



CALGARY ASSESSMENT REVIEW BOARD

Methods for Disclosure of Evidence

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INTRODUCTION

1. This policy is issued to provide clarity for parties with respect to the methods for disclosure of evidence for a hearing before the ARB.
2. Sections 5 and 9 of *Matters Relating to Assessment Complaints Regulation 2018*, AR 201/2017 (MRAC) require each of the parties to a complaint (the complainant and the respondent) to disclose all the documentary evidence and argument (the “evidence”) that the party intends to present at the hearing to the other party and to the Calgary Assessment Review Board (the “ARB”).
3. Evidence must be disclosed in accordance with the timelines prescribed by MRAC, as modified by sections 5(1) and (3) of the *City of Calgary Charter, 2018 Regulation*, AR 40/2018, and pursuant to any orders or consent for abridgment or expansion of time made under sections 7 or 11 of MRAC. Filing deadlines for evidence and rebuttal are shown on the Notice of Hearing.
4. If the evidence is not disclosed in accordance with the timelines, it will not be considered at the hearing of the complaint.
5. For clarity, the respondent in a complaint proceeding before the ARB is The City of Calgary and is represented by the Municipal Assessor as defined in section 2(h) of City of Calgary Bylaw 47M2025, *Electronic Transmission of Assessment, Taxation and Assessment Review Board Notices Bylaw* (“Bylaw 47M2025”).
6. Evidence for a hearing before the ARB may be disclosed by using the electronic disclosure portal, by email, by mail, or by delivery as outlined herein.

EVIDENCE DISCLOSURE PORTAL

7. The evidence disclosure portal (the “EDP”) is an online submission tool that allows a party to upload their evidence to an online portal and provides access to the evidence by the other party and by the ARB. Disclosing evidence through the EDP eliminates the need to manually or electronically disclose evidence separately to the other party and to the ARB.
8. An email address must be provided, and a user account must be set up for a party to obtain access to the EDP.
9. The complainant may disclose evidence to the respondent using the EDP.
Bylaw 47M2025, s. 11
10. The respondent may disclose evidence to a complainant using the EDP if the complainant has:

- (a) opted to receive notices, documents and information from the respondent by using the EDP and has disclosed evidence to the respondent by using the EDP; or
- (b) has otherwise expressed their consent to the respondent in writing.

Bylaw 47M2025, s. 12

Uploading Evidence

11. Evidence may be uploaded to the EDP at evidence.calgaryarb.ca. The EDP has an electronic file size limit of 100 MB.
12. *If the EDP is not functioning, or a party is unsuccessful uploading evidence to the EDP, that party is still responsible for disclosing their evidence to the other party and to the ARB within the specified timelines using e-mail, mail or delivery as outlined below.*

Accessing Documents

13. When the complainant has submitted evidence or a rebuttal using the EDP, the software is set up to automatically send an email to the respondent notifying them that the complainant's evidence or rebuttal is available by accessing the EDP. Whether or not the respondent receives an email, it is still the respondent's responsibility to check the EDP the day after the complainant's evidence is due to see if evidence has been filed by the complainant.
14. When the respondent has submitted evidence using the EDP, the software is set up to automatically send an email to the complainant notifying them that the respondent's evidence is available by accessing the EDP. Whether or not the complainant receives an email, it is still the complainant's responsibility to check the EDP the day after the respondent's evidence is due to see if evidence has been filed by the respondent.
15. If a party receives an email notification from the EDP that the other party's evidence has been uploaded but the EDP is not functioning to allow the party to access the uploaded evidence, then a copy of the evidence may be provided by contacting the ARB:
 - By email at info@calgaryARB.ca, Subject: EDP; or
 - By telephone at 403-268-5858, 8:00 am to 4:30 pm Monday to Friday.

EMAIL

16. The complainant may disclose evidence to the respondent by email.

Bylaw 47M2025, s. 11

17. The complainant may disclose their evidence by submitting it by email to both:

- (a) the respondent at asmtribunal@calgary.ca.

Electronic files sent as attachments to this email address may be limited to **20 MB** in size, or in some cases **10 MB** depending on the complainant's email provider. The complainant may be required to break their evidence into smaller electronic files to send as attachments in separate emails.

and to:

- (b) the ARB at info@calgaryARB.ca.

Electronic files sent as attachments to this email address may be limited to **25 MB** in size. The complainant may be required to break their evidence into smaller electronic files to send as attachments in separate emails.

