



CALGARY ASSESSMENT REVIEW BOARD

PROCEDURAL RULES

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DEFINITIONS

1) In these rules:

- (a) “Board” means the Calgary Assessment Review Board and includes a Calgary Composite Assessment Review Board and a Calgary Local Assessment Review Board;
- (b) “Charter” means the *City of Calgary Charter, 2018*, Alberta Regulation 40/2018;
- (c) “Clerk” means the clerk of the Board;
- (d) “General Chair” means the General Chair of the Board;¹
- (e) “Member” means a member appointed to the Board by council of The City of Calgary or a provincial member appointed to the Board by the Minister;
- (f) “MGA” means the *Municipal Government Act*, Revised Statutes of Alberta 2000, c M-26;
- (g) “MRAC” means the *Matters Relating to Assessment Complaints Regulation, 2018*, Alberta Regulation 201/2017;
- (h) “Panel” means the members convened to hear a complaint as a Local or Composite Assessment Review Board.²

HEARING FORMATS

- 2) A hearing before a Panel of the Board will be conducted at the offices of the Assessment Review Board in person, by electronic means, or by written hearing.

ELECTRONIC HEARINGS

- 3) An electronic hearing may be conducted by telephone conference or videoconference.
- 4) A party must attend the electronic hearing using the link provided by the Board.
- 5) A party must attend the electronic hearing from a location that minimizes extraneous noise and interruptions.
- 6) Panel members and parties participating in a videoconference must be visible to each other at all times during the hearing.

¹ City of Calgary Bylaw Number 15M2018

² MGA ss. 454.11 and 454.21

- 7) If a party is unable to attend the electronic hearing in the manner set out on the notice of hearing due to failure of the technology required to support the electronic hearing, or a party is not sufficiently audible or visible during the electronic hearing the Board may, in its discretion, adjourn the hearing or direct the hearing to proceed by alternative means.

WRITTEN HEARINGS

- 8) Where a written hearing is conducted, no party will attend before the Board on the date of the hearing.
- 9) A decision on a complaint conducted by written hearing will be determined by a Panel of the Board solely on the basis of the written evidence and argument disclosed by the parties in accordance with sections 5 and 9 of MRAC.
- 10) In addition to any documentary evidence a party submitted in accordance with section 5 or 9 of MRAC, a party may also file a written presentation to the Board summarizing their position. A written presentation in a LARB hearing must be filed at least 3 days before the hearing date. A written presentation in a CARB hearing must be filed at least 7 days before the hearing date.³
- 11) Sections 15, 16, 24, 27, 30, 32, 33, 37, 38 and 39 of these rules do not apply to a written hearing.

REQUEST FOR CHANGE OF HEARING FORMAT

- 12) By default, hearings are held by videoconference. Either party may request a change in hearing format by e-mail addressed to the attention of the General Chair at arb@calgaryarb.ca with the subject line "Request for Change in Hearing Format" sent no later than the end of the day following the deadline for disclosure of the respondent's evidence, as set out in the notice of hearing. The General Chair may at any time order a change of hearing format for any reason, including but not limited to any actual, suspected or potential breach of section 14.
- 13) If a complaint is rescheduled to be heard by an alternate format than the format set out in the notice of hearing and the original deadlines for disclosure of evidence have passed, no further evidence will be permitted for the rescheduled hearing.

³ MRAC s. 19

CONDUCT OF THE HEARINGS

- 14) All parties shall demonstrate respectful and appropriate behaviour to the Board, administration, other parties, representatives, witnesses and for the hearing process itself through their demeanour, timeliness, dress and conduct throughout the proceedings. In determining whether actions are acceptable or constitute inappropriate or disrespectful behaviour, the Board shall be guided by the general principles and policies set forth in the City of Calgary's Respectful Workplace Policy and related policies, including policies regarding harassment and prevention of violence.
- 15) Hearings before a Panel commence at the time indicated on the notice of hearing form. If a party is not in attendance when the matter is scheduled to commence, the Panel may grant a 15 minute grace period before commencing the hearing.
- 16) No person shall, during a hearing, use or employ any electronic device that causes disruption to, or unacceptable distraction in proceedings of the Board unless
- (a) the use of the electronic or wireless device at a hearing is to aid or assist in the representation or conduct of hearing, and
 - (b) the Presiding Officer permits, in his or her discretion, the use of the electronic or wireless device.

