



Assessment Review Board (ARB) Update

PRESENTED TO

The City of Calgary Council

John Mathias, General Chair

June 21, 2022

The Assessment Review Board



- The ARB is an administrative quasi-judicial tribunal
- The ARB is established pursuant to section 454 of the *Municipal Government Act*, RSA 2000 c. M-26 (MGA) and The City of Calgary Bylaw 15M2018
- The ARB is an impartial tribunal that hears complaints against the assessment of properties, business improvement area tax (BIA), & local improvement tax
- The ARB is independent from The City of Calgary. Clerical support for hearings is provided to the ARB by the City Clerks department
- The ARB makes decisions in an impartial manner and applies the principles of natural justice and procedural fairness

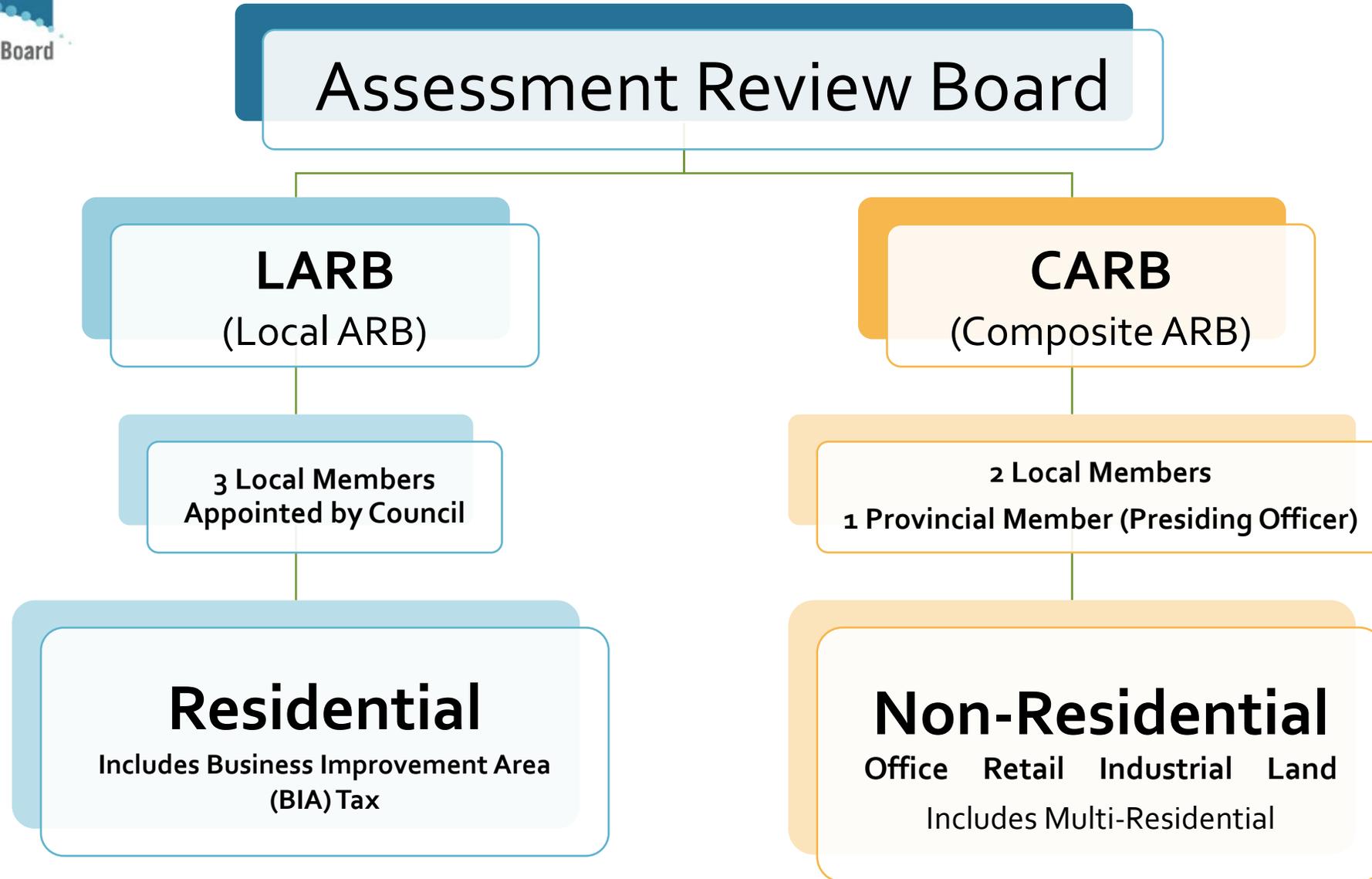


ARB Members

Matters Relating to Assessment Complaints Regulation, 2018, AR 201/2017 (MRAC)

