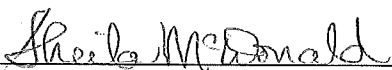


Edmonton Assessment Review Boards

Policy Manual


Last Modified: March 20, 2014



Director, Tribunals, City of Edmonton

Date

March 20, 2014



Chair, Assessment Review Boards
Administrative Committee

Date

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Assessment Review Boards Policy Manual

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Category A - General Policies

Policies beginning with the letter A are applicable to all Board Administration and Members.

1 - Policy Compliance

Requirements

- 1 Subject to the requirements of all applicable laws and the requirements of natural justice and procedural fairness, all Board Administration and Members will comply with the requirements of the Policies of the Assessment Review Boards.
- 2 When an individual is aware of a breach of a policy of the Assessment Review Boards they must ensure that the Clerk is made aware of the breach and the circumstances of the breach.

Category B - Board Policies

Policies in Category B apply primarily to Members.

Policy B1 - Code of Ethics and Conduct

Requirements

- 1 A Member must be independent, impartial, and responsible to City Council and citizens.
- 2 To maintain public confidence in the integrity of the Assessment Review Boards, Members must not use their positions for personal advantage.
- 3 A Member must not accept any fee, gift or other benefit that is connected with or would reasonably be perceived to be connected with the performance of the Member's duties of office, other than remuneration from the City for performance of the Member's duties as a Member.
- 4 Each Member shall, in their interactions with other Members, Board Administration, parties, and the public,
 - (a) Be courteous, professional, fair and unbiased;
 - (b) Contribute to the preservation of order and decorum in a hearing;
 - (c) Avoid sarcasm, derogatory comments, questions, or comments designed to embarrass; and
 - (d) Be respectful of the rulings and direction of the Presiding Officer.
- 5 Each Member must treat all parties fairly, in good faith, without bias, and ensure that all parties are given an adequate opportunity to state their case.
- 6 Each Member must restrict his or her contact with parties prior to, during and following a hearing so as to reflect the quasi-judicial nature of the hearing; must not discuss ongoing complaints or individuals appearing before a panel in public; and must not comment on Assessment Review Boards decisions to the media or anyone else external to the Assessment Review Boards.
- 7 No Member shall divulge any confidential information presented to the Assessment Review Boards in connection with any hearing.

Policy B2 - Duties of the Chair

Requirements

- 1 The requirements in this policy are in addition to the requirements of all Members.
- 2 The Chair's responsibilities are set out in the *Assessment Review Boards Bylaw* (the *Bylaw*). Subject to any changes to the *Bylaw*, the duties of the Chair are:
 - (a) Chairing Committee meetings;
 - (b) Providing the Committee's annual meeting schedule to the Clerk within two days of the Committee's first annual meeting every calendar year;
 - (c) Establishing the Committee's meeting agendas in consultation with the Clerk;
 - (d) Evaluating Member performance;
 - (e) Preparing reports regarding performance and reappointment of City Members as required by City policies and procedures;
 - (f) Acting as a liaison between the Boards, Board Administration and the Clerk;
 - (g) Reporting to the Clerk and Council on behalf of the Committee;
 - (h) Reporting to Council on the Chair's own behalf as required by City policies; and,
 - (i) Appointing an Acting Chair.
- 3 The Chair also has primary responsibility for ensuring the Assessment Review Boards Administrative Committee meets its responsibilities under the *Bylaw* and the Policies of the Assessment Review Boards.
- 4 The Chair is also responsible for contributing to the ongoing improvement of the operations of the Assessment Review Boards as may be requested by the Clerk.

