



Assessment Review Board

Guideline: Electronic Document Format and Filing Requirements

Guidelines support the Assessment Review Board (ARB) Rules of Practice and Procedure and provides guidance about what the ARB expects of the parties and, in turn, what the parties can expect from the ARB. They assist in understanding the Rules.

For a General Appeal Proceeding, Parties must comply with this Guideline, which applies to filing Settlement Conference Briefs and Documents to be relied on at the hearing. For a Summary Appeal Proceeding, a party's legal representative is requested to comply with this Guideline.

This Guideline does not apply to motions unless the Board directs otherwise.

Purpose of this Guideline

The purpose of the Guideline is to provide directions for the orderly formatting and filing of electronic documents to be relied on at both a settlement conference and a hearing. Strict compliance with these directions is required. The Board will not accept electronic documents that do not comply with this Guideline.

These requirements also apply to any Expert Reports to be filed with the Board. Upon retaining an expert, a party is required to notify the expert of the requirement to comply with this Guideline.

Document and File Name Requirements

All documents filed with the Board must meet the following requirements. When emailing documents to the Board the following email subject line format must be used:

Subject line: ARB Roll Number, nature of the email

Example: 1234-567-890-00200

Where there are multiple Roll Numbers, only one Roll Number is required in the Subject Line. All additional Roll Numbers are to be listed at the beginning of the body of the email, along with all appeal numbers and the municipal address of the property (street/concession and name of municipality).

1. Electronic File Format

- A party may use Adobe Acrobat Pro or any other PDF application that meets industry standards, i.e. the application will produce PDF documents that can be opened by Adobe Acrobat Pro or any other PDF application.

2. Document Formatting Requirements

- Documents must be legible
- Pictures must be formatted and fitted appropriately
- Appendices to a document, or Exhibits if the document is an affidavit, may be included in the document's PDF file, provided the file size does not exceed 15,000 KB (kilobytes)
- Where the file will exceed 15,000 KB, all appendices or exhibits should be placed in a separate PDF file (or files if the document is very large)
- PDF documents must not be password protected or restricted by PDF signature protection as this prevents the reader from adding comments or bookmarking the file
- Paragraphs in all documents must be consecutively numbered
- The PDF document must have "recognizable text" (Some PDF scanning copiers create an image of a page, which cannot be edited. Adobe or other PDF software programs provide a function to convert the image to recognizable text to allow for copying of text and addition of comments, bookmarks, and page numbers.)
- The PDF file for an Expert Report should also include the expert's resume and Acknowledgment of Expert Duty, but each of these additional documents must be bookmarked
- Superimpose the PDF electronic page number on each page of the document (known as Bates numbering)
- A Book of Authorities (i.e. a compilation of several legal decisions on which a party relies) may be placed in one PDF file subject to the following conditions:
 - Each cited Decision must be bookmarked; and
 - Any paragraph of a Decision quoted by a party must be highlighted in yellow

Requirement to use PDF bookmarks

- PDF "bookmarks" provide a hyperlink to pages within a PDF document.
- Appendices, Tabs, Exhibit pages, or Decisions in a PDF document must be bookmarked.
- PDF BOOKMARK FORMATTING REQUIREMENTS
 - The PDF bookmark name must be a descriptive name:
 - *Examples For an Appendix, Exhibit or Tab:*

Appendix A – PACN dated January 1, 2017

Exhibit J – Email dated Aug. 25, 2020 re: Statement of Issues

Tab B – John Doe Acknowledgement of Expert Duty

- *For a Book of Authorities, use the Decision name (not Tab numbers):*

e.g. Allen v Municipal Property Assessment Corporation Region 15

Decisions should be bookmarked in alphabetical order by Decision name.

- A PDF document is not meant to be an exact reproduction of a paper copy of the document. The bookmark eliminates the need for separate divider pages entitled TAB or APPENDIX. If a divider page is used, e.g. for an Exhibit stamp, the bookmark must link to the first page of the appended document or Decision, not to the divider page.

3. Electronic Filing Requirements

The electronic file name of each PDF document must be named using the following fields:

- *{party identifier} – {document no.} – {document name} – {additional descriptor} – {Roll Number}*
- Examples:
 - ASP-02-ER-Smith-CV-1111-222-333-00100
 - ASP-03-ER-Smith-EQ-1111-222-333-00100
- The use of the hyphens to delineate each field is mandatory.