- An ARB member cannot be:
 - (a) an assessor,
 - (b) an employee of the City of Calgary, or
 - (c) an agentsee MRAC s.54

- To be qualified to participate in a hearing, an ARB member must:
 - (a) successfully complete a training program set or approved by the Minister, and
 - (b) every 3 years successfully complete a refresher training program set by the Ministersee MRAC s.53(3)





Board Member Experience

**18/37 appointed
in last 5 years**



**Current roster of
37 members**

**9/37 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
- Support and guidance from ARB Leadership

HOW?

- Identify training needs
- Focus on decision-writing skills
- Provide development opportunities for newer members
- Mentor new and developing members



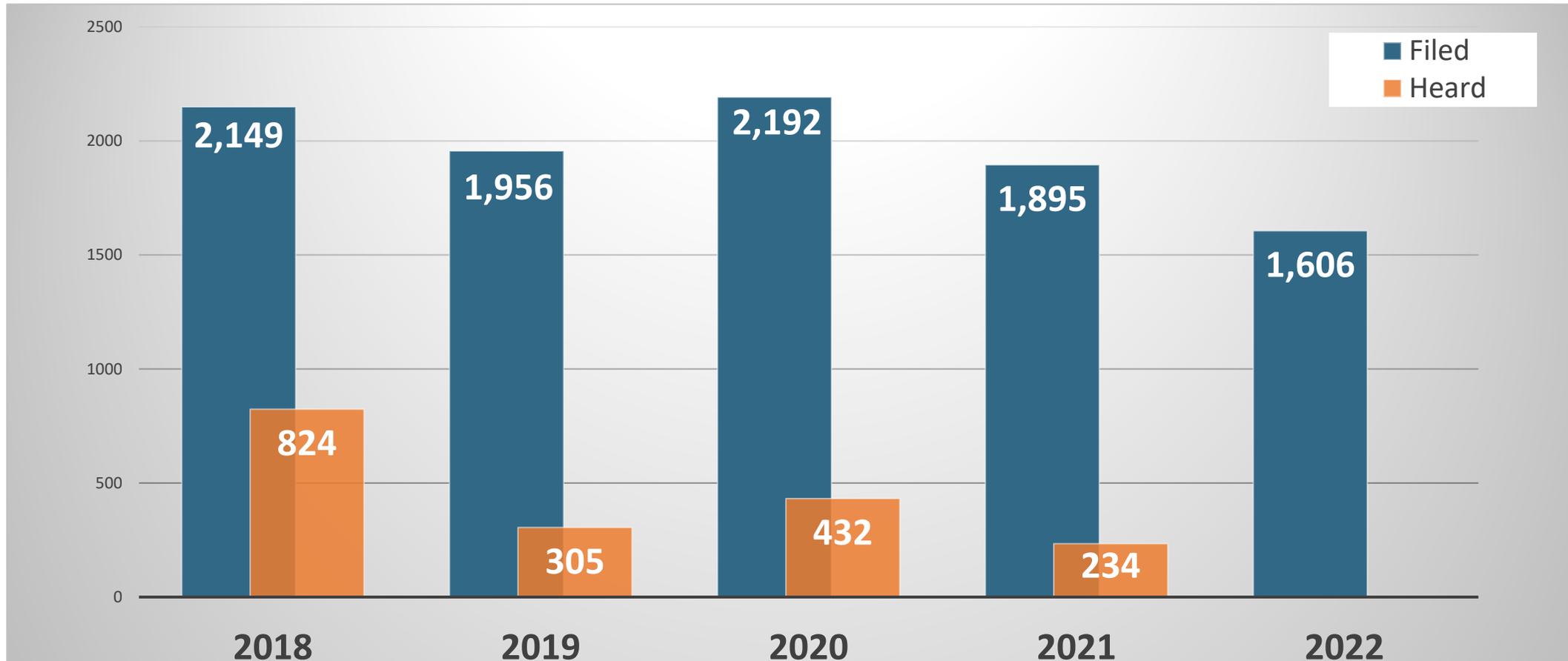
Complaint Volume

	2018	2019	2020	2021	2022
Non-Residential	2,149	1,956	2,196	1,868	1,606 ↓
Residential	846	996	808	523	398 ↓
Total	2,995	2,952	3,004	2,391	2,004



