

# ASSESSMENT REVIEW BOARD (ARB) UPDATE

PRESENTED TO

## THE CITY OF CALGARY COUNCIL

JOHN MATHIAS, GENERAL CHAIR

JUNE 16, 2020

# Assessment Review Board

## LARB

(Local ARB)

3 Local Members  
Appointed by Council

## Residential

Includes Business Improvement Area  
(BIA) Tax

## CARB

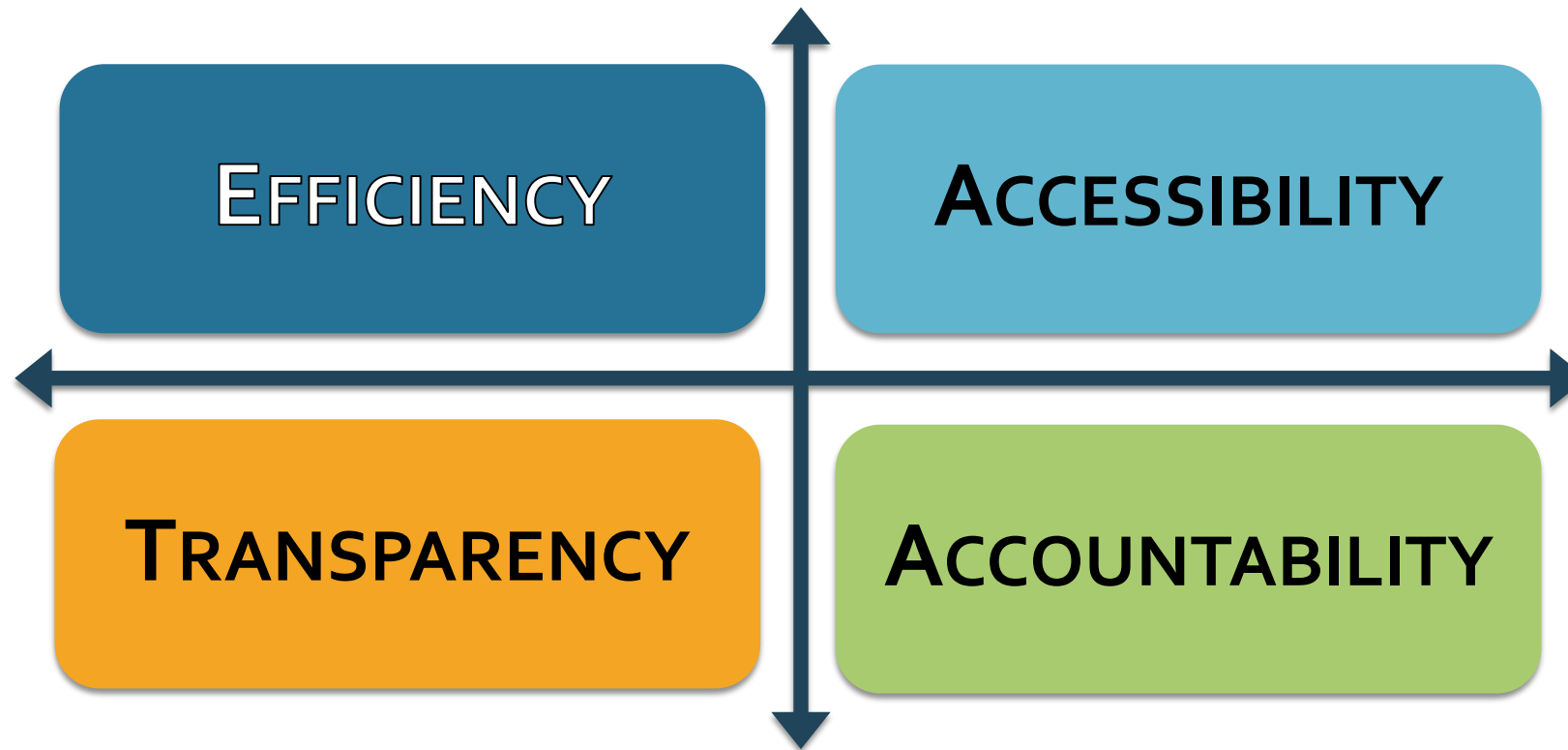
(Composite ARB)

