



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

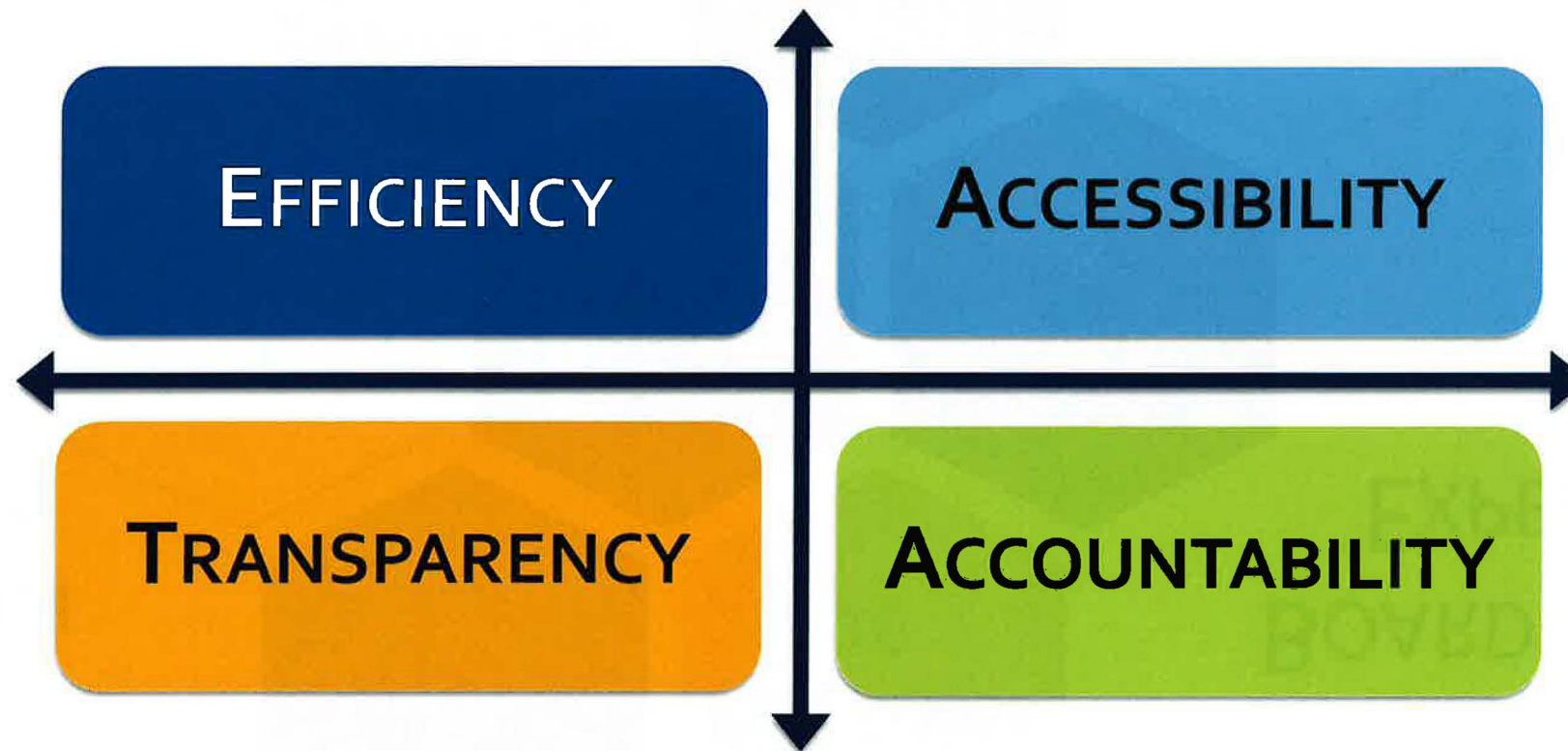
Residential
Includes Business Improvement Area
(BIA) Tax

CARB (Composite ARB)