Non-Residential Complaints - 2018 to 2022

Settlement Rates: In 2019, **83.4%** of all non-residential complaints were settled by mutual agreement, often shortly before the scheduled hearing dates. In 2020, **79.3%** of all non-residential files were settled prior to hearings. In 2021, **87.5%** of non-residential files were settled in advance.





Complaint Hearings and Settlements (Last 4 Years)

2021				2020			
Filed	Heard	Settled	Settled %	Filed	Heard	Settled	Settled %
1895	234	1661	87.65%	2220	453	1767	79.59%

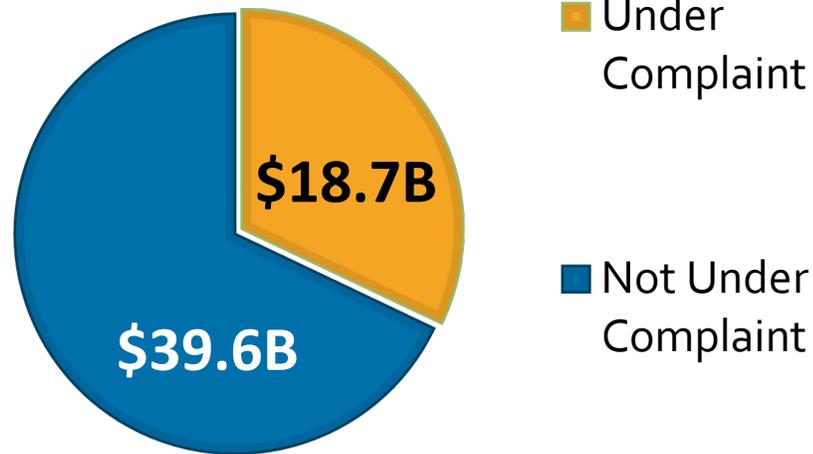
2019				2018			
Filed	Heard	Settled	Settled %	Filed	Heard	Settled	Settled %
2081	335	1746	83.90%	2126	865	1261	59.31%



Calgary Property Values Under Complaint

2021 NON-RESIDENTIAL ACCOUNTS (14,399)

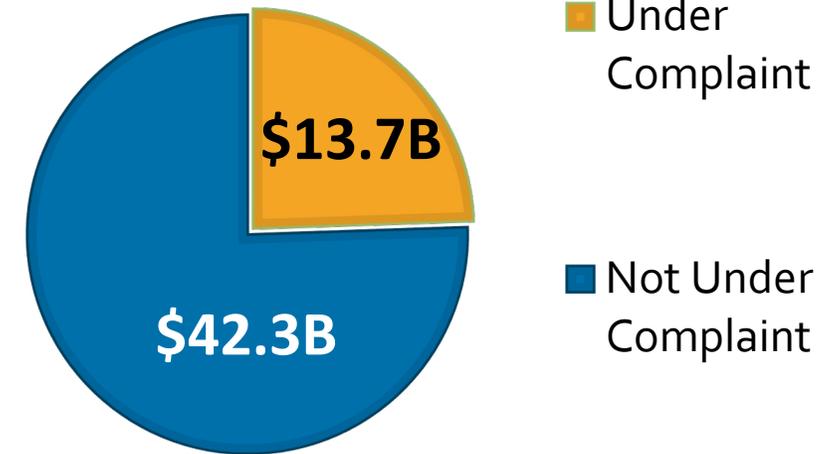
\$58.3B TOTAL



1,868 Accounts Under Complaint (13.2% of Total)
32.2% of Total \$ Value Under Complaint
Highest Value Under Complaint \$549.8M (Market Mall)
Median Value Under Complaint \$4.5M