EVIDENCE

- 17) The Board is not bound by the rules of evidence or any other law applicable to court proceedings and has power to determine the admissibility, relevance and weight of any evidence.
- 18) A Panel may require any person giving evidence before it to do so under oath.⁴
- 19) The Panel must not hear any matter in support of an issue that is not identified on the complaint form, or any evidence that has not been disclosed in accordance with MRAC.⁵

WRITTEN SUBMISSIONS

- 20) Written submissions must be consecutively numbered by page starting at the title page (page 1), then increasing for each page to the end of the submission.
- 21) For greater clarity, every page of each written submission must be identified with a page number including every tab and every page within appendices.

⁴ MGA, ss. 464 (1)(2)(3)

⁵ MRAC ss. 6 & 10

- 22) Page numbers should be identified in the upper right corner of every page.
- 23) Written submissions should be organized in the following order:
- (a) table of contents for every submission greater than 25 pages in length;
 - (b) summary of testimonial evidence;
 - (c) assessment calculation and key evidence in support;
 - (d) supporting documentation; and
 - (e) a list of legal authorities (including legislation and Board decisions) the party intends to refer to.
- 24) At the beginning of a hearing, a party must provide the Panel copies of the legal authorities (including legislation and Board decisions) to be referred to by the party in the hearing.
- 25) A party may provide disclosure of written submissions to the Board by submitting
- (a) one paper copy of the disclosure to the Board office no later than 4:30 p.m. on the deadline for disclosure provided in the notice of hearing, or
 - (b) one electronic copy of the disclosure no later than 11:59 p.m. on the deadline for disclosure provided in the notice of hearing.

EXHIBITS

- 26) Written submissions, documents, or records may only be marked as evidence in a hearing if the submissions, documents, or records are provided and disclosed as required by MRAC.⁶
- 27) No submission, document or record is evidence at a hearing until marked as an exhibit by the Panel.
- 28) Exhibits accepted from a complainant shall be numbered in sequential order with each exhibit prefaced by a "C" (i.e., C1, C2, C3), and exhibits accepted from a respondent shall be numbered in sequential order with each exhibit prefaced by "R" (i.e. R1, R2, R3).
- 29) The following documents shall be considered by the Panel without being marked as exhibits:
- (a) a complaint form under section 460 of the MGA;
 - (b) a Property Assessment Notice, Property Summary Report, Business Improvement Area Tax Notice, Business Annual Assessment Explanation Supplement, or Improvement Tax Notice; and

⁶ MRAC ss. 5(2), 9(2), 43(2)

- (c) an Assessment Complaints Agent Authorization form.

ORDER OF COMPLAINTS TO BE HEARD

- 30) Complaints will be heard in numerical order of file number, subject to the discretion of the Panel.
- 31) Where two or more proceedings are pending before the Panel and involve the same or similar questions of fact, issues or law the Panel may, with the consent of the parties, direct that the proceedings or any part of them
 - (a) be consolidated,
 - (b) be combined or heard at the same time, or
 - (c) be heard immediately one after the other.

ORDER OF PROCEEDING

- 32) The hearing of a complaint shall be conducted in the following order:
 - (a) Introductions and preliminary matters;
 - (b) Presentation of complainant evidence and argument, followed by
 - (i) questions from the respondent;
 - (ii) questions from the Panel;
 - (c) Presentation of respondent evidence and argument, followed by
 - (i) questions from the complainant;
 - (ii) questions from the Panel;
 - (d) Rebuttal evidence and argument of complainant (if any), followed by
 - (i) questions from the respondent;
 - (ii) questions from the Panel;
 - (e) Complainant's summary of position;
 - (f) Respondent's summary of position;
 - (g) Panel conclusion of hearing.
- 33) Notwithstanding the above, the order of the hearing is subject to the Panel's discretion.