2 Local Members
1 Provincial Member (Presiding Officer)

Non-Residential
Office Retail Industrial Land
Includes Multi-Residential

ARB PRINCIPLES





24/42 appointed
in last 5 years

BOARD MEMBER EXPERIENCE

**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

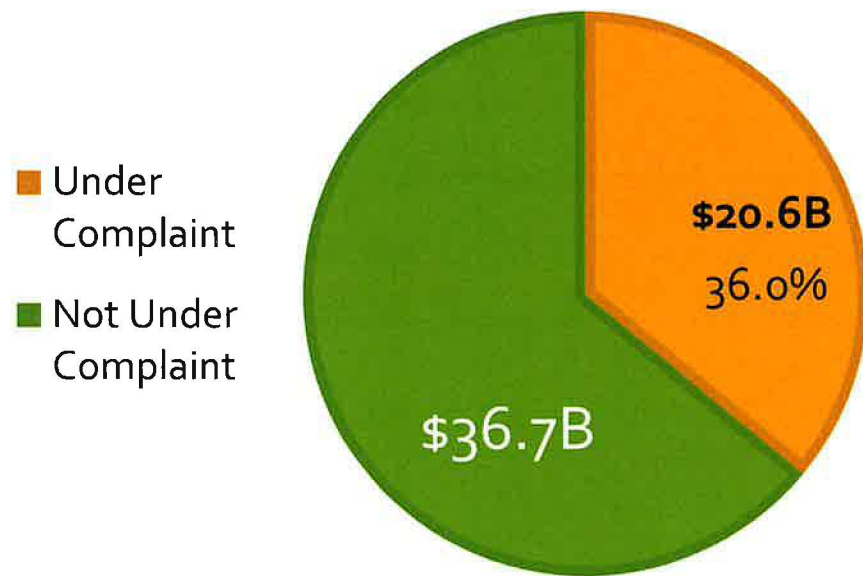
How?

