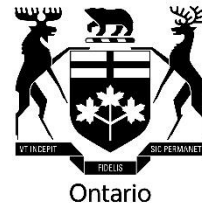


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April 21, 2020

TO: ARB Stakeholders
Counsel of the Assessment Bar
Property Tax Representatives
Municipal Property Assessment Corporation (MPAC)
Municipalities

RE: Declaration of Emergency (O.Reg.50/20) and Board Updates

On April 14, 2020, the Ontario Legislature extended the Declaration of Emergency under the *Emergency Management and Civil Protection Act (EMCPA)* for 28 days until May 12.

For the duration of the emergency, limitation periods and time periods in which a step must be taken in a proceeding before a tribunal are suspended. These time periods are suspended pursuant to O.Reg 73/20 under the *EMPCA* ("Emergency Order") The suspension of time periods is subject to the discretion of the tribunal in any particular proceeding.

The Assessment Review Board (ARB) is issuing a further memo to clarify the ARB's position on the suspension of time periods in its proceedings. The following three categories set out the ARB's process going forward with respect to our timelines.

A. CONTINUED SUSPENSION:

The suspension of the Schedule of Events timelines, originally suspended until April 30, 2020, will be extended until further advised. The ARB continues to monitor the impact of the current emergency status on its stakeholder's ability to comply with mandatory due dates for the completion of their work. The ARB will make any necessary scheduling adjustments to ensure the orderly processing of the Board's appeals, and to ensure that the parties can continue to negotiate settlement of their appeals without requiring a hearing.

The ARB's intention is that the Schedule of Events will resume within the next 6-8 weeks, and the expectation is that the parties work towards resolution and/or prepare for the timelines associated with each appeal.

Please ensure that you continue to [visit our website](#) for the updated lists of the appeals and their new deadlines.

B. TIMELINES/PRACTICES CONTINUING

March 31, 2020 Deadline

In accordance with the Emergency Order, the original March 31 filing deadline was extended, at the Board's discretion, for fifteen days, until April 15, 2020. As a result of the extension of the Declaration of Emergency until May 12, 2020, the ARB will now impose a deadline to file an appeal up to and including May 29, 2020.

Dismissal of Appeals

All requests to dismiss an appeal for failure of a party to serve a Statement of Issues, after March 1, 2020, will not be considered while the Emergency Order of the suspension of time periods is in effect.

Requests for Reviews under Rules 120-123

All such requests will proceed in accordance with the Rules of Practice and Procedure.

Requests for Late appeals under Rule 26

All such requests will proceed in accordance with the Rules of Practice and Procedure.

Requests to extend the Request for Reconsideration under section 40(4) of the Assessment Act

All such requests will proceed in accordance with the Rules of Practice and Procedure.

C. HEARING EVENTS BEFORE THE BOARD

- Any/all hearing events that are scheduled via telephone conference call or by written format will proceed.
- All in-person hearings will be converted to telephone conference calls until further notice.
- Any requests for settlement conferences and hearings through a filing of the mandatory meeting form, or a request by the parties, will be scheduled in accordance with our timelines.

The ARB continues to monitor the impact of the current emergency on the ability to comply with mandatory due dates. The ARB will make any necessary scheduling adjustments to ensure the orderly processing of the appeals, and to ensure that the parties can continue to negotiate settlement without requiring a hearing.

We ask that you review your appeals and if there is an opportunity to have these appeals moved to earlier dates in the process or to a settlement conference and/or hearing event, the ARB is available to meet the needs of the parties.

Further the Government of Ontario announced in its [March 2020 Economic and Fiscal Update](#) that it has postponed the valuation date for the 2021 taxation year. We are awaiting further information from the Government to determine next steps.

We understand that this is a difficult time. The ARB is striving to balance the health and safety of our staff and members and is also concerned with the safety of the public and parties, while providing services the public in a fair manner.

The ARB strongly encourages all parties to continue to work and try to maintain timelines established through the schedule of events. If parties are unable to meet a deadline, or require an extension and/or an adjournment, they can submit an [Expedited Board Directions](#) form. The ARB will review each request and each case will be determined on its own merits.

Please continue to visit the [ARB website](#) for updates.

We appreciate your understanding and commitment to the ARB's processes.

Thank you

Maureen Helt
A/Associate Chair

Kelly Triantafilou
Registrar