2022 NON-RESIDENTIAL ACCOUNTS (14,745)

\$56.0B TOTAL

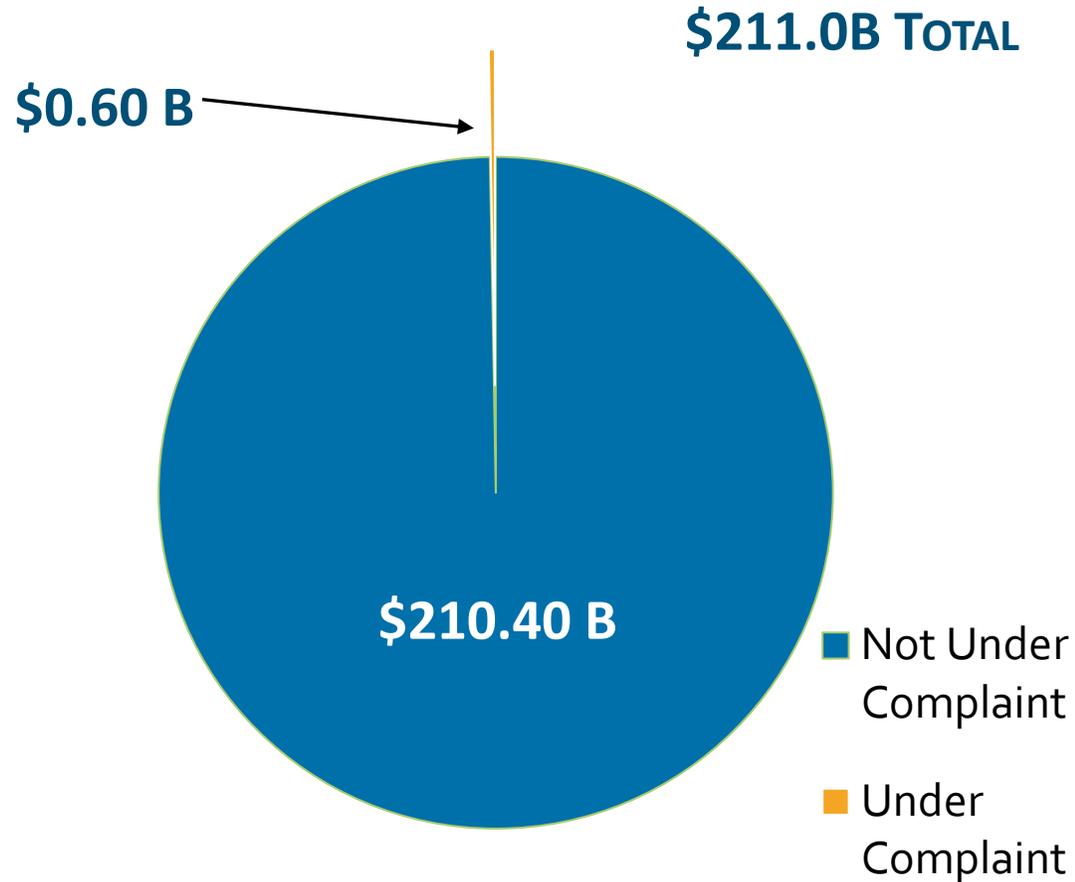


1,606 Accounts Under Complaint (10.9% of Total)
24.5% of Total \$ Value Under Complaint
Highest Value Under Complaint \$418.1M (Eau Claire)
Median Value Under Complaint \$4.3M