- 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

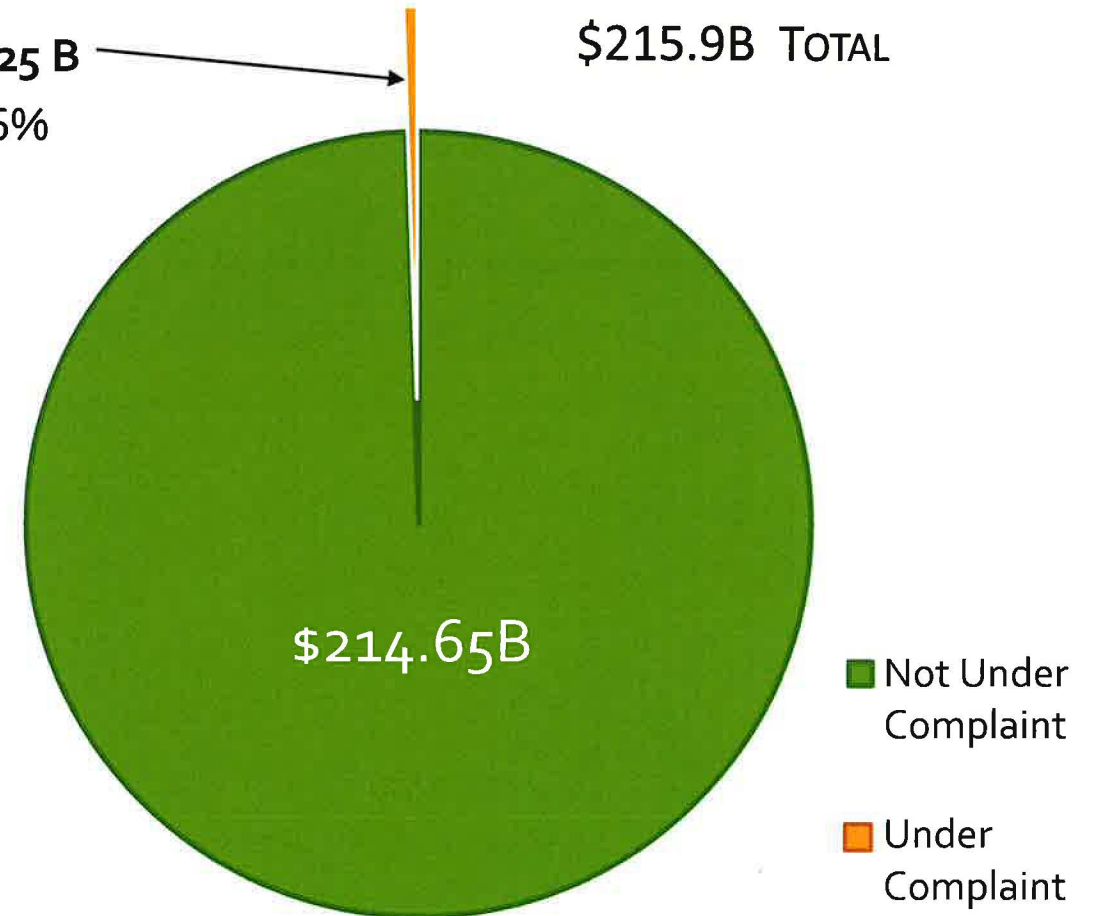


1,956 Accounts Under Complaint (14% of Total)
Highest Value Under Complaint \$617.4M (Market Mall)
Average Value Under Complaint \$9.5M
Median Value Under Complaint \$4.3M

RESIDENTIAL ACCOUNTS (≈510,000)

