

CITY OF CALGARY
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 CITY CLERK'S DEPARTMENT

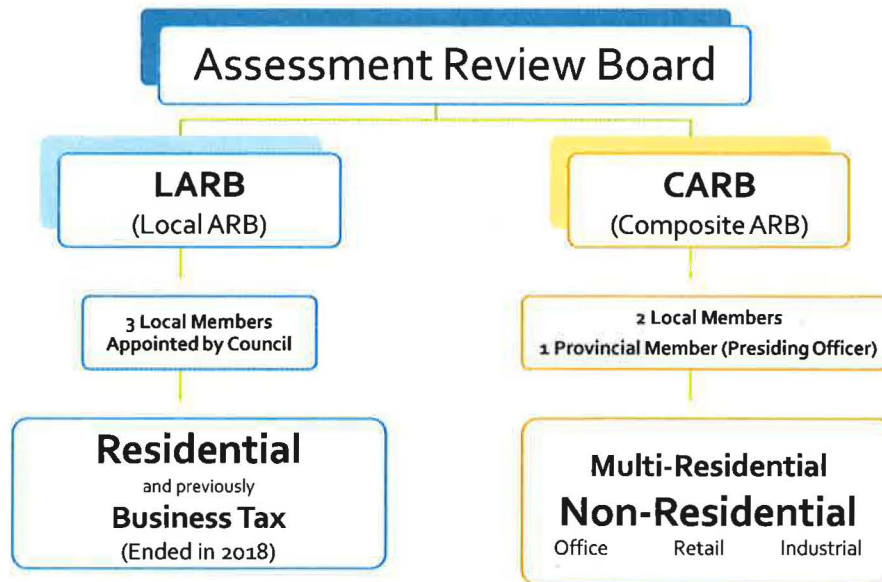
ASSESSMENT REVIEW BOARD (ARB) UPDATE

PRESENTED TO

THE CITY OF CALGARY COUNCIL

BY JOHN MATHIAS, GENERAL CHAIR, ARB

MARCH 4, 2019



2018 Calgary Property Values Under Complaint

NON-RESIDENTIAL ACCOUNTS (13,815)

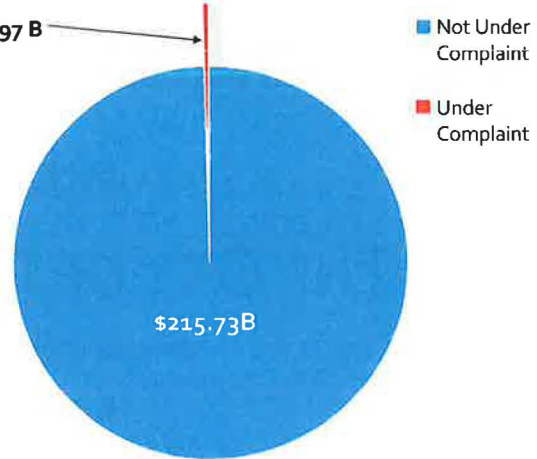
\$67.3B TOTAL



2,016 Accounts Under Complaint (14.6% of Total)
 Highest Value Under Complaint \$1.28B (Chinook Centre)

RESIDENTIAL ACCOUNTS (496,358)

\$0.97 B



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3

Annual Assessment Review Cycle



Important Dates

Jan. 4 – March 12	Complaint Period
March 12	Complaint Filing Deadline
April 29	Residential (LARB) Hearings Start
June 10	Non-Residential (CARB) Hearings Start
Sept	Member Recruitment
Dec 31	Deadline for Issuing all Written Decisions

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4

ARB Complaints Filed in 2018



How Was This Scheduled?

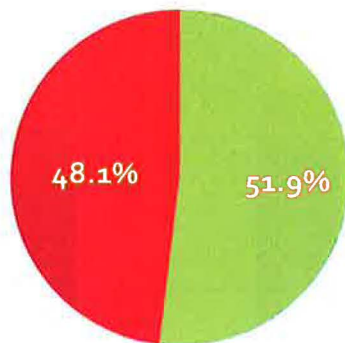


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5

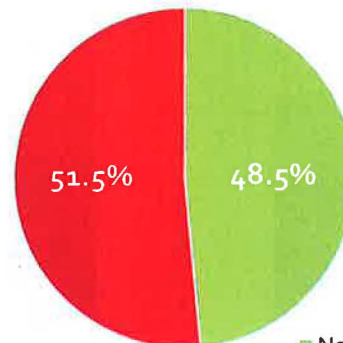
2018 ARB Decisions

Non-Residential (CARB)