Policy B3 - Duties of Vice Chairs

Requirements

- 1 The requirements in this policy are in addition to the requirements of all Members.
- 2 The Vice Chairs' responsibilities are set out in the *Assessment Review Boards Bylaw* (the *Bylaw*). Subject to any changes to that *Bylaw*, the requirements of a Vice Chair are to:
 - (a) Mentor other City Members;
 - (b) Review draft Decisions and Records to ensure that they comply with Board hearing procedures and policies;
 - (c) Report to the Chair and the Clerk on performance and training matters;
 - (d) Assist the Chair in preparing evaluations of other City Members on their Board;
 - (e) Work collaboratively with other Members, the Chair, the Clerk, and Board Administration to fulfill the Committee's duties;
 - (f) Assist the Chair; and,
 - (g) Perform such other duties as directed by the Chair or at the request of the Clerk.
- 3 Vice Chairs are expected to contribute effectively to the responsibilities of and attend meetings of the Assessment Review Boards Administrative Committee.
- 4 Vice Chairs are expected to ensure the Presiding Officer duties for Local Assessment Review Board hearings are assigned equitably among Members.
- 5 Vice Chairs are expected to mentor and support other Members in gaining experience as Presiding Officers.

Policy B4 - Duties of the Assessment Review Boards Administrative Committee

Requirements

- 1 The *Assessment Review Boards Bylaw* sets out that the Chair and Vice Chairs form the Assessment Review Boards Administrative Committee (the Committee).
- 2 The Committee's responsibilities are set out in the *Assessment Review Boards Bylaw* (the *Bylaw*). Subject to any changes in the *Bylaw* they include:
 - (a) Assisting the Clerk in developing policies governing hearings, Member conduct, and other Board matters;
 - (b) Assisting the Chair and Board Administration with City Member evaluations and re-appointment reports; and
 - (c) Identifying areas where additional Member training may be required.
- 3 Committee Members are responsible for familiarizing themselves with and adhering to the requirements of the *Assessment Review Boards Bylaw* and the *Procedures and Committees Bylaw*.

Policy B5 - Duties of Members

Requirements

- 1 Members must maintain and enhance their understanding of and must comply with the requirements imposed on them by the *Municipal Government Act*, its applicable regulations, the *Assessment Review Boards Bylaw*, other applicable Bylaws of the City of Edmonton, and the Policies and directives of the Assessment Review Boards.
- 2 Members must, upon appointment or re-appointment by City Council, sign an Undertaking to Adhere to the Policy Manual and Code of Ethics and Conduct.
- 3 Members must maintain and enhance their understanding of and must uphold the requirements of natural justice and procedural fairness.
- 4 Members must maintain and enhance their understanding and knowledge of the field of property assessment and taxation.
- 5 Members must maintain and enhance their understanding and knowledge of potentially binding judicial decisions, and must follow all binding decisions.
- 6 Members are expected to be punctual with regard to scheduled commitments, and in particular, hearings.
- 7 Members are expected to attend scheduled hearings and effectively contribute to the operation of Boards on which they sit.
- 8 Members are expected to participate in and contribute to professional development programs administered by the Clerk.

Policy B6 - Hours and Location of Work

Requirements

- 1 Unless authorized in advance by the Clerk, Members will work during the Assessment Review Boards office hours of 8:00am to 4:30pm.
- 2 Unless authorized in advance by the Clerk, all work relating to hearings must take place at the Assessment Review Boards offices.
- 3 Members who come on duty for a pay period (a day or half-day) and have outstanding work are expected to remain on duty until the end of that pay period, or until that work is complete.
- 4 Members on duty are expected to work exclusively on Assessment Review Boards business.
- 5 Members attending for a half-day are expected to arrive no later than 1:00pm unless scheduled to do so by the Clerk.

Policy B7 - Absences

Requirements

- 1 Members will notify the Clerk and their fellow Members as soon as they are aware that they will be unable to attend a scheduled hearing.
- 2 Members will notify the Clerk as soon as they become aware of a period of time during which they will be unavailable to attend hearings.
- 3 Members will notify the Clerk of times at which they are available and willing to act as replacement members.
- 4 When a Member notifies the Clerk under this policy they must do it by e-mail to the general Assessment Review Boards e-mail address:
assessmentreviewboard@edmonton.ca.