\$1.25 B
0.6%

\$215.9B TOTAL

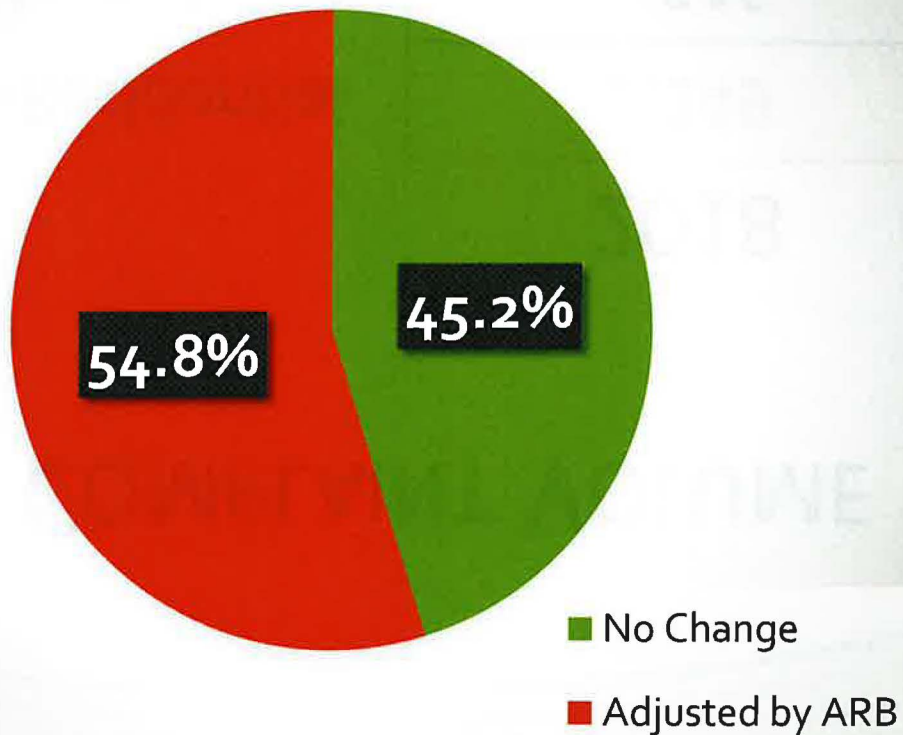




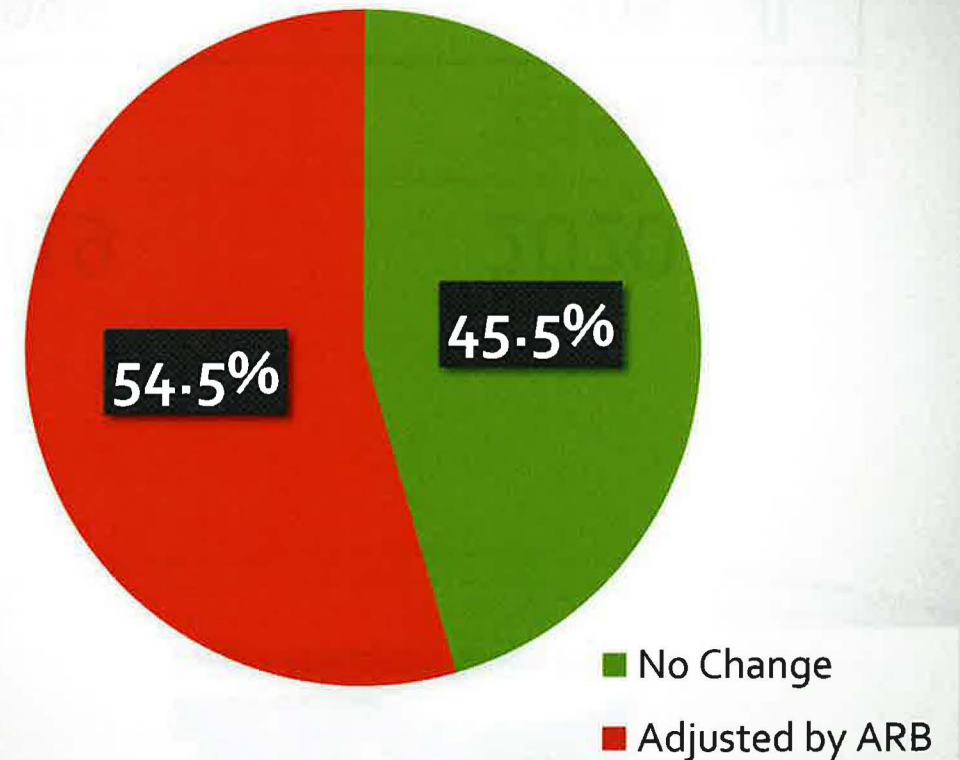
Calgary Assessment Review Board

2019 ARB Decisions

Non-Residential (CARB)



Residential (LARB)