2 Local Members  
1 Provincial Member (Presiding Officer)

## Non-Residential

Office Retail Industrial Land  
Includes Multi-Residential

# ARB PRINCIPLES





# BOARD MEMBER EXPERIENCE

24/42 appointed  
in last 5 years



**Current roster of  
42 members**

12/42 appointed  
in last  
6 to 10 years

# Member Development

## What?

- 12 term appointment limit
- Annual and ongoing member reviews
- Annual training conference
- Daily meetings with members
- Leadership available to members when needed

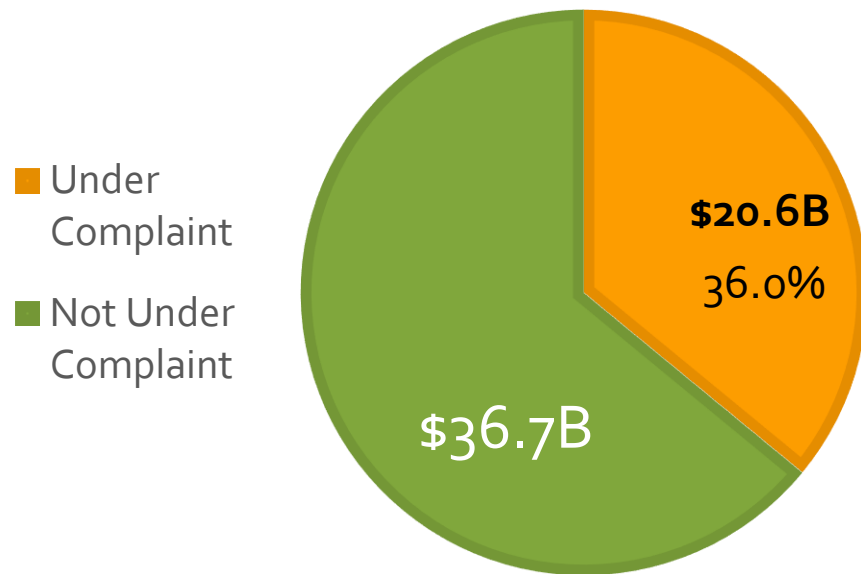
## How?

- Identify training needs
- Initiatives to focus on decision-writing skills
- Provide development opportunities for newer members
- Mentorship

