



Tribunals Ontario – Assessment Review Board
Special Property Program Guideline

Assessment Review Board, 655 Bay Street, Suite 1500, Toronto, Ontario M5G 1E5
Phone: (416) 212-6349 or 1-866-448-2248 **Fax:** (416) 314-3717 or 1-877-849-2066
Website: www.arb.gov.on.ca **E-mail:** arb.registrar@ontario.ca

GUIDELINE

SPECIAL PROPERTY PROGRAM

The Assessment Review Board may grant a partial exemption from Rule 37 for appeals of properties with especially complex issues. Those appeals will be part of the special property program.

Exception

The program is intended to provide partial relief from Rule 37, which states:

37. On or before the filing deadline set out in the schedule of events for a proceeding, each party must file all materials that they intend to rely on at a hearing event, including:
- (a) all evidence, including expert reports;
 - (b) statements of issues and responses; and
 - (c) witness statements.

In complex matters there are concerns with filing a full expert report before the settlement conference. The special property program will not require parties to file expert reports at the filing deadline. All other aspects of Rule 37 must still be complied with for all appeals, including those in the special property program.

Instead of an expert report, parties will be required to file documents setting out:

- (a) that party's opinion of the highest and best use of the property;
- (b) the valuation method chosen for the property, and an explanation of why;
- (c) the party's opinion of the value of the property, and an explanation of why;
- (d) the party's opinion on an equitable assessment, and an explanation of why;
- (e) the party's opinion on the positions of the other parties;
- (f) a list of the documents that support the party's opinion; and
- (g) certification that the party is in a position to discuss the issues in detail, and in good faith, notwithstanding the lack of expert reports.

Only appeals that have been approved for the special property program will be partially exempt from Rule 37. Appeals in the special property program will be permitted to file expert reports after the settlement conference, if a further appearance before the Board is required.



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Eligibility

The special property program is only open to the most complex appeals that come before the Board. Only appeals of those properties will be permitted to file a document short of an expert report at the filing deadline and then have a further filing opportunity after the settlement conference. In order to ensure that only the appropriate appeals enter the program, an application must be approved by the Board before the program will be engaged.

Applications can be made using this form. The form must be filed on or before Week 62 of the schedule of events applicable to the appeals. The application will then be put before a Member of the Board who will determine if the property is granted access to the special property program.

In determining if a property should be placed in the special property program, the Board must consider:

- (a) the consent of the parties to the property's eligibility;
- (b) the complexity of the issues in dispute; and
- (c) the type of property, which must be a:
 - i. special purpose business property,
 - ii. large office complex, in the AA or AAA Class, or similar property,
 - iii. regional shopping centre,
 - iv. hospitality property, such as a hotel, golf course, nursing home, or retirement home,
 - v. complex property, such as an airport, data centre, oil and gas well, grain elevator, casino, or sports and entertainment facility, or
 - vi. property with special valuation considerations.

In most cases the Board will respond to applications for the special property program within five business days. Parties are expected to comply with the filing date set in the schedule of events, and Rule 48 will apply to all appeals, including those that have applied for the special property program.