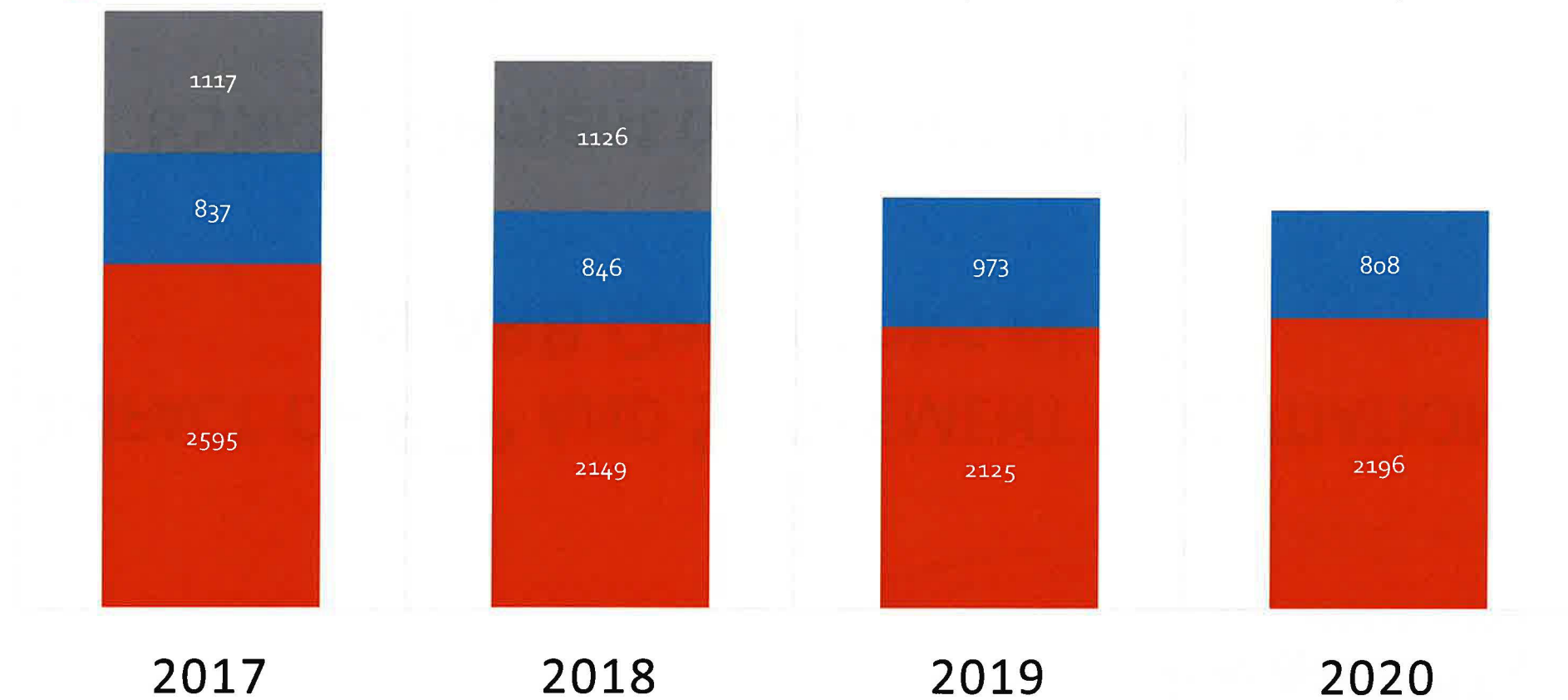


COMPLAINT VOLUME

	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

■ Non-Residential Complaints ■ Residential Complaints ■ Business Complaints

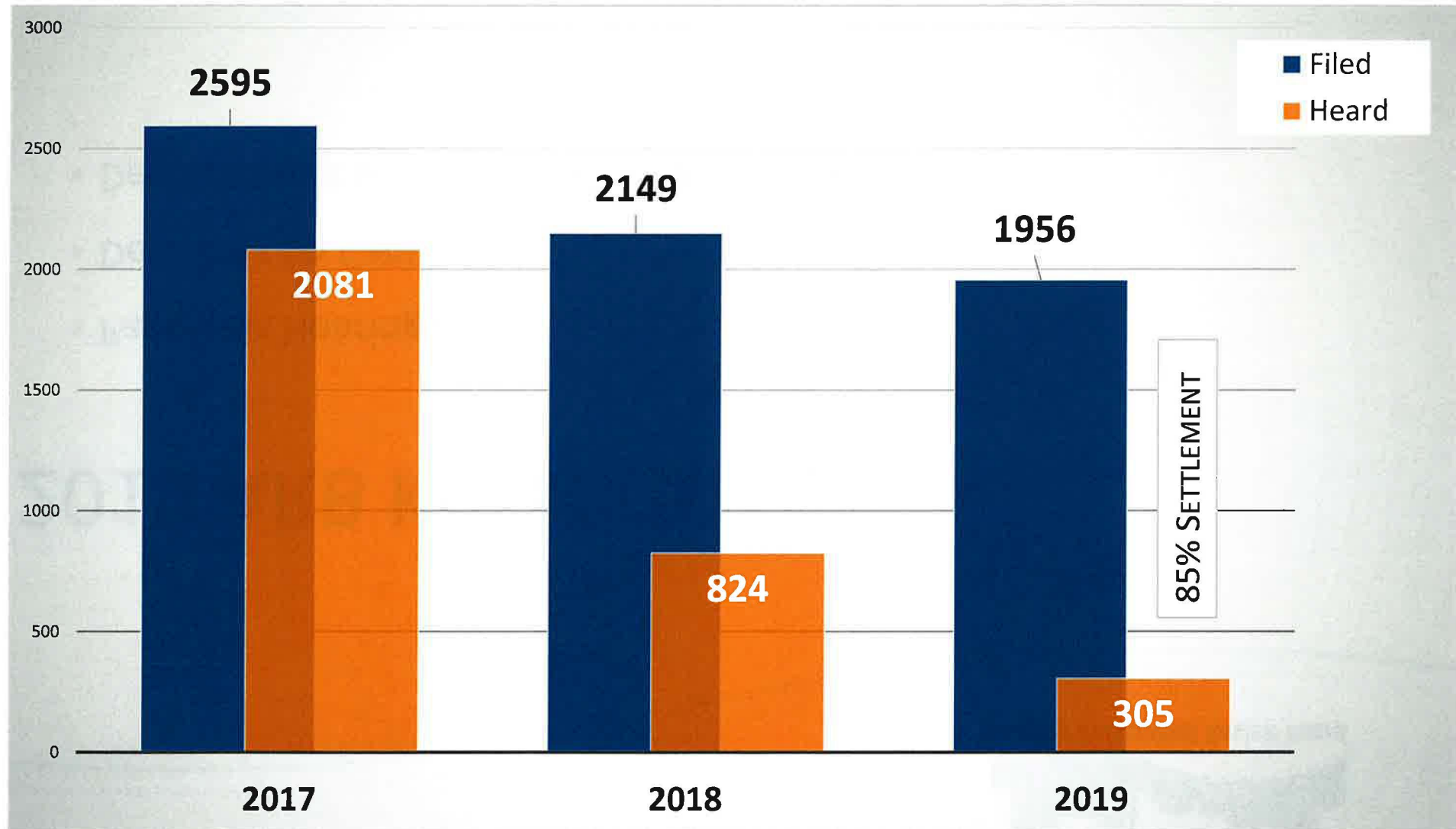


IMPACT OF PTP AND SETTLEMENT NEGOTIATIONS ON ARB OPERATIONS IN 2019

85% Settlement of Non-Residential Files

PTP: Phased Tax Program

NON-RESIDENTIAL COMPLAINTS - 2017 TO 2019

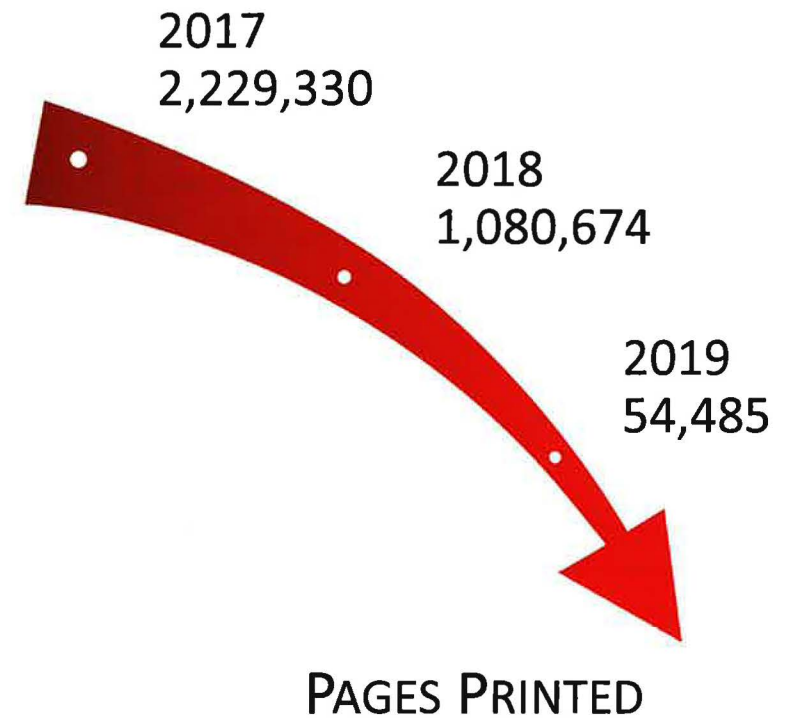


2019 ARB KEY INITIATIVES

- 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



ARB DECISIONS ON CANLII

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
Total number of decisions	878
Last update	2019-12-03

[Official website](#)


Access by date

Choose a year...

Recent decisions