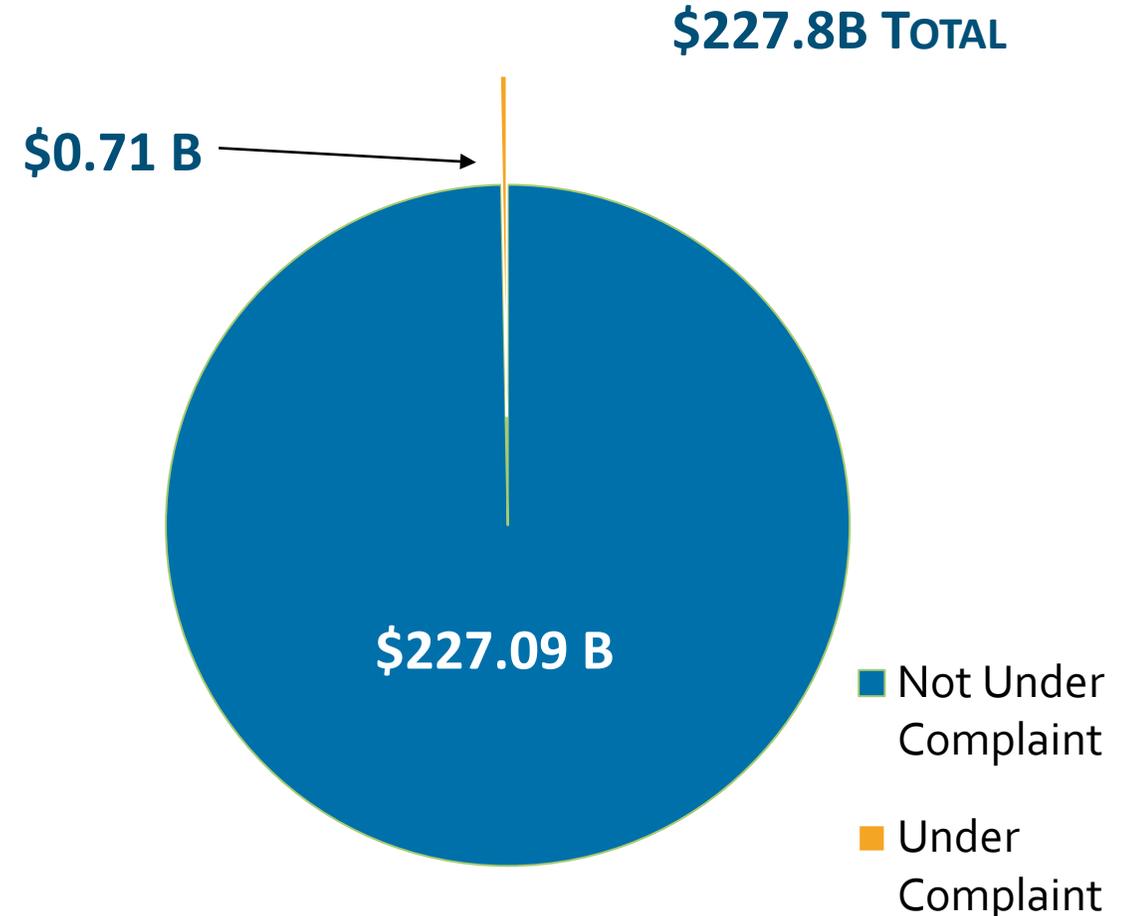


Calgary Property Values Under Complaint

2021 RESIDENTIAL ACCOUNTS (525,531)



2022 RESIDENTIAL ACCOUNTS (531,956)





Increased Hearing Options

2022: The ARB is offering in-person hearings as an option for the first time since 2019

PRE-COVID-19

- In-person hearings

2020 HEARING OPTIONS

- Written
- Telephone conference

2021 HEARING OPTIONS

- Written
- Telephone conference
- Videoconference

2022 HEARING OPTIONS

- Written
- Telephone conference
- Videoconference
- In-person hearings



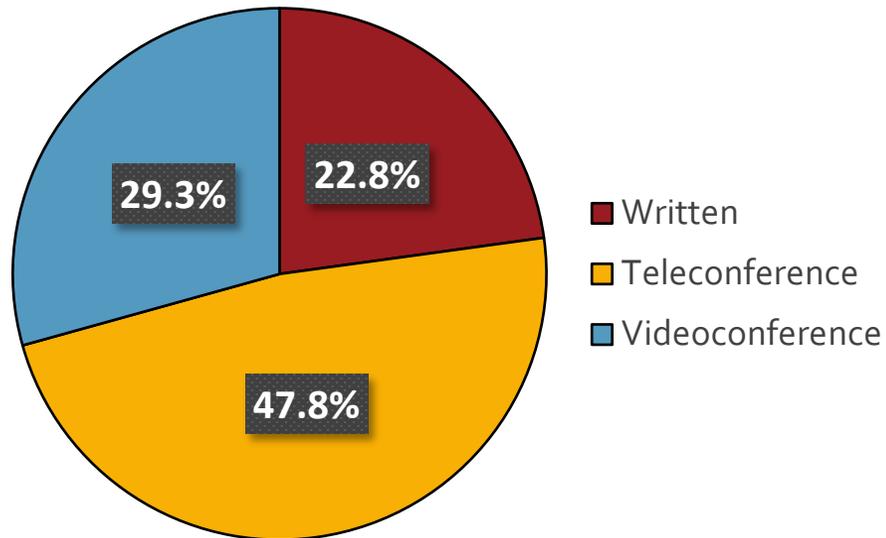
Complaints Filed and Hearing Format Requests

