

BRIEFING

**Assessment Review Board Briefing to
Priorities and Finance Committee
2019 October 08**

**ISC: UNRESTRICTED
PFC2019-1274**

Assessment Review Board Update

PURPOSE OF BRIEFING

The Assessment Review Board (ARB) is providing an update on its progress to date in implementing recommendations arising from *An Independent Review of Non-Residential Property Assessment & Complaint Systems* (PFC2018-1222).

SUPPORTING INFORMATION

The ARB broadly supported the recommendations from the report prepared by Heuristics Consulting Associates (HCA) in 2018 and has either completed or is working towards implementing many of those which can be actioned.

The HCA report primarily recommends that the ARB explore dispute resolution. In its response, the ARB identified a need for legislative change in order to provide authority for an expanded role in this area. The ARB and the Clerk have begun discussions with other tribunals and are exploring best practices in dispute resolution that are applied in various jurisdictions, and identifying the scope of legislative change that would be required to enable the Board to engage in a broad array of dispute resolution practices.

In response to HCA recommendations, the ARB also implemented a new scheduling process for 2019, in which the respondent City Assessor / Assessment Business Unit (ABU) works collaboratively with tax agencies to make consensus-based scheduling recommendations. Although successful in large measure, there are notable opportunities for improvement to this process and the Clerk, ABU and tax agents will be working together to identify and implement changes for the 2020 ARB complaint season, with oversight from ARB Leadership.

In 2019, the ARB and its Clerk also successfully implemented paperless hearing processes to improve efficiency, and the publication of ARB decisions on the CanLII website, to improve public transparency.

The ARB remains committed to continuing to work closely with the Clerk, ABU, tax agents and other stakeholders to respond to the HCA recommendations. A more detailed assessment of the progress to date in addressing HCA recommendations is contained in Attachment 1. The ARB and its Clerk are moving forward with implementing these recommendations at a pace afforded by the availability of resources.

ATTACHMENT(S)

1. Attachment 1 – Progress on Recommendations