MAINTENANCE OF ORDER

- 34) A Panel may make an order or direction that it considers necessary for the maintenance of order at a hearing.
- 35) Without limitation the Panel may, by order
- a) impose restrictions on a person's continued participation in or attendance at a hearing, or
 - b) exclude a person from further participation in or attendance at a hearing until the Panel orders otherwise.
- 36) If a person disobeys or fails to comply with any order or direction given by a Panel the Panel may call for a peace officer to assist in dealing with a continuing disturbance of the hearing.

HEARINGS OPEN TO THE PUBLIC

- 37) Subject to sections 38 and 39, and section 464.1(2) of the MGA, all hearings before a Panel are open to the public.⁷
- 38) At the request of a party, if a Panel considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open hearing, the Panel may conduct all or part of the hearing in private.⁸
- 39) The Panel will recess to consider requests to conduct all or part of a hearing in private, and if the request is granted:
- (a) any party who wishes to attend the *in camera* portion of the hearing must execute the *Confidentiality Undertaking for Hearings Conducted in Private* (Schedule 1),⁹ and all other persons will be excluded from the *in camera* portion of the hearing;
 - (b) during an in-person hearing a sign will be placed on the hearing room door stating 'Private Hearing - Do Not Enter' during the portion of the hearing conducted in private,

⁷ MGA s. 464.1(1)

⁸ MGA s. 464.1(2)

⁹ MGA s. 464.1(3)

- (c) during an electronic hearing the Panel will restrict electronic access to the hearing during the portion of the hearing conducted in private; and
- (d) the Presiding Officer will declare when the hearing is *in camera* and when the *in-camera* portion of the hearing is concluded.

DOCUMENTS ON THE PUBLIC RECORD

- 40) Subject to section 41, and section 464.1(5) of the MGA, all documents filed with respect to a matter before the Board will be placed on the public record.¹⁰
- 41) The Board may exclude a document, or portion of a document from the public record on any terms it considers reasonable or necessary
 - a) if the Board is of the opinion that disclosure of the document could reasonably be expected to disclose intimate personal, financial or commercial matters or other matters, and
 - b) the Board considers that a person's interest in confidentiality outweighs the public interest in the disclosure of the document.¹¹

REQUEST FOR CONFIDENTIALITY

- 42) If a party before the Board wishes to keep confidential any information in a document it may, no later than 21 days before its deadline for disclosure in a Composite Assessment Review Board hearing, or 7 days before its deadline for disclosure in a Local Assessment Review Board hearing, file a request for confidentiality in the matter before the Board.
- 43) The onus is on the party requesting confidentiality to demonstrate to the satisfaction of the Board that confidential treatment is warranted because the requirements of section 464.1(5) of the MGA have been met.
- 44) The request for confidentiality must
 - (a) be in writing and addressed to the attention of the General Chair, email: arb@calgaryarb.ca, with subject line: "464.1 Request",

¹⁰ MGA s. 464.1(4)

¹¹ MGA s. 464.1(5)

- (b) describe the reasons for the request, including the specific harm that would result if the information for which confidentiality is requested were placed on the public record,
 - (c) state whether the information has previously been disclosed to the Board, and identify the file number(s) and the form in which the information has previously been disclosed,
 - (d) include one confidential, unredacted copy of the document or portion thereof that includes the information for which the confidentiality is requested and is marked "Confidential", and
 - (e) include either a non-confidential, redacted version of the document or portion thereof from which the information that is the subject of the confidentiality request has been redacted or deleted or, in the case where the request for confidentiality pertains to an entire document, a non-confidential summary of the document subject to the confidentiality request.
- 45) The unredacted version of the document marked "Confidential" submitted under section 44(d) will be reviewed by the Board for the purpose of the Board issuing a ruling on the request.
- 46) If the Board grants a request for confidentiality, it may establish or adopt any process or procedure the Board considers reasonable or necessary in the public interest for considering the confidential information, including directions on filing the confidential information as part of disclosure with the Board in accordance with MRAC.
- 47) The Board will issue a ruling on the confidentiality request within 14 days of receiving a request in a matter before a Composite Assessment Review Board and within 3 days of receiving a request in a matter before a Local Assessment Review Board.
- 48) Following the issuance of the Board's ruling on the confidentiality request the Board shall delete the unredacted version of the document marked "Confidential".
- 49) If the party in possession of the information granted confidential treatment wishes to include the confidential information in its disclosure, the party shall disclose the confidential information in accordance with MRAC and as directed by the Board in its ruling.

