

Assessment Review Board

Statement on Central Issues

An important part of the Assessment Review Board’s (ARB’s) new process for managing appeals is seeing that all appeals are addressed on their individual merits. The former practice of assigning an ARB Member to case manage a portfolio of appeals will end. The “central issues” portfolios did not lead to a timely or efficient resolution of those appeals. The ARB will not be grouping appeals together without those appeals being combined pursuant to the ARB *Rules of Practice and Procedure*.

Appeals will only be combined when there is a clear benefit in doing so. The requirements for combining appeals are set out in section 9.1 of the *Statutory Powers Procedure Act* and Rule 78 of the Board’s *Rules of Practice and Procedure.* Appeals can only be combined if all parties consent to the combination and the appeals “involve the same or similar questions of fact, law or policy.”

The effect of combining appeals is more substantial than the former practice of scheduling “central issues.” Rule 79 of the Board’s *Rules of Practice and Procedure* outlines the three effects of combining appeals: (1) procedural requirements apply to all appeals, (2) the parties to each appeal are parties to the combined appeal, and (3) evidence presented in one appeal is evidence in the combined proceeding.

Combining appeals means that they can effectively be dealt with as one appeal. This provides efficiencies in managing appeals that was lacking from the former “central issues” management. One of the key benefits of combining appeals is that the ARB can dispose of all of the combined appeals with one decision.

The only appeals that will be collectively managed by the ARB are those that are combined pursuant to Rule 78. The ARB will only combine appeals where all of the parties consent and an application is made that satisfies the ARB that the appeals involve the same or similar questions of fact, law or policy.

As an example, the former practice of having on ARB Member manage all shopping centres in Ontario will cease. Instead, if the parties to separate shopping centres may apply to combine the appeals from those separate shopping centres. Those appeals will only be combined if the ARB is satisfied that the all of the appeals involve the same or similar questions of fact, law or policy. An application for combining appeals must be made using the ARB **Combined Appeals Form**.