■ No Change
■ Adjusted by ARB

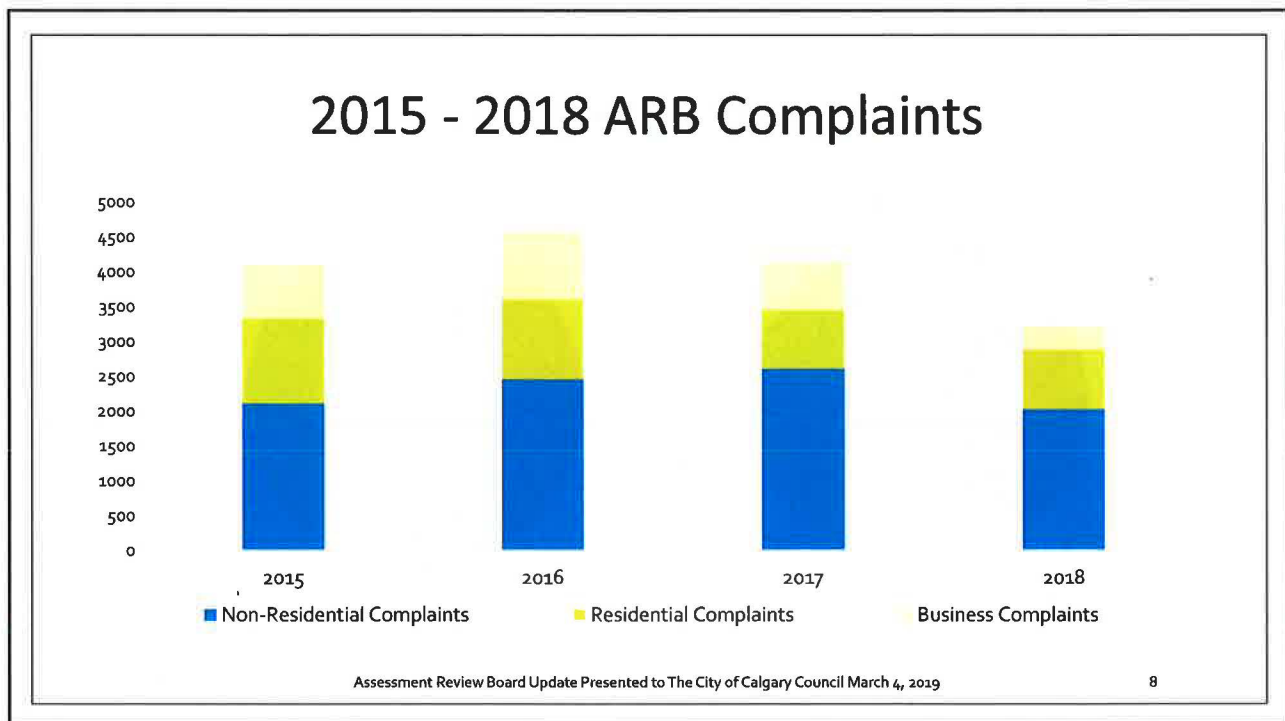
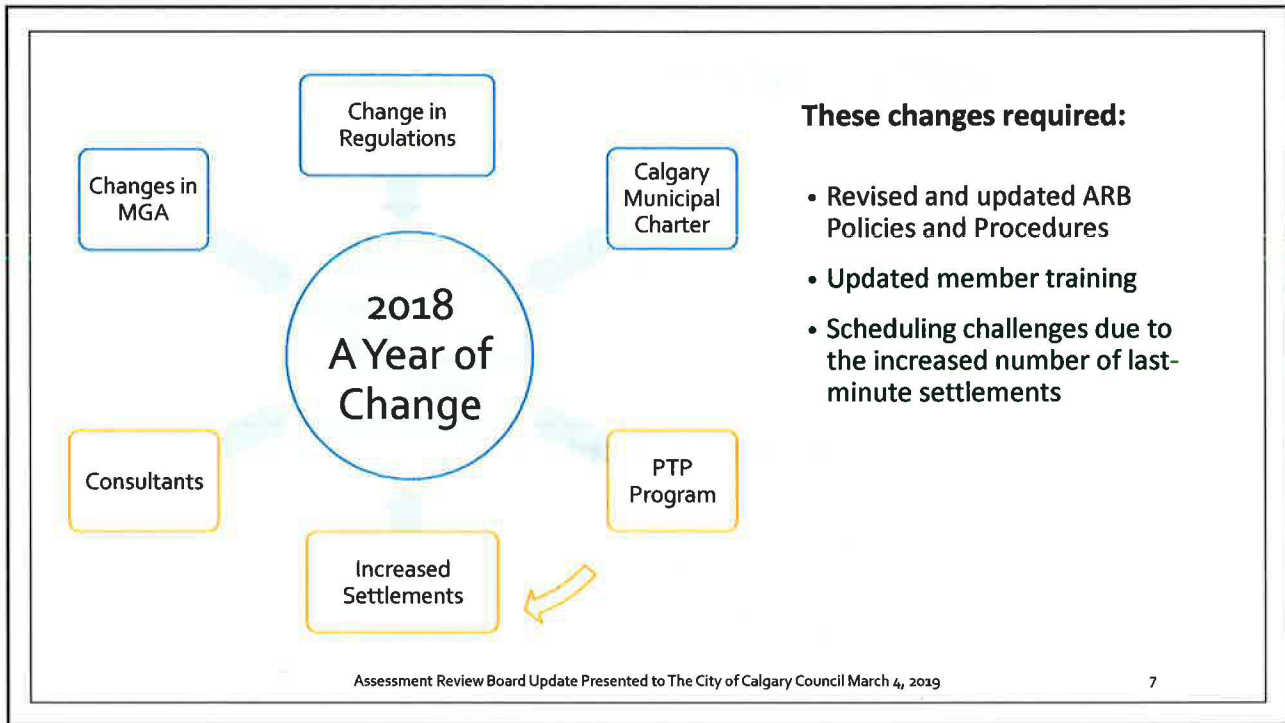
Residential (LARB)