Attached as Appendix A to this Guideline is a **Reference Card** which provides a convenient summary of the electronic file name format requirements outlined in this Guideline.

The following is an explanation of each term and the reason why it is required:

- *{party identifier}*
 - The identifier is used, so that electronic files in a computer folder will be sorted by party.
 - To keep the file name as short as possible, the following standard code will be used for each party's identifier:
 - ASP – Assessed Person
 - APP – Added Party or Participant
 - MPAC – MPAC
 - MUN – Municipality

- OTH – Other Person (a person who has appealed, other than the Assessed Person)
 - JT – jointly filed – for Document Portfolios jointly submitted by the parties
 - If there is more than one Assessed Person, Other Person or Municipality who intend to file documents, use (ASP1, ASP2), (OTH1, OTH2) or (MUN1, MUN2) etc. In such cases, the parties are directed to confer with one another to confirm which identifier they each will use
- {document no.}
 - Each party is required to consecutively number each electronic document sent to the Board. These numbers will then be duplicated in the List of Documents Form (discussed below)
 - A party must use zero before numbers 0 to 9, i.e. 00, 01, ...09, so that the computer folder will present the files in proper numerical order
 - The following numbers are reserved for specific documents as follows:
 - **00** - reserved for Settlement Conference Brief
 - **01** – reserved for the PDF Portfolio Information Form (described below)
 - In a hearing, all documents will be referenced by document number even after they have been marked as Exhibits
 - The document number is important because in a hearing, several documents may all be open at the same time. In Adobe, each open document is identified by a tab showing the file name. The more tabs there are, the shorter the tab. Consequently, the file name on the tab becomes truncated. A file name that leads with the party identifier and document number ensures that the user can still identify the electronic file on each Adobe tab.
- {document name}
 - The document name should be both descriptive and brief
 - For Expert Reports, the document name must first show the short form 'ER' followed by the surname of the expert, not the name of his/her firm.
 - For affidavits the document name must first show the short form 'AFF' followed by the surname of the affiant. Standard short forms that must be used are:

| Short From | Document Type |
|------------|---|
| AFF | Affidavit |
| BOA | Book of Authorities |
| CV | Current Value |
| DB | Document Brief jointly submitted by the parties |
| EQ | Equitable Reduction of Current Value |
| ER | Expert Report |

| | |
|------|---|
| HMP | Hearing Management Plan |
| NOHA | Notice to Seek Higher Assessment |
| NOM | Notice of Motion |
| PIF | PDF Portfolio Information Form |
| PORT | PDF Document Portfolio filed by a Party |
| RPL | Reply to a SOR |
| SCB | Settlement Conference Brief |
| SOE | Schedule of Events |
| SOI | Statement of Issue |
| SOR | Statement of Response |
| SUB | Submissions |

- {additional descriptor}
 - To provide any brief text necessary to describe the document- this is optional
 - Examples:
 - i. Mr. Smith prepared separate reports on current value and equity. So, there are two separate PDF files. The use of the short forms CV and EQ provide the additional descriptors necessary to distinguish between the two files:
 ASP-02-ER-Smith-CV-1111-222-333-0010
 ASP-03-ER-Smith-EQ-1111-222-333-0010
 - ii. The Appellant's expert, Mr. Doe prepared an expert report on current value, and then prepared a separate addendum to his first report. The additional descriptor to be added to the second report file name is 'Addendum':
 ASP-02-ER-Doe-CV-1111-222-333-0010
 ASP-03-ER -Doe-CV- Addendum-1111-222-333-0010

{Roll Number}

- The purpose of this field is to identify the property to which the document applies.

4. Documents Filed with the Board – PDF Portfolio Documents

- To streamline the documents served on other parties and filed with the Board, *the Board requires that, subject to one exception, all PDF documents must be delivered in a PDF Portfolio*. A Settlement Conference Brief must be filed as a separate PDF document, because the Board deletes Settlement Conference Briefs from the Adjudicative Record once the Settlement Conference is completed. The benefit of using a PDF portfolio is that it allows a party to attach only one PDF Portfolio file to the email, as opposed to attaching individual electronic PDF document files for each document. It also serves to

minimize the time required for email recipients to download and file the documents on their computers.

- When creating the PDF Portfolio, PDF or Word document files are to be added sequentially by their document number.

- The file name protocol for the PDF Document Portfolio:

{party identifier} – PORT – {Roll Number}

- An example of the name of the Assessed Person's Portfolio would be:

ASP-PORT-1111-222-333-00100

- Each party is required to complete a form entitled "PDF Portfolio Information Form", which is to be included in the party's PDF Portfolio.

- An example of a completed form is attached as Appendix B to this Guideline.

- The file name for the Information Form will follow the standard document naming protocol required for other electronic documents. For example, the file name for the Assessed Person's Portfolio Information Form would be:

ASP-01-PIF-1111-222-333-00100

- As the form indicates, the submitting party must certify that it has complied with this Guideline in formatting and naming each electronic file and the list of documents being filed with the Board.

5. Delivering large PDF Portfolio documents to the Board

As a PDF Portfolio document will contain several PDF documents and in some instances the PDF Portfolio document may be quite large. The Board requires that documents be delivered to the Board by e-mail. The Board's e-mail system will accept large size document attachments; however, a party's e-mail system may not allow a party to attach large size documents. If this occurs, the Board will accept delivery of the documents through the Ontario Public Service document transfer service named "Enterprise Attachment Transfer Service" ("EATS"). If this service is required, the party should contact the Board Registrar at ARB.Registrar@ontario.ca. The Registrar will then arrange to provide the party with access to EATS.

Each party should also be mindful that the e-mail systems of other parties may not be able to receive e-mails with large attachments, in which case the parties should make their own arrangements for the PDF Portfolio document transfer (for example using applications such as Dropbox, Google Drive, Microsoft OneDrive).

6. When are Documents for a hearing to be filed with the Board?

Any document or materials which a party intends to rely upon at a hearing must be filed, *in PDF Portfolio Format*, in the time period between the Mandatory Meeting Form filing due date and the due date for filing documents to be relied on at the hearing.

The ARB will not accept any documents or materials that are filed before the due date specified in the Schedule of Events for submitting the Mandatory Meeting Form. This means that where a party files documents with the Board before this date, the Board will delete them, and the party must re-file them at the correct time.

The only time a document portfolio will be accepted before the due date for filing the Mandatory Meeting Form is when:

- 1) parties have confirmed that they have completed all the events in the Schedule of Events earlier than required and have submitted a written request for early scheduling of a Settlement Conference that the Board has approved; or
- 2) a party files a Notice to Seek a Higher Assessment.

7. File name format for Expedited Board Directions Form filed with the Board

To streamline Expedited Board Directions Form (EBDF) requests, the Board requires that they be filed as a PDF document following the file name protocol. This ensures requests can be dealt with in the order in which they were submitted to the Board.

- When creating the PDF Portfolio, PDF or Word document files are to be added sequentially by their document number.
- The file name protocol for the EBDF PDF Document Portfolio is:
 - EBDF – {document number} – {Date filed with Board} – {requesting party identifier} – {Roll Number}
- An example of the Assessed Person's EBDF PDF Portfolio would be:
 - EBD-01–January 2023–ASP–1111–222–333–00100 (no spaces)
- File name is to be included in email subject line.

Appendix A
Reference Card

ARB Electronic Document Format and Filing Requirements Guideline Reference Card

{party identifier} – {document no.} – {document name} – {additional descriptor*} – {roll number(s)}

*Inclusion of all fields, other than the additional descriptor, is mandatory.

| | |
|-------------------------|---|
| Party Identifier | ASP – Assessed Person APP – Added Party or Participant MPAC – MPAC MUN – Municipality OTH – Other Person (a person who has appealed, other than the Assessed Person) JT – Jointly filed – for Document Portfolios jointly submitted by the Parties |
|-------------------------|---|

| | |
|---------------------|---|
| Document No. | 00 – reserved for Settlement Conference Brief 01 – reserved for PDF Portfolio Information Form |
|---------------------|---|

| Document Name | Standard Short Forms are: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Short From</th><th>Document Type</th></tr> </thead> <tbody> <tr><td>AFF</td><td>Affidavit</td></tr> <tr><td>BOA</td><td>Book of Authorities</td></tr> <tr><td>CV</td><td>Current Value</td></tr> <tr><td>DB</td><td>Document Brief jointly submitted by the parties</td></tr> <tr><td>EQ</td><td>Equitable Reduction of Current Value</td></tr> <tr><td>ER</td><td>Expert Report</td></tr> <tr><td>HMP</td><td>Hearing Management Plan</td></tr> <tr><td>NOHA</td><td>Notice to Seek Higher Assessment</td></tr> <tr><td>NOM</td><td>Notice of Motion</td></tr> <tr><td>PIF</td><td>Portfolio Information Form</td></tr> <tr><td>PORT</td><td>PDF Document Portfolio filed by a Party</td></tr> <tr><td>RPL</td><td>Reply to a SOR</td></tr> <tr><td>SCB</td><td>Settlement Conference Brief</td></tr> <tr><td>SOE</td><td>Schedule of Events</td></tr> <tr><td>SOI</td><td>Statement of Issue</td></tr> <tr><td>SOR</td><td>Statement of Response</td></tr> <tr><td>SUB</td><td>Submissions</td></tr> </tbody> </table> | Short From | Document Type | AFF | Affidavit | BOA | Book of Authorities | CV | Current Value | DB | Document Brief jointly submitted by the parties | EQ | Equitable Reduction of Current Value | ER | Expert Report | HMP | Hearing Management Plan | NOHA | Notice to Seek Higher Assessment | NOM | Notice of Motion | PIF | Portfolio Information Form | PORT | PDF Document Portfolio filed by a Party | RPL | Reply to a SOR | SCB | Settlement Conference Brief | SOE | Schedule of Events | SOI | Statement of Issue | SOR | Statement of Response | SUB | Submissions |
|----------------------|---|------------|---------------|-----|-----------|-----|---------------------|----|---------------|----|---|----|--------------------------------------|----|---------------|-----|-------------------------|------|----------------------------------|-----|------------------|-----|----------------------------|------|---|-----|----------------|-----|-----------------------------|-----|--------------------|-----|--------------------|-----|-----------------------|-----|-------------|
| Short From | Document Type | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AFF | Affidavit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BOA | Book of Authorities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CV | Current Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DB | Document Brief jointly submitted by the parties | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EQ | Equitable Reduction of Current Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ER | Expert Report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| HMP | Hearing Management Plan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NOHA | Notice to Seek Higher Assessment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NOM | Notice of Motion | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PIF | Portfolio Information Form | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PORT | PDF Document Portfolio filed by a Party | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RPL | Reply to a SOR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SCB | Settlement Conference Brief | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOE | Schedule of Events | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOI | Statement of Issue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOR | Statement of Response | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SUB | Submissions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|------------------------------|--|
| Additional Descriptor | Any short additional descriptor for the document. (Use of this descriptor is optional) |
|------------------------------|--|

| | |
|--------------------|--|
| Roll No.(s) | Property Roll No.(s) - last four digits not required |
|--------------------|--|

| | |
|--------------------|---|
| Address(es) | Municipal Addresses are to be included in the body of the email |
|--------------------|---|

Examples:

Document Names:

ASP-00-SCB-1111-222-333-00100

ASP-01-PIF-1111-222-333-00100

ASP-02-SOR-1111-222-333-00100

ASP-03-ER-Smith-CV-1111-222-333-00100

ASP-04-ER-Smith-EQ-1111-222-333-00100

ASP-05-AFF-Doe-1111-222-333-00100

PDF Document *Portfolio Name*:

ASP-PORT-1111-222-333-00100

Appendix B
PDF Portfolio Information Form
Sample Completed Form

Appeal Proceeding Information:

| | |
|--------------------------------|---|
| Assessment Roll Numbers | <i>1111-222-333-00100</i> |
| Municipal Address | <i>123 Main St., Anytown</i> |
| Appeal Numbers | <i>1234567, 1234568, 1234569</i> |
| Taxation Years | <i>2017, 2018, 2019, 2020</i> |

Party Information:

| | |
|---|---|
| Name of Party filing this Document Portfolio | <i>Assessed Person, Mr. John Owner</i> |
| Date this Document Portfolio is emailed to the Board | <i>April 10, 2021</i> |
| Email Address of Person emailing this Document Portfolio | <i>admin-assistant@firm.com</i> |

Certification of Compliance

I, *Jane Representative*, certify that:

I have reviewed the electronic documents included in the PDF Portfolio being filed with the Board and certify that they each document complies with the Board's Guideline: Electronic Document Format and Filing Requirements, including the following requirements:

Please check:

- ☒ Each electronic document's file name meets the Board's file name protocol;
- ☒ Each electronic document satisfies text recognition, page numbering, paragraph numbering and bookmarking requirements;
- ☒ Each electronic document is not locked, or password protected; and
- ☒ Each electronic document does not contain multiple documents (other than a Book of Authorities, an Affidavit which attaches exhibits, or an expert report which attaches a resume and Acknowledgment of Expert Duty).