	2020	2021	2022				
			Filed	Written	Tele conference	Video conference	In-Person
CARB	2,223	1,900	1,606	1	26	1,289	290
LARB	808	523	393	63	59	192	79
TOTAL	3,031	2,423	1,999	64	85	1,481	369

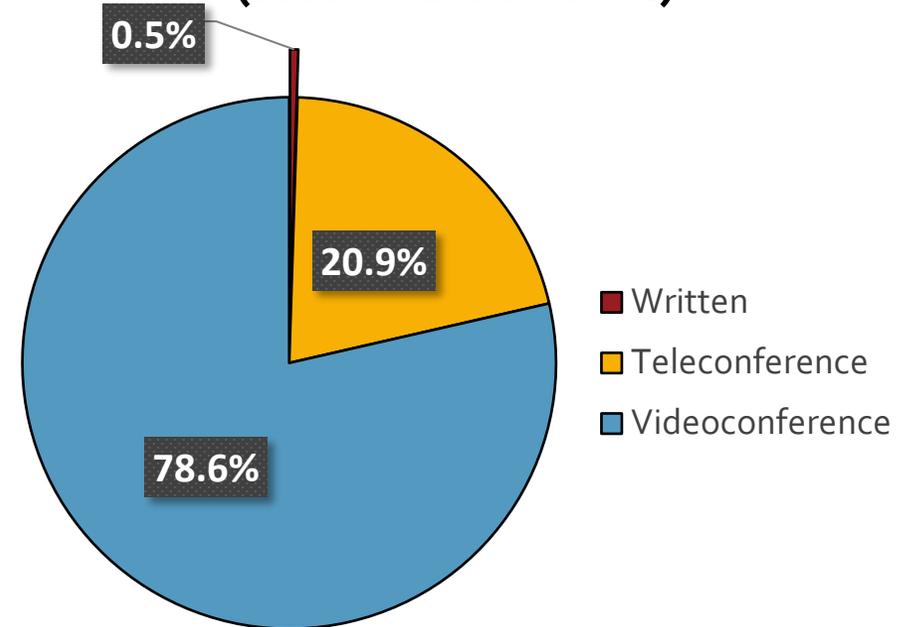


2021 LARB & CARB Hearings Broken Down by Hearing Options

2021 LARB Hearing Options (Residential)



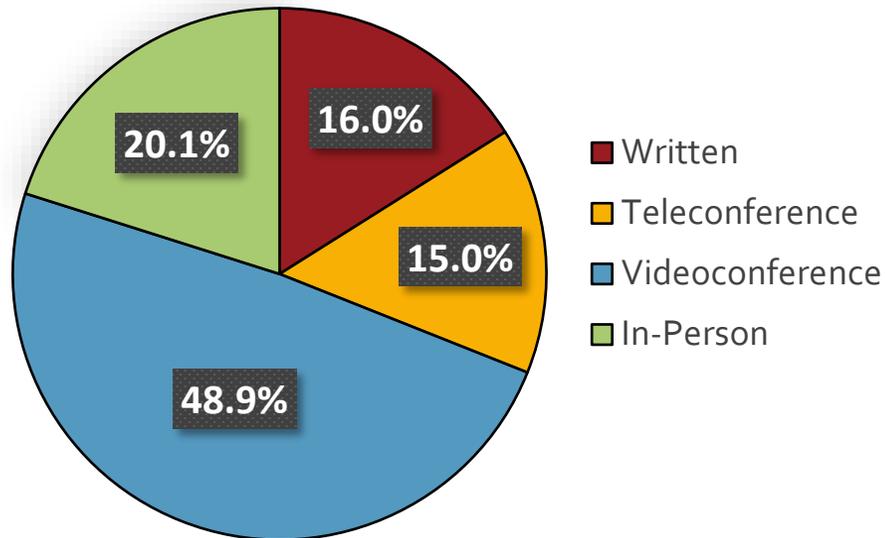
2021 CARB Hearing Options (Non-Residential)