Policy B8 - Recording Work

Requirements

- 1 Members must record their work in accordance with this policy in order to be remunerated for their time.
- 2 Members must complete sign-in and sign-out sheets at the start and end of their work day at the front reception area of the Assessment Review Boards offices.
- 3 Members must complete time sheets in the most recent format provided by the Clerk, indicating dates for which they are entitled to payment under the Remuneration policy, including:
 - (a) If they were replacing a Member, the Member they replaced;
 - (b) Whether they are claiming a half-day, full-day, or greater than a full-day;
 - (c) Their role;
 - (d) Whether the day was scheduled by the Clerk; and
 - (e) The number of hearings and the roll number of at least one of those hearings, if any.

Policy B9 - Postponement Decisions

Requirements

- 1 Where an Assessment Review Board hears a request for adjournment or postponement of a hearing to a later date, whether as a preliminary matter or in the course of a merit hearing, the Board may consider the following factors:
 - (a) Whether the request is consented to by the other party;
 - (b) Whether the request is made necessary by circumstances outside of the control of the requesting party;
 - (c) Whether the Board believes that the request is made in good faith;
 - (d) Whether similar requests have been made in the matter before;
 - (e) The effects on both parties resulting from both granting and denying the request, and the likelihood, severity, and permanence of those effects;
 - (f) The past behavior of the parties with regard to the proceeding; and
 - (g) Logistical factors such as the availability of alternative dates and facilities.
- 2 Unless it offends the requirements of natural justice, an Assessment Review Board shall deny requests for postponements or adjournments made solely on the ground that there exists an incomplete judicial or quasi-judicial matter, other than an appeal of the complaint in question, the conclusion of which could affect the result of the matter before that Board.
- 3 Unless it offends the requirements of natural justice, an Assessment Review Board shall deny requests for postponements or adjournments made solely on the ground that a preliminary decision in the complaint in question has been appealed and is awaiting resolution, unless the party making the request can show irreparable harm would otherwise result.

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- 4 Where an Assessment Review Board grants a request to adjourn or postpone a hearing, that decision must be made in writing, and in addition to the requirements of all written decisions:
 - (a) Must include a specific date, time and location for the postponed hearing;
 - (b) Must include whether and how the dates for the disclosure of evidence and written argument have been changed; and
 - (c) Must indicate that no further notice will be provided of any postponed or adjourned hearing.
- 5 In addition to the written decision, where the parties have appeared before an Assessment Review Board, the Board may notify the parties orally of a decision to grant an adjournment or postponement request.
- 6 When rescheduling or postponing a hearing, the Assessment Review Boards will not modify the deadlines for disclosure of evidence and written argument unless there are specific grounds for doing so.
- 7 A decision to adjourn or postpone must address whether the Board is seized of the matter. A Board is seized of the matter only if it has received and heard evidence in regard to the matter.

Policy B10 - Hearing Process

Requirements

- 1 Presiding Officers must conduct hearings of the Assessment Review Boards according to the following sequence of events, with only such modifications as the Board may find necessary or desirable to enhance the fairness and efficiency of the hearings.
- 2 For the purpose of this policy, whichever party bears the burden of proof with regard to the issue being decided is treated as the Complainant.

Initial Matters

- 3 The Presiding Officer will introduce the Members, the Board Officer, and ask the parties to introduce themselves.
- 4 The Presiding Officer will read aloud the introductory matters document provided by the Clerk.
- 5 The tax roll account information is read, and confirmed with the parties.
- 6 The Presiding Officer will ask the side Members whether they have any bias or conflict of interest to declare with regard to the hearing.
- 7 The Presiding Officer will ask the parties if they have any objection to the composition of the Board.
- 8 The Presiding Officer will ask, if unaware, whether the parties have participated in an Assessment Review Board hearing before. If not, the Presiding Officer will explain:
 - (a) That the Members are appointed by City Council (and the Minister of Municipal Affairs), but are not employees of the City;
 - (b) That the Board's responsibility is to provide an impartial and independent review of the complaint on its merits;
 - (c) That the Board has no knowledge about the complaint, and depends on the parties to present evidence for the Board to make an informed decision; and
 - (d) The process for the hearing.