2019-12-02	CARB 144698M-2019 (Re), 2019 ABCGYARB 2144698 (CanLII)
2019-12-02	CARB 140589M-2019 (Re), 2019 ABCGYARB 2140589 (CanLII)
2019-12-02	CARB 140356M-2019 (Re), 2019 ABCGYARB 2140356 (CanLII)
2019-12-02	CARB 139185M-2019 (Re), 2019 ABCGYARB 2139185 (CanLII)
2019-12-02	CARB 139179M-2019 (Re), 2019 ABCGYARB 2139179 (CanLII)
2019-12-02	CARB 139158M-2019 (Re), 2019 ABCGYARB 2139158 (CanLII)
2019-12-02	CARB 139157M-2019 (Re), 2019 ABCGYARB 2139157 (CanLII)
2019-12-02	CARB 139154M-2019 (Re), 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	1926 -	2020-06-09	3,685

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	1996 -	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
ABESJ	Alberta Employment Standards Tribunal	2000 -	2020-05-25	200
ABGAA	Alberta Grievance Arbitration Awards	2007 -	2020-05-10	1,116
AHRC	Alberta Human Rights Commission	2000 -	2020-06-10	359
ABLRB	Alberta Labour Relations Board	2008 -	2020-06-10	1,207
ABLCB	Alberta Land Compensation Board	2004 -	2020-05-01	145
ABLERB	Alberta Law Enforcement Review Board	2013 -	2020-05-05	609
ABMGB	Alberta Municipal Government Board	2019 -	2020-05-06	51
ABPLAB	Alberta Public Land Appeal Board	2015 -	2019-09-26	68
ABRTORS	Alberta Residential Tenancy Dispute Resolution Service	2015 -	2020-05-26	57
ABSEC	Alberta Securities Commission	2008 -	2020-05-08	4,273
ABSRB	Alberta Surface Rights Board	2001 -	2020-05-09	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
ABCGYARB	Calgary Assessment Review Board	2019 -	2019-12-03	878