# 2019 CALGARY PROPERTY VALUES UNDER COMPLAINT

## NON-RESIDENTIAL ACCOUNTS (≈14,000)

\$57.3B TOTAL

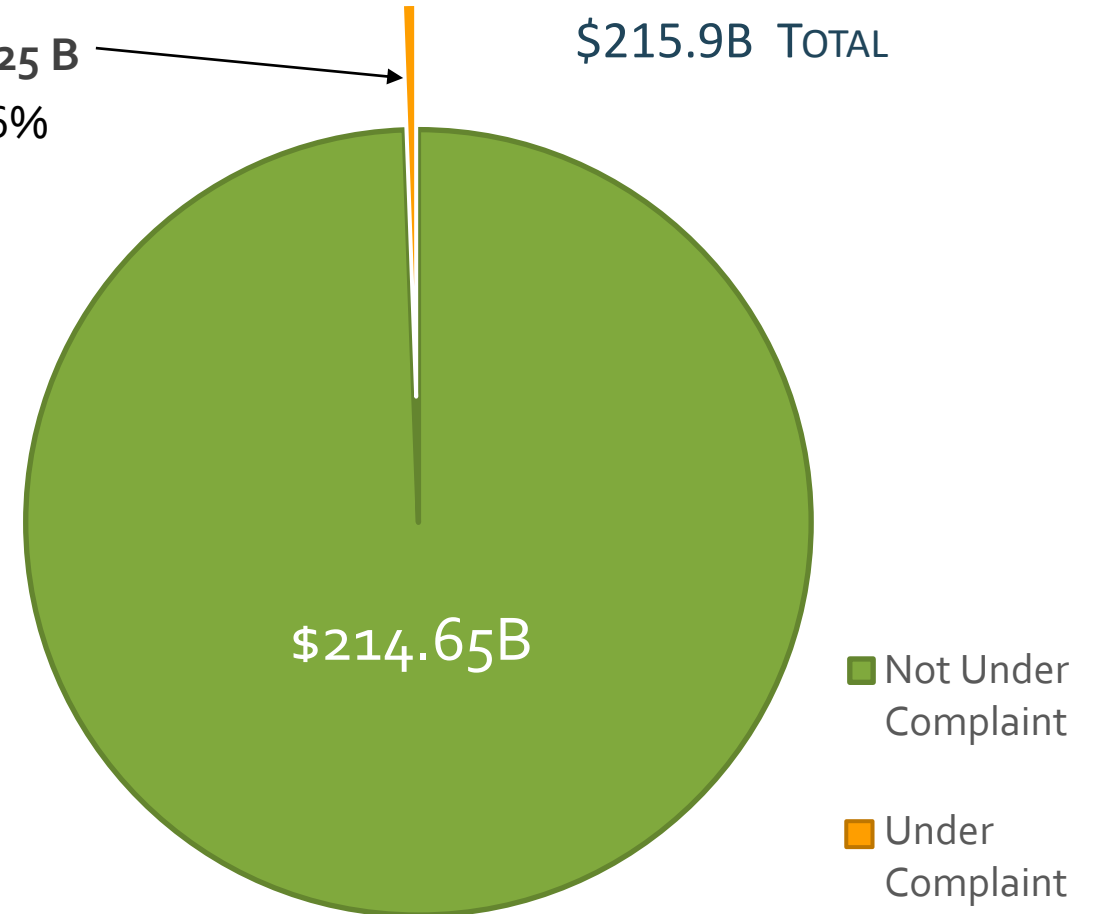


1,956 Accounts Under Complaint (14% of Total)  
Highest Value Under Complaint \$617.4M (Market Mall)  
Average Value Under Complaint \$9.5M  
Median Value Under Complaint \$4.3M