- 9 The Presiding Officer will ask the parties whether there are any preliminary matters to be addressed.

Evidence

- 10 The Presiding Officer will provide the parties to the hearing with the opportunity to present evidence and be questioned on that evidence in the following order:

- (a) Complainant's Evidence
 - (i) Respondent's Questioning of Complainant
 - (ii) Board's Questioning of Complainant
- (b) Respondent's Evidence
 - (i) Complainant's Questioning of Respondent
 - (ii) Board's Questioning of Respondent
- (c) Complainant's Rebuttal Evidence, if any
 - (i) Respondent's Questioning of Complainant's Rebuttal Evidence
 - (ii) Board's Questioning of Complainant on Rebuttal Evidence

Argument

- 11 The Presiding Officer will provide the parties with the opportunity to make and be questioned on their arguments in the following order:

- (a) Complainant's Argument
- (b) Respondent's Argument
- (c) Complainant's Last Word

Closing

- 12 The Presiding Officer will inform the parties that
 - (a) The Board's decision will be reserved;

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(b) The Board will render a decision within 30 days, or by December 31, whichever is earlier; and

(c) The hearing is closed.

Policy B11 - Electronic Recordings

Requirements

- 1 An Assessment Review Board may permit audio and video recording of a hearing in circumstances it considers appropriate.
- 2 When hearing a request to use electronic recording devices, an Assessment Review Board will permit the parties to speak to the request and, if approved, to request the permission be varied at any time.
- 3 An Assessment Review Board may refuse to permit the recording of all or any part of a hearing if, in the opinion of the Board, such coverage would inhibit specific witnesses or disrupt the proceedings in any way.
- 4 If an Assessment Review Board permits an audio or visual recording of a hearing the presiding officer will advise the person making the recording that this activity will only be permitted insofar as it does not cause a distraction or interfere with the conduct of the hearing.
- 5 Where recording is permitted, the Board will make such recording subject to the following conditions:
 - (a) Only equipment which does not produce distracting sound or light shall be used;
 - (b) Persons recording the hearing shall not move about while the hearing is in progress;
 - (c) Equipment shall be positioned unobtrusively before the hearing begins and shall not be relocated while the hearing is in progress; and
 - (d) The authorized recording will occur only within specific times and portions of the hearing as determined by the Board.
- 6 The Board may revoke any permission granted under this policy at any time.

Policy B12 - Legal Counsel

Requirements

- 1 Members, the Chair, Vice Chairs, and the Assessment Review Boards Administrative Committee (the Committee) will not seek legal advice with regard to their activities on behalf of the Assessment Review Boards except in accordance with the terms of this policy.
- 2 All requests for legal advice will be sent to the Clerk, and must include:
 - (a) The background in which the legal issue has arisen;
 - (b) The specific legal question or questions to which an answer is sought; and
 - (c) The urgency of the question, including any deadlines that must be met or upcoming hearings in which the answer to the legal question may be valuable.
- 3 If legal advice is sought on behalf of a whole Board, the presiding officer of that Board will make the request.
- 4 If legal advice is sought on behalf of the Committee, the Chair will make the request.
- 5 The person making the request will collaborate with the Clerk in processing the request for legal advice.

