

Assessment Review Board

Practice Direction on Appeals Management

Effective April 1, 2021

**Background**

The Board receives a high volume of appeals at the beginning of the first year of the cycle, making it difficult for the parties to complete the procedural steps for each appeal at the same time. To address this resource constraint, the Board will assign a Commencement Day for each appeal, and will evenly distribute these Commencement Days over the four-year assessment cycle.

In assigning a Commencement Day for an appeal, the Board will consider each party’s preferences, and encourages the parties to work together collaboratively in identifying a mutually agreeable Commencement Day for each appeal. The Board will attempt to accommodate the parties’ proposals for assigning Commencement Days, but ultimately the Board will make the final determination. Once appeals have been assigned a Commencement Day, the Board will continuously monitor the parties’ progress in complying with the Schedule of Events for each appeal, in order to ensure that appeals are completed on time.

The purpose of this Practice Direction is to describe the measures to be implemented by the Board to ensure the success of this administrative process.

**Complaints Representative**

In consultation with the Municipal Property Assessment Corporation (MPAC), the appellant representative firms who file the majority of the appeals received by the Board, and Municipalities, each stakeholder group has agreed to appoint a person within their respective organizations, who will act as a Complaints Representative. Other parties who encounter difficulties in securing compliance with the applicable Schedule of Events for an appeal, may contact the Complaints Representative who will be responsible to address the complaint. The purpose of this process is to facilitate collaborative and timely resolution of all procedural issues among the parties themselves, wherever possible, failing which, a party may bring a motion to the Board for an order or for directions, so as to avoid any delay in complying with the applicable Schedule of Events.

**Appeals Management Committee formerly known as Appeals Management Advisory Committee (November 2020)**

This committee was developed to ensure the Board is resolving appeals in a timely, effective and efficient manner.

The committee will hear from stakeholders regarding Board initiatives and processes; identify system issues/trends to ensure appeals are resolved within the current assessment cycle