**Tribunals Ontario**

**Assessment Review Board**

**Frequently Asked Questions**

**Pre-2017 (CVA 2016) Appeals**

Further to the Tribunals Ontario Memoranda setting out upcoming changes to the Assessment Review Board (ARB “the Board”), dated July 3rd, 2019 and November 22, 2019, this FAQ is intended to assist in answering some questions.

The ARB is focused on resolving appeals in a timely, efficient and effective manner while maintaining a sustainable service delivery model to promote economic and financial certainty for stakeholders.

1. What are “legacy” appeals?
   1. Legacy appeals are any appeals filed before the 2017-2020 assessment cycle.
   2. All appeals, current and legacy, will continue to be posted on our website.
2. Why is the ARB making these changes mid-cycle?

Tribunals Ontario is committed to resolving appeals in a timely manner. These changes are being made to increase the timeliness of appeal resolutions, improve frontline service delivery, resolve the legacy appeals before the beginning of the new assessment cycle and reduce the number of appeals in the current cycle before the next assessment cycle.

1. Will there be more changes in the future?

Tribunals Ontario will continue to look for opportunities to review and streamline its processes.

1. Was there consultation on these changes?

The ARB posted the proposed changes in a memorandum on July 8, 2019. The Board provided an opportunity over a 30-day period for stakeholders to make suggestions and comments. All comments were reviewed and provided guidance the Board required to make further changes.

1. Why is the Board moving so quickly on these appeals?

The Board’s goal is to reduce the legacy matters and improve the timeliness, effectiveness and efficiency of the Board’s services. Many of the legacy appeals are more than two years old and the Board is shortening its appeal process to provide municipalities and appellants economic certainty that comes with the finality of an appeal.

1. Which appeals will have new Schedules of Events?

For both general and summary proceedings, *any* appeals before taxation year 2017 (CVA 2016) will be assigned an expedited Schedule of Events.

1. Is mediation being removed as an option?

No, mediation will continue to be available through the settlement conference process.

1. Will the Expedited Board Direction Form (EBDF) process still be available if the parties need direction from the Board?

Yes, the EBDF process continues and remains unchanged. The ARB continues to expect all parties to adhere to the timelines and only in exceptional circumstances will any timelines, adjournments, and/or extensions be provided

1. What if I cannot make my hearing date?

As before, if you cannot attend the hearing date set by the Board, you must refer to the Rules 82 through 85 for any adjournment requests.

1. Will the Special Property Program continue to apply?

Yes. The Special Property Program is still available for properties that meet the requirements set out in the Guideline. The deadline for an application will change to week 32 of the Schedule of Events.

1. What is a ‘hearing events month’? Will we be able to select it?

A hearing event month is the month in which the hearing of an appeal is likely to be heard. The date of the hearing event is assigned by the Board and not selected by the parties.

1. Can I resolve all the appeals regardless of taxation year?

If there is more than one appeal and all parties agree to resolve all appeals, regardless of taxation year, this can be done. Any settlements can be established through consent.

1. What if legacy appeals have already had a Mandatory Meeting and advised the Board that a settlement has been reached (MOS expected)?

Parties are still expected to submit their settlement by the 98th day after their original settlement notification date as per Rule 69 of the Board’s *Rules of Practice and Procedure*.

1. Can Expert Reports still be requested under legacy appeals?

Expert Reports can still be requested but must be produced within the timelines for disclosure set out in the expedited Schedule of Events.

1. If my appeal is already proceeding through the previous Schedule of Events, do I need to start over?

The ARB’s expectations are that an appeal will remain at the same stage in the expedited Schedule of Events. For example: If your appeal is currently at the disclosure stage the expectation is that your appeal will move to the disclosure stage of the new expedited schedule of events timelines.

1. An appeal was proceeding as an approved combined hearing, does that now change?

Yes, the appeals will no longer proceed as a combined hearing. The new expedited Schedule of Events will apply to all legacy appeals. For example: if you have a 2012 appeal and a 2018 appeal, the 2012 appeal will be assigned to the new expedited Schedule of Events timelines. The 2018 appeal will remain with its assigned commencement date.

1. My appeal was previously approved for the additional 104 weeks for Expert Reports, what happens now?

If your appeal is prior to 2017, it will now follow the expedited Schedule of Events and there is no additional time for expert reports. If the parties plan to rely on any expert reports, you are to exchange them during the time of disclosure.

If you have additional questions to what is set out above, please contact [ARB.Registrar@ontario.ca](file:///C:\Users\kotzenk\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.Outlook\851YWPBB\ARB.Registrar@ontario.ca).