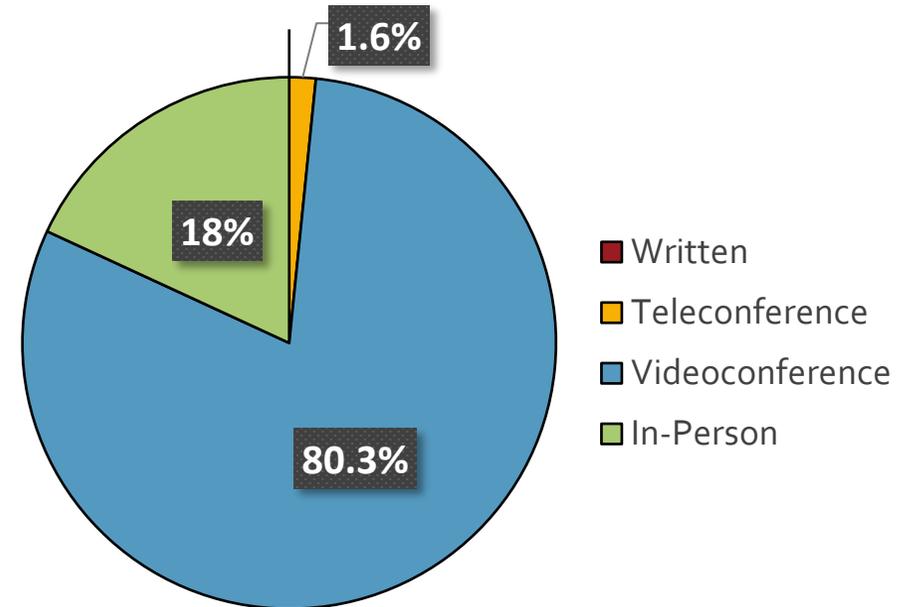


2022 LARB & CARB Hearings Broken Down by Hearing Options

2022 LARB Hearing Options (Residential)



2022 CARB Hearing Options (Non-Residential)





Operational Challenges

- 2,000 to 3,000 complaints filed each year, over the last four years
- Settlement rates averaging over 80% on non-residential complaints in the past three years create challenges in scheduling of complaints and panel members.
- The ARB recognizes the benefit of these agreements, but cancellations create inefficiencies in managing the ARB's resources. Provincial regulations require parties be given a minimum 10-week notice period before hearings, so the ARB is not able to fill last-minute openings in the hearing schedule.



2021 Achievements

- In 2021, Microsoft Teams was used for all hearings and ARB operations
- Convenience of three hearing options: written, teleconference, and videoconference
- All LARB decisions and all CARB decisions (except for ten, or 4.9%) were issued within 30 days of the last day of the hearing, as required by s. 468(1) of the MGA
- Members participated in the Annual Spring Training Conference and were provided additional training through eLearning guides and online training sessions to develop competency and familiarity with the technology and software to support electronic hearings
- All hearings were completed, and decisions were issued, by November 2021



Important Dates 2022

- May 02: Residential (LARB) hearings commenced
- June 06: Non-residential (CARB) hearings commenced
- September: Member recruitment
- December 31: Deadline for issuing all written decisions



ARB Hearing Schedule

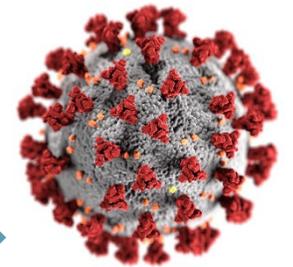
TYPICAL YEAR PRIOR TO PANDEMIC



2020



- Started June 15th, 2020
- Finished mid-November 2020
- The ARB completed its hearing agenda and issued all decisions by mid-December 2020



2021



- Started May 3rd, 2021
- The ARB completed its hearing agenda and issued all decisions by late November 2021

2022



- Started May 2nd, 2022
- Hearings projected to finish mid-October 2022
- Decisions projected to be issued mid-November

Thank You and Questions ...



On behalf of our Vice Chair Peggy Grace, our 37 local ARB members, including 15-20 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