18. The respondent may disclose evidence to the complainant by email if the complainant has:

- (a) opted to receive notices, documents and information from the respondent by using email and has disclosed evidence to the respondent by using email; or
- (b) has otherwise expressed their consent to the respondent in writing.

Bylaw 47M2025, s. 12

19. The respondent may disclose their evidence by submitting it by email to both:

- (a) the complainant at the email indicated for delivery provided by the complainant;

and to:

- (b) the ARB at info@calgaryARB.ca.

Electronic files sent as attachments to this email address may be limited to **25 MB** in size. The respondent may be required to break their evidence into smaller electronic files to send as attachments in separate emails.

20. In the absence of evidence to the contrary, email is presumed to be received the same day as it was sent.

Bylaw 47M2025, s. 13

MAIL

21. The complainant may disclose their evidence by mailing it to both:

- (a) the respondent at

The City of Calgary

**Assessment & Tax
PO Box 2100, Station M, #8002
Calgary, AB T2P 2M5**

and to:

(b) the ARB at

**Calgary Assessment Review Board
PO Box 2100, Station M, #222
Calgary, AB T2P 2M5**

22. The respondent may disclose their evidence by mailing it to both:

(a) the complainant at the mailing address indicated for delivery provided by the complainant on the complaint form.

and to:

(b) the ARB at

**Calgary Assessment Review Board
PO Box 2100, Station M, #222
Calgary, AB T2P 2M5**

23. Service of a document sent by mail is presumed to be effected 7 days from the date of mailing if the document is mailed in Alberta to an address in Alberta, or 14 days from the date of mailing if the document is mailed in Canada to an address in Canada.

Interpretation Act, RSA 2000, c. I-8, s. 23

DELIVERY

24. The complainant may disclose their evidence by delivering it to both:

(a) the respondent at:

**The City of Calgary
Assessment & Tax
2924 11 Street NE
Calgary, AB**

Delivery may be made between 8:00 am and 4:30 pm, Monday to Friday.

and to:

(b) the ARB at:

**Calgary Assessment Review Board
1212 31 Avenue NE, 4th Floor
Calgary, AB**

Delivery may be made between 8:00 am and 4:30 pm, Monday to Friday.

The respondent may disclose their evidence by delivering it to both:

(c) the complainant at the address indicated for delivery provided by the complainant on the complaint form.

and to:

(d) the ARB at:

**Calgary Assessment Review Board
1212 31 Avenue NE, 4th Floor
Calgary, AB**

Delivery may be made between 8:00 am and 4:30 pm, Monday to Friday.

This policy is made by the General Chair of the ARB pursuant to section 4(3) of The City of Calgary Bylaw No. 15M2018, as amended from time to time. It is effective on June 17, 2026, and supersedes and replaces earlier versions.



Robert Matheson
General Chair
Calgary Assessment Review Board

APPENDIX

City of Calgary Bylaw 47M2025, *Electronic Transmission of Assessment, Taxation and Assessment Review Board Notices Bylaw*

2. In this Bylaw:

(g) “*electronic means*” means:

(i) electronic mail (email);

(ii) another electronic form of communication which can be addressed to:

(a) a person, or

(b) an electronic account to which a person has access and to which notices, documents and other information may be uploaded and downloaded;

(i) “*Regulation*” means the Matters Relating to Assessment Complaints Regulation, 2018, AR 201/2017.

Disclosure of Evidence

11. A *complainant* may disclose evidence for use in an *Assessment Review Board* hearing to the *Municipal Assessor* pursuant to sections 5, 9, 37 or 43 of the *Regulation* by electronic means.

12. The *Municipal Assessor* may disclose evidence for use in an *Assessment Review Board* hearing to a *complainant* pursuant to sections 5, 9, 37 or 43 of the *Regulation* by electronic means if the *complainant*:

(a) has:

(i) opted to receive notices, documents and information from the *Clerk* by electronic means through their account on an *Assessment Review Board* website in accordance with section 9; and

(ii) has disclosed evidence to the *Municipal Assessor* by electronic means pursuant to section 11; or

(b) has otherwise expressed their consent to the *Municipal Assessor* in writing.

Presumption of Receipt

13. In the absence of evidence to the contrary, a notice, document or information sent by *electronic means* pursuant to this Bylaw is presumed to be received the same day as it was sent.