## RESIDENTIAL ACCOUNTS (≈510,000)

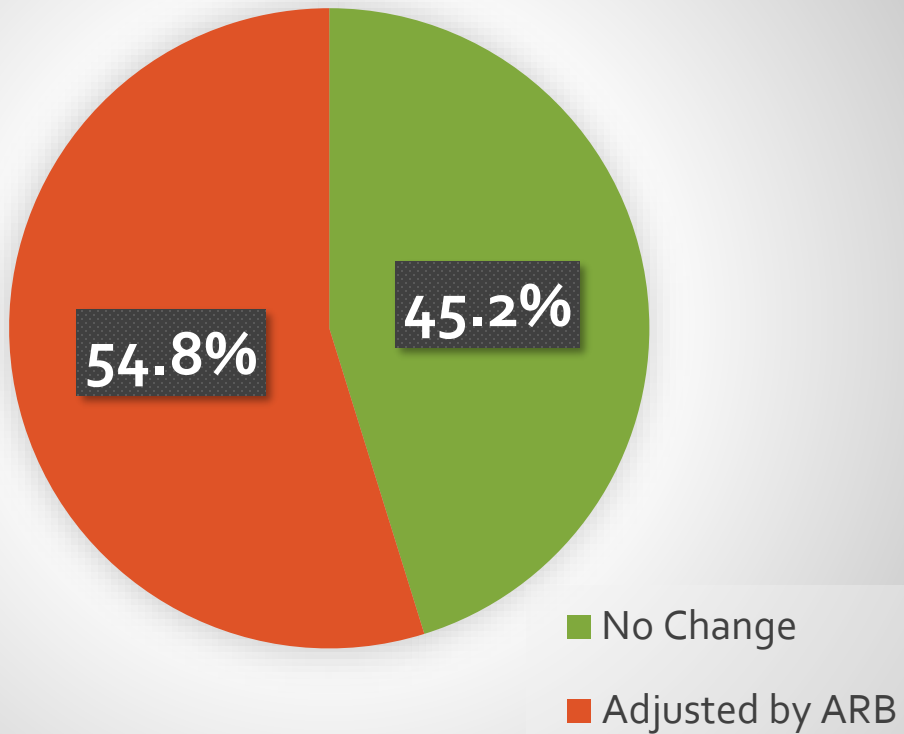
\$1.25 B  
0.6%

\$215.9B TOTAL

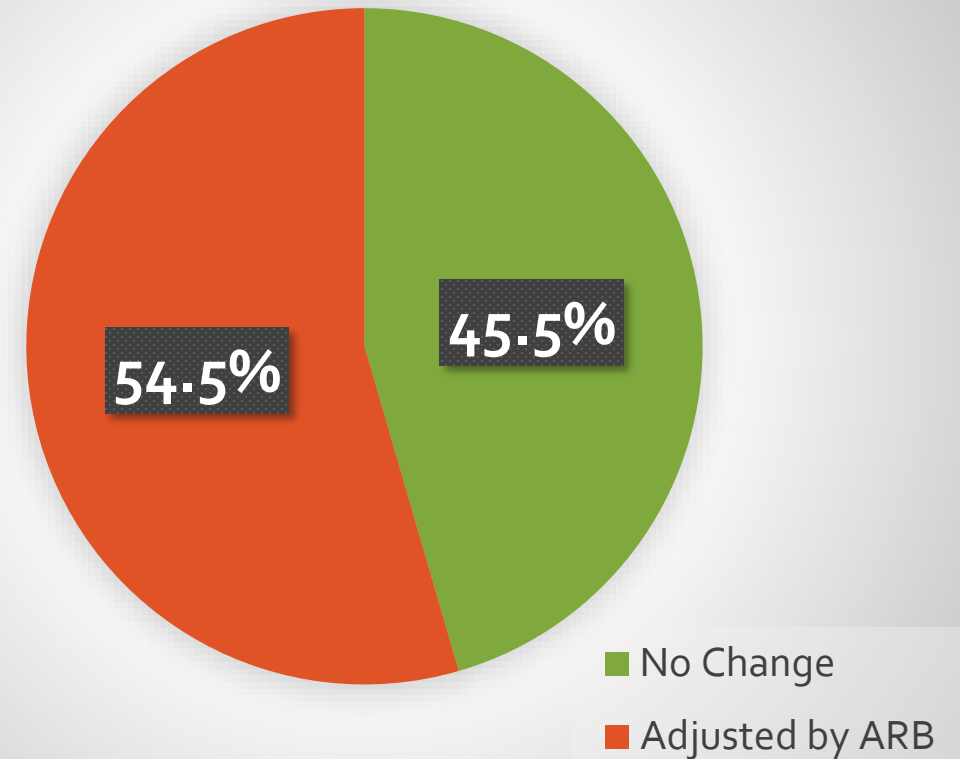


# 2019 ARB Decisions

Non-Residential (CARB)



Residential (LARB)

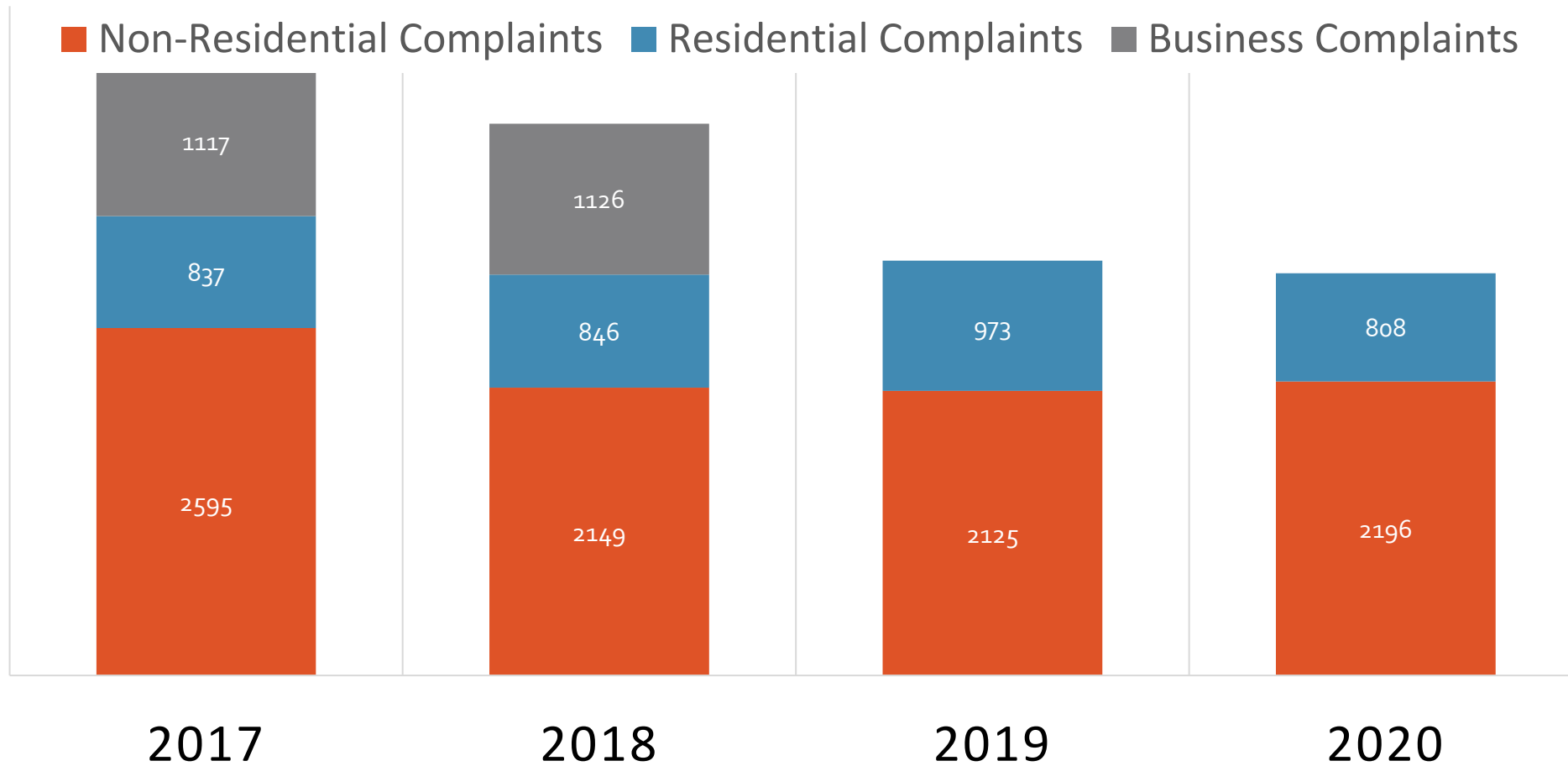


# COMPLAINT VOLUME

	2018	2019	2020
Non-Residential	2,149	1,956	2,196 ↑
Residential	846	996	808 ↓
Total	2,995	2,952	3,004



