requirements are met;
 - b. Ensuring that hearings are scheduled as soon as possible; and
 - c. Making the most efficient use of resources including hearing rooms, Members, and Board Administration.
- 6.1.3 When scheduling hearings the Clerk will, where possible, schedule cases into the same day and the same week when they are similar with regard to:
- a. The type of property;
 - b. The location of the property;
 - c. The representative of the municipality; and
 - d. The complainant or agency representing the complainant, if any.
- 6.1.4 The Clerk may request input from parties or their Agents associated with multiple hearings on the most efficient scheduling, and may take that input into account in scheduling hearings.

- 6.1.5 The Clerk will not schedule a Member to hear a matter where the Clerk is aware of facts which in the Clerk's opinion would give rise to a reasonable apprehension of bias on the part of that Member with regard to that hearing.
- 6.1.6 If the Clerk is notified of a Member who will be absent from a scheduled hearing, and time permits, the Clerk may arrange for an alternate Member to attend the hearing.

Policy 6.2 - Complaint sufficiency

- 6.2.1 The Clerk will schedule a merit hearing for a complaint if
- a. The complaint includes the required information;
 - b. The complaint was received within the filing deadline for that particular complaint;
and
 - c. The complaint fee was received prior to the filing deadline for that particular complaint.
- 6.2.2 Where a complaint does not meet the requirements of 6.2.1 (a) or c above, the Clerk may, prior to the deadline for filing complaints, contact the complainant and provide them with an opportunity to rectify the problem.
- 6.2.3 After the complaint deadline, for any complaints that do not qualify to be scheduled under 6.2.1, or where payment of a complaint fee fails for any reason, the Clerk will schedule a preliminary hearing before the appropriate one-member Board to determine the complaint's sufficiency.
- 6.2.4 The Clerk will send preliminary hearing notices to the parties not less than 15 days before the preliminary hearing indicating:
- a. The date, time, and location of the preliminary hearing;
 - b. The disclosure deadlines; and
 - c. The date by which a party must make a request to appear if they wish to be present at the preliminary hearing.
- 6.2.5 A request to appear at a preliminary hearing must be received by the Clerk at least 7 days before the hearing date.
- 6.2.6 If the Clerk does not receive a request to appear under 6.2.5, the preliminary hearing will proceed based on the written submissions of the parties.

Policy 6.3 - Party Notification

- 6.3.1 Where the Clerk is required to send a notification to the Complainant, the Clerk will also notify the following persons:
- a. All owners of the subject property;
 - b. The Complainant's legal counsel; and
 - c. The Complainant's agent.
- 6.3.2 When the Clerk receives written acknowledgment from the Complainant stating that e-mail notice will be accepted, the Clerk will send all future notifications related to that complaint to that party by e-mail.
- 6.3.3 Where the Clerk is required to send a notification to the Respondent, the Clerk will notify the Responsible Assessor and Supervisor, as assigned in POSSE.

Policy 6.4 – Refunds

- 6.4.1 The Clerk will refund complaint filing fees to parties in accordance with the requirements of the Act and the Bylaw.
- 6.4.2 The Clerk will refund complaint filing fees to the person who paid them.

Policy 6.5 – Access to Records

- 6.5.1 The Clerk will permit access to Assessment Review Board’s records only in accordance with this policy.
- 6.5.2 Records may be accessed if the Clerk is satisfied that the records include no personally-identifying information belonging to anyone other than:
- a. The party making the request; and
 - b. Any persons who have provided that party with specific written authorization to have their personal information accessed.
- 6.5.3 For the purposes of this policy, an Agent Authorization Form is not specific written authorization to have personal information accessed after a final decision is rendered on the complaint to which the Agent Authorization Form applies.
- 6.5.4 The Clerk will not allow access to:
- a. Documents received as evidence under seal;
 - b. Transcripts or recordings of hearings or portions thereof held in private;
 - c. Names of Members assigned to hear a matter before it is heard;
 - d. Notes and communications of Members; or
 - e. Records of Board deliberations.
- 6.5.5 When processing a request for routine access to records, including audio recordings, the Clerk may assess the person making the request reasonable fees, taking into consideration:
- a. The Board Administration resources required to process the request;
 - b. The type and size of the records requested.
- 6.5.6 Assessment Review Board decisions that are not available online may be accessed on request to the Clerk.

Appendix 1

Undertaking to Adhere to Policy Manual and Code of Ethics and Conduct

I, _____, confirm that:

- a) I have been provided with a copy of the Assessment Review Board's Policy Manual;
- b) I have read and understand the Policy Manual;
- c) I understand that my performance as a Member will be evaluated against the standards set out in the Policy Manual;
- d) I accept responsibility for maintaining an up-to-date knowledge of the Policy Manual as it may be amended from time to time; and
- e) I undertake to adhere to the requirements of the Policy Manual for the duration of my term as a Member.

Signature of Member

Date