Policy B13 - Evidence

Requirements

- 1 In complying with the requirements of the *Matters Relating to Assessment Complaints Regulation*, AR 310/2009, Members will use the following guidelines.
- 2 For the purpose of this policy,
 - (a) "evidence" means information provided during a hearing that is presented for the purpose of demonstrating certain facts relevant to the specific complaint before an Assessment Review Board; and
 - (b) "argument" means information provided during a hearing that is presented for the purpose of establishing the legal requirements applicable to the issue before an Assessment Review Board, and how those legal requirements should be adhered to.
- 3 When presented as argument, and not as evidence, the following documents can be accepted and referred to by an Assessment Review Board in a hearing without being marked as evidence:
 - (a) Decisions of a quasi-judicial or judicial body; and
 - (b) Laws, regulations, bylaws, policies, and other statutory instruments.
- 4 Members can accept and refer to complaint forms, agent authorization forms, and assessment notices pertaining to the assessment complained of without their having been presented in a hearing and marked as exhibits.
- 5 Where requested by a Party to the hearing or required for a fair disposition of a hearing, if a Party does not appear before the Assessment Review Board, or appears before the Board but does not have copies of their evidence to submit to the Board, a Board may ask the Clerk to provide a copy of the materials disclosed to the Board, and accept that copy as evidence on behalf of a Party.

Policy B14 - Carrying-Forward Evidence and Argument

Requirements

- 1 To expedite the hearing of similar matters, an Assessment Review Board may grant a request to carry-forward evidence and argument from a previous hearing if
 - (a) The previous hearing was with regard to the same taxation year;
 - (b) All of the Members for the current hearing were present at the previous hearing; and
 - (c) The persons appearing on behalf of the parties are the same in both hearings.
- 2 Where an Assessment Review Board has granted a request for evidence and argument to be carried forward, the Board must note on the hearing record the specific roll number of the hearing from which the information is carried forward, and the scope of the information being carried forward.
- 3 Members may refer to evidence and argument carried forward from previous hearings when making a decision on a hearing.
- 4 For greater clarity, when making a decision on a hearing, an Assessment Review Board should not refer to evidence and argument that was not placed before the Board in that hearing.

Policy B15 - Recommendations

Requirements

- 1 If, at the outset of the hearing, the Complainant or Respondent submits a recommendation signed by all affected parties regarding the issue before the Board, the Board will accept the recommendation and will note this on the hearing record.
- 2 If, during the hearing, the parties reach an agreement regarding the issue before the Board and a verbal recommendation is made to the Board, the Board will accept the recommendation and note this on the hearing record.
- 3 The Board's written decision will incorporate the terms of the recommendation.
- 4 Notwithstanding the above, the Board retains the discretion to reject any recommendation put forward by the parties if it determines the recommendation will produce an unfair or unjust result.
- 5 If a recommendation is received before a hearing is opened, it will be treated as a Withdrawal to Correction and will be dealt with administratively by the Clerk. This provision does not apply to recommendations regarding previous years' assessments where a Board decision is required before the assessment roll can be corrected.

Policy B16 - Decision Drafting

Requirements

- 1 It is the responsibility of the Presiding Officer in consultation with the Clerk to ensure that the drafting of decisions is done in accordance with this policy, and the requirements of the legislation.
- 2 The Presiding Officer must work with the Clerk to ensure a draft majority decision is completed and provided to the Clerk no more than 14 days after the date of the hearing, or by such other date as agreed to by the Clerk and the Presiding Officer.
- 3 The Board will select one Member to draft a complete decision for each roll number. For clarity, a decision pertaining to one roll number will not be drafted by more than one Member except after consultation with the Clerk.
- 4 When a substantial amount of evidence and argument is carried forward from one hearing to subsequent hearings, the writer of the decision on the lead file must write all subsequent decisions.
- 5 The Presiding Officer will facilitate:
 - a) Conversation among the Members as to any changes to draft decisions that might be necessary based on feedback from the Clerk;
 - (a) The redrafting of the decisions to incorporate those changes;
 - (b) The approval by Members of the amended draft decisions; and
 - (c) Provision of a signed copy of the decision to the Clerk no later than 30 days after the last day of the hearing.
- 6 If a Presiding Officer becomes aware of any reason that they will be unable to follow the above schedule and process, they must notify the Clerk immediately, and cooperate with the efforts of the Clerk to facilitate a timely decision.
- 7 Where a Member elects to draft a dissenting opinion, for that opinion the dissenting Member has the same responsