

Tribunals Ontario

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November 22, 2019

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

RE: ARB Upcoming Changes – Effective January 2020

With the formation of Tribunals Ontario, the Assessment Review Board (ARB/ the Board) was tasked with undertaking a review of its processes to improve the service it provides as one of the key elements of Ontario's property assessment system by achieving five goals:

1. Increasing the timeliness of appeal resolutions
2. Improving frontline service delivery
3. Improving the effectiveness and efficiency of the process
4. Resolving legacy appeals before beginning of new assessment cycle
5. Reducing the number of appeals in the current cycle before the end of the next assessment cycle.

In undertaking this work, the ARB requested input from its statutory parties and stakeholders. Comments were received during a one-month period and informed the changes the Board will implement to achieve the five goals.

We now write on behalf of the Board to provide an update and next steps on the changes that will be implemented beginning January 1, 2020. There are three components – current cycle changes, next assessment cycle changes, and next steps. A transition period is built into the process and is described below in Section D.

A. Phase 1: Current Cycle Changes

As of January 2020, the Board will be proceeding with the changes in a phased approach. Phase 1 will be effective January 2020, and the second phase will be in place for the next assessment cycle, 2021-2024.

Effective **January 1, 2020** the following changes will be effective:

- a) ***New Timeline:*** All legacy appeals (those filed before the 2017-2020 assessment cycle) will be set to a new expedited Schedule of Events timeline, even if the appeal has been assigned a commencement date. The new timeline will be 18 weeks.
- b) ***Dismissal for Non-Compliance:*** There will be an expedited process for dismissal of appeals for non-compliance with the Schedule of Events and Rules of Practice and Procedure.
- c) ***Hearing Month:*** Every appeal will be assigned a “hearing event month.” If a hearing becomes necessary, it will be scheduled to take place during this month.
- d) ***Electronic Hearing:*** All hearing events before the Board will be scheduled as an electronic hearing unless there is significant prejudice as per section 5.2(2) of the *Statutory Powers Procedure Act* and the Board’s Rules.
- e) ***Disclosure:*** Schedule of Events – Summary Stream Appeals will be updated to allow for a staggered approach to disclosing issues, and the term “disclosure” will be changed to reflect “description of issues.”

B. Phase 2: Next Assessment Cycle Changes

The second phase will be in place for the next assessment cycle, 2021-2024 and involves the following:

- a) ***Reduction in Time:*** Schedule of Events – General Stream Appeals will be reduced from 66-104 weeks to 40 weeks.
- b) ***Change in Term:*** The terms “Mediation” and “Settlement Conference” will be replaced with the term “Case Conference” in the Board’s Rules.
- c) ***Grounds of Appeal Required:*** Rule 18(d) will be amended to more specifically require that “grounds” for appealing to the Board are articulated. This amendment will affect the 2021-2024 cycle of appeals.

A further detailed outline will be shared with the stakeholders in advance of the new cycle.

C. Phase 3: Next Steps

Further to these changes the ARB will continue focusing on improving service delivery by continuous enhancement of the Board's effectiveness and efficiency. The Board will monitor the last year of the assessment cycle and if further changes are required, steps will be taken.

D. Transition

As the Board moves to implement Phases 1 in January 2020, the following information will ensure success and assist in preparation.

a) *New Schedule of Event Timelines:* Any appeals that are identified as legacy appeals will be provided their new Schedule of Event timelines by November 29, 2019,

- 1) list of the appeals will be posted on our website in preparation for a commencement dates in January 2020;
- 2) requests for changes to the new commencement date must be received by December 13 by way of an Expedited Board Directions form.
- 3) Requests for changes after December 13, 2019 will not be approved.

b) *Hearing Month Assignment:*

- 1) All outstanding appeals will be assigned a "hearing" month
- 2) if the appeals are not resolved, the appeal will be set for a settlement conference and/or a hearing;
- 3) all parties must be prepared to proceed without any adjournments; pursuant to Rules 82-85.

c) *Electronic Format:* All hearing events will be scheduled in electronic format.

d) *Adjournments:*

- 1) Per Rule 82-85, the Board will continue to review adjournment requests in advance of the scheduled hearing event by way of an Expedited Board Direction Form.
- 2) Requests for adjournment will only be granted in exceptional circumstance. The board will be providing guidance and clarification on what constitutes "exceptional circumstances".

e) *Expedited Board Directions form (EBDF):* This process will continue. However, to ensure the Board can make meaningful decisions in a timely manner:

- 1) EBDF's must be fully completed with the required information: consent, details, property information etc.
- 2) If the form is not completed the Board will not
 - i. be able to provide a decision
 - ii. ask for any further information and the property will continue with the assigned scheduled timelines.

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

On behalf of the Board, thank you for the helpful and informative input. It is clear we are all committed to improving the property assessment system. We look forward to working together to achieve our goals of reducing the legacy matters and improving the timeliness, effectiveness and efficiency of the Board's services.

Sincerely,

Linda P. Lamoureux
Executive Chair, Tribunals Ontario

Kelly Triantafilou
Registrar, Assessment Review Board