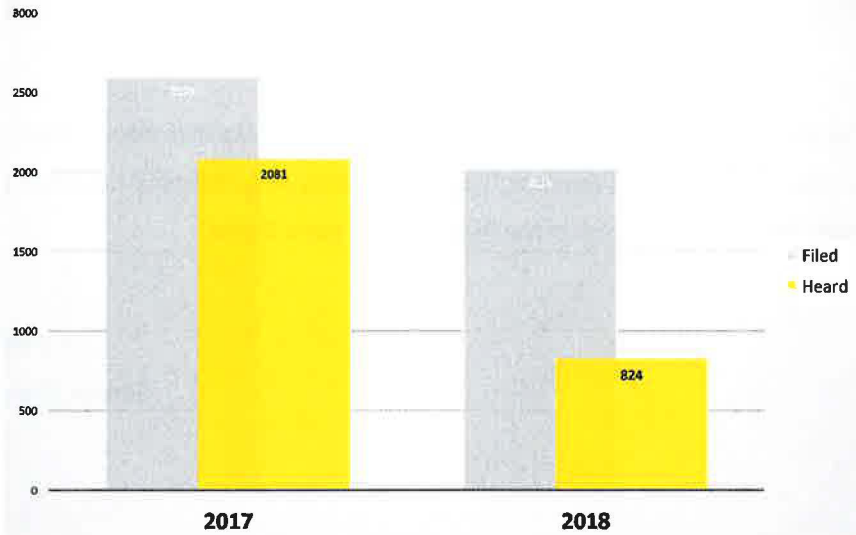
■ No Change
■ Adjusted by ARB

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6



Non-Residential (CARB) Complaints - 2017 vs. 2018



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9

Looking Forward ...

Unknown Variables for 2019

- PTP – Commercial Tax Shielding
- Complaint Volume:
 - Fewer Non-Residential (CARB) Complaints anticipated
 - Similar or Slightly Higher Residential Complaints anticipated

2019 Work Plan

- ARB Decisions available on CANLII
- Electronic/Paperless Hearings
- Collaborative Scheduling
- Joint Portal for Disclosure of Evidence
- Review of Mediation / Case Management
- Follow-up on other recommendations

Assessment Review Board Update Presented to The City of Calgary Council March 4, 2019

10

Thank You

On behalf of the approximately 40 Local members and 30 Provincial members of the Calgary ARB, it is a pleasure and distinct privilege to serve the taxpaying citizens of Calgary through the interesting and significant work of the Assessment Review Board.

John Mathias
General Chair, ARB