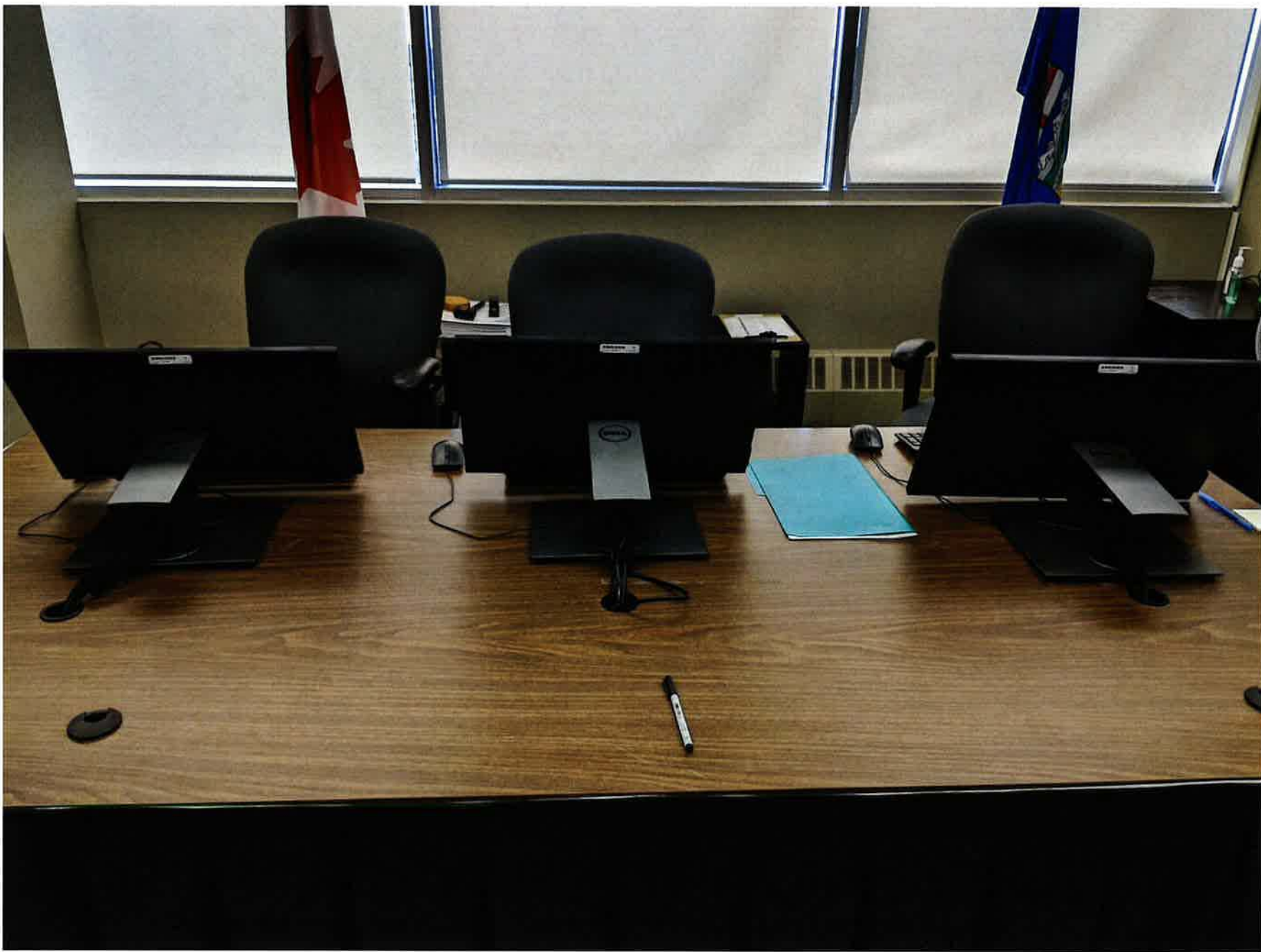
EVIDENCE DISCLOSURE PORTAL (EDP)

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



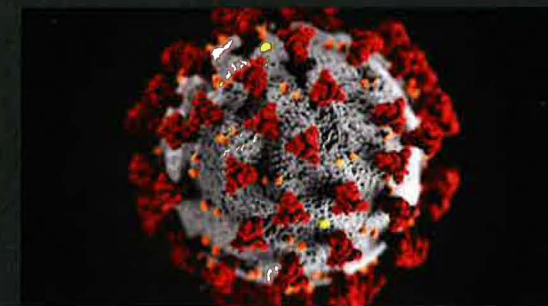
TYPICAL YEAR



2020



- Written and teleconference hearings
- Start June 15th
- 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)



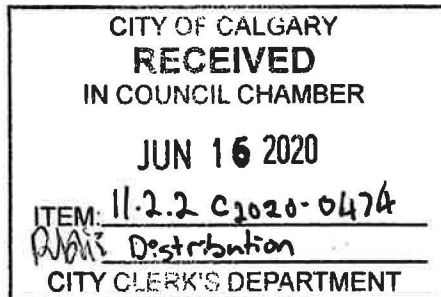
LOOKING FORWARD

- 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