50) Nothing in the above sections limits the operation of any statutory provision that protects the confidentiality of information or documents.¹²

POSTPONEMENT OR ADJOURNMENT OF HEARING

51) A Panel may not grant a postponement or adjournment of a hearing except in exceptional circumstances.¹³

52) A request for a postponement or an adjournment of a hearing must be in writing and contain reasons for the postponement or adjournment, as the case may be.¹⁴

53) Subject to the timelines specified in section 468 of the MGA and section 57 of MRAC, if a Panel grants a postponement or adjournment of a hearing, the Board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.¹⁵

54) If a postponement or adjournment of a scheduled hearing is granted and the original deadlines for disclosure of documents have passed, no further disclosure will be permitted for the hearing that is postponed or adjourned.

DECISIONS

55) A Panel may, with respect to any matter referred to in section 460(5) of the MGA, make a change to an assessment roll or decide that no change is required.¹⁶

56) A Panel must not alter any assessment that is fair and equitable, taking into consideration

- (a) the valuation and other standards set out in the regulations,
- (b) the procedures set out in the regulations, and
- (c) the assessments of similar property or businesses in the same municipality.¹⁷

57) A decision of a Panel must include

¹² MGA s. 464.1(6)

¹³ MRAC s. 18(1)

¹⁴ MRAC s. 18(2)

¹⁵ MRAC s. 18(3)

¹⁶ MGA s. 467(1)

¹⁷ MGA s. 467(3)

- (a) a brief summary of the matters or issues contained on the complaint form,
- (b) the Panel's decision in respect of each matter or issue,
- (c) the reasons for the decision, including any dissenting reasons, and
- (d) any procedural or jurisdictional matters that arose during the hearing, and the Panel's decision in respect of those matters.¹⁸

58) In circumstances where a member of a Panel is unable to agree with the proposed decision of a majority of the Panel, the member must prepare dissenting reasons.

59) Where a quorum of a Panel is two members, if the Panel is unable to reach a majority decision on the merits of a complaint, the hearing will be declared a nullity and a new hearing, based on the written submissions disclosed for the hearing that was declared a nullity, will be scheduled before a different Panel.

60) A Panel may correct any error or omission in its decision.¹⁹

TRANSITIONAL

61) This policy is made by the General Chair of the ARB pursuant to section 4(3) of The City of Calgary Bylaw No. 15M2018. It is effective on September 17, 2025, and supersedes and replaces earlier versions.

ISSUED at Calgary, Alberta this
9th day of April, 2024.



R. Matheson
General Chair
Calgary Assessment Review Board

City of Calgary BYLAW NUMBER 15M2018, s. 4(3)

¹⁸ MRAC s. 15 (1)

¹⁹ MGA s. 471(2)

SCHEDULE 1**Confidentiality Undertaking for Hearings Conducted in Private**

Whereas _____
requested the Calgary Assessment Review Board (the "Board") to conduct in
private all or part of the hearing of the complaint filed against the assessment
of Roll/BID _____, identified as Board
File Number _____ (the "Proceeding");

And whereas, in accordance with section 464.1 of the *Municipal Government
Act*, R.S.A. 2000 c. M-26, the Panel considers it necessary to conduct all or part
of the Proceeding in private to prevent the disclosure of confidential information:

I _____, hereby declare that:

1. I will maintain the confidentiality of any information or evidence that I
hear or receive during the course of the portion of the hearing conducted in
private; and
2. I will not use any information or evidence that I hear or receive during the
course of the portion of the hearing conducted in private for any purpose other
than for participating in the Proceeding.

DATED at the City of Calgary, in the Province of Alberta this _____ day
of _____, 202_.

Signature: _____

Agency or Firm: _____