# 2017 TO 2020 ARB COMPLAINTS

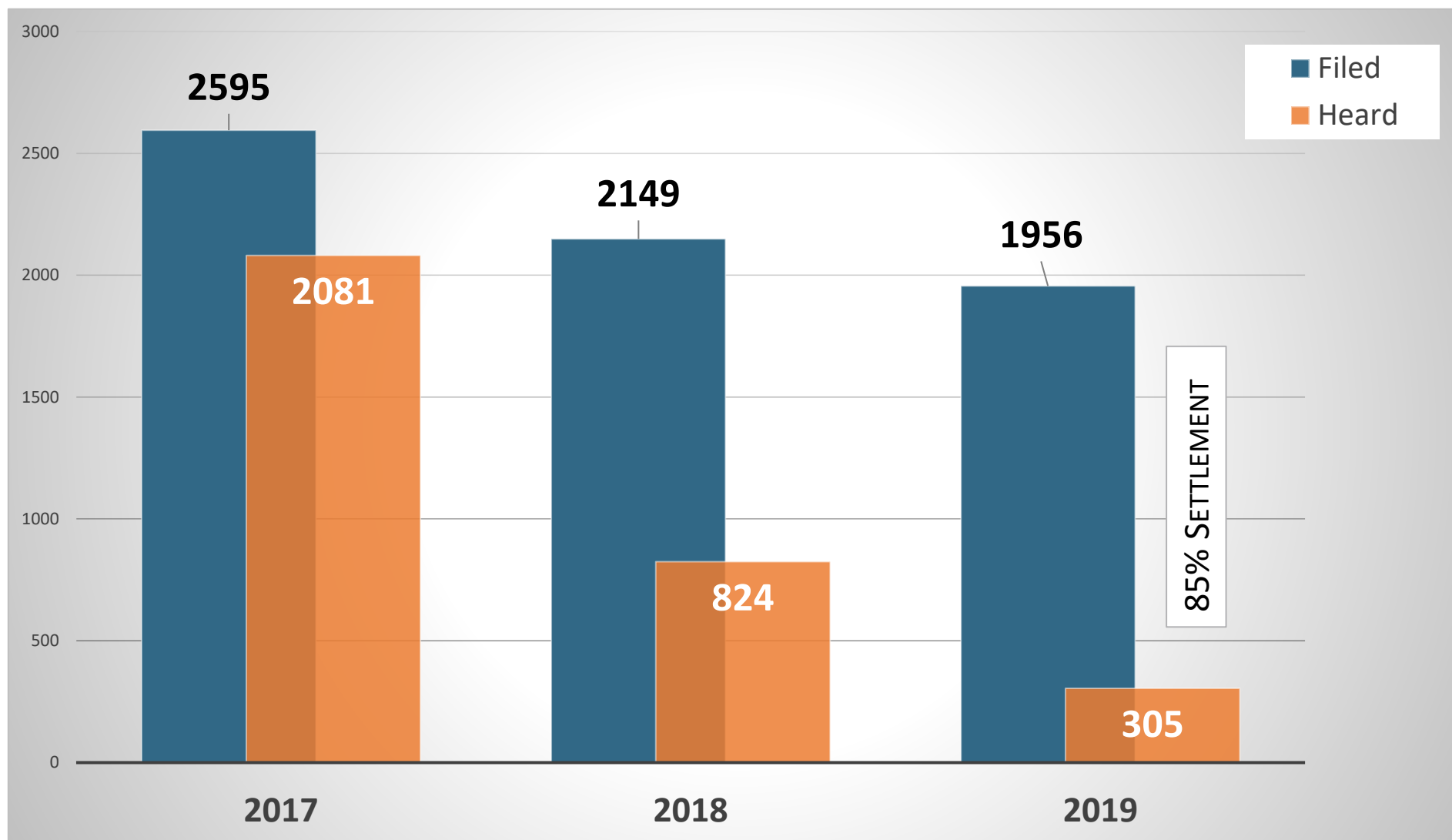


# IMPACT OF PTP AND SETTLEMENT NEGOTIATIONS ON ARB OPERATIONS IN 2019

## 85% Settlement of Non-Residential Files

PTP: Phased Tax Program

## NON-RESIDENTIAL COMPLAINTS - 2017 TO 2019

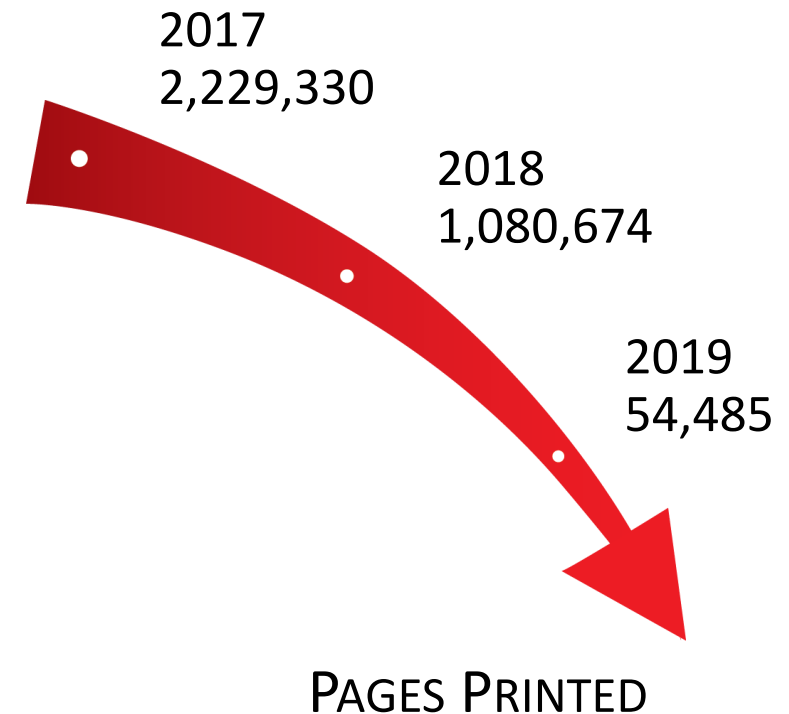


# 2019 ARB KEY INITIATIVES


- Paperless Hearings
- Decisions on CanLII
- Development of Evidence Disclosure Portal (EDP)

# PAPERLESS HEARINGS

- Introduced in 2019
- Reduced environmental footprint
- Cost savings
- Operational Efficiency
- Documents in Electronic Format



## SINCE 2019


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## Calgary Assessment Review Board - Alberta

### About this database

Continuous coverage	2019-01-01 to present
Partial coverage	1 decision prior to 2019-01-01
<b>Total number of decisions</b>	<b>878</b>
Last update	2019-12-03

[Official website](#)


### Access by date

Choose a year... ⌵

### Recent decisions

2019-12-02	<a href="#">CARB 144698M-2019 (Re)</a> , 2019 ABCGYARB 2144698 (CanLII)
2019-12-02	<a href="#">CARB 140589M-2019 (Re)</a> , 2019 ABCGYARB 2140589 (CanLII)
2019-12-02	<a href="#">CARB 140356M-2019 (Re)</a> , 2019 ABCGYARB 2140356 (CanLII)
2019-12-02	<a href="#">CARB 139185M-2019 (Re)</a> , 2019 ABCGYARB 2139185 (CanLII)
2019-12-02	<a href="#">CARB 139179M-2019 (Re)</a> , 2019 ABCGYARB 2139179 (CanLII)
2019-12-02	<a href="#">CARB 139158M-2019 (Re)</a> , 2019 ABCGYARB 2139158 (CanLII)
2019-12-02	<a href="#">CARB 139157M-2019 (Re)</a> , 2019 ABCGYARB 2139157 (CanLII)
2019-12-02	<a href="#">CARB 139154M-2019 (Re)</a> , 2019 ABCGYARB 2139154 (CanLII)

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### Alberta

#### Legislation ⓘ

	Continuous coverage	Last update	Number of documents
Statutes	1922 -	2020-06-09	2,447
Regulations	2004 -	2020-06-09	1,885
Annual Statutes	1906 -	2020-06-09	8,695

#### Courts ⓘ

ABCA	Court of Appeal	1970 -	2020-06-11	19,953
ABQB	Court of Queen's Bench	1971 -	2020-06-11	27,944
ABPC	Provincial Court	1998 -	2020-06-11	6,800

#### Boards and Tribunals ⓘ

Filter...

ABCI	Alberta Commission of Inquiry	N/A	2014-09-19	1
ABECARB	Alberta Edmonton Composite Assessment Review Board	2014 -	2020-01-09	690
ABELARB	Alberta Edmonton Local Assessment Review Board	2014 -	2020-01-22	322
ABESU	Alberta Employment Standards Umpire	2000 -	2020-05-25	308
ABGAA	Alberta Grievance Arbitration Awards	2007 -	2020-06-10	1,116
AHRC	Alberta Human Rights Commission	2000 -	2020-06-10	359
ABLRB	Alberta Labour Relations Board	2008 -	2020-06-10	1,207
ABLCLB	Alberta Land Compensation Board	2004 -	2020-05-01	145
ABLERB	Alberta Law Enforcement Review Board	2013 -	2020-05-05	609
ABMGCB	Alberta Municipal Government Board	2019 -	2020-05-06	51
ABPLAB	Alberta Public Lands Appeal Board	2015 -	2019-09-26	68
ABRTDRS	Alberta Residential Tenancy Dispute Resolution Service	2019 -	2020-05-26	57
ABSEC	Alberta Securities Commission	2008 -	2020-06-08	4,273
ABSRB	Alberta Surface Rights Board	2001 -	2020-06-09	2,561
ABTSB	Alberta Transportation Safety Board	2012 -	2020-06-05	1,767
ABWCAC	Appeals Commission for Alberta Workers' Compensation	2004 -	2020-06-11	16,901
ABCYARB	Calgary Assessment Review Board	2019 -	2019-12-03	878

# EVIDENCE DISCLOSURE PORTAL (EDP)

Implemented April 2020

## ADVANTAGES

- **Simple and convenient**
- **One location for submission of evidence from both parties**
- **Allows large file sizes - up to 250 MB**
- **Easy to track status of submissions from both parties**



# ARB Board Room



Pre-COVID-19



# COVID-19 EFFECT ON ARB HEARING SCHEDULE



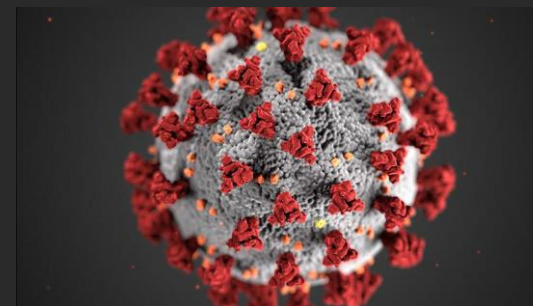
## TYPICAL YEAR



## 2020



- Written and teleconference hearings
- Start June 15<sup>th</sup>
- Finish mid-January 2021



# OPERATIONAL CHALLENGES

- Tax shift expected to increase number of residential complaints in 2021
- Average of 3,000 complaints over the last three years
- Number of complaints is unpredictable
- Challenges of scheduling
- High settlement rates – on non-residential complaints

# Important Dates 2020

January 3 – March 10:	Complaint period
March 10:	Complaint filing deadline
June 15:	Residential (LARB) hearings start
July 20:	Non-residential (CARB) hearings start
September:	Member recruitment
December 31:	Deadline for issuing all written decisions (will likely require Ministerial extension)
January 2021:	Hearings expected to be completed

# PRE-COVID-19 VERSUS CURRENT (2020) HEARING OPTIONS

## **Pre-COVID-19**

- In-person hearings

## **Current Hearing Options**

- Written
- Teleconference
- Videoconference (future possibility)
- In-person hearings (possibly late 2020)

# LOOKING FORWARD

- More hearing options
- More accessible training for members (webinars)
- Cost efficiencies in providing assessment review process



# THANK YOU AND QUESTIONS ...

On behalf of Peggy Grace and Helen Ang, Vice Chairs of the Calgary ARB, the additional 39 local members and 25 provincial members, it is a pleasure and distinct privilege to serve the taxpaying citizens of Calgary through the interesting and significant work of the ARB.

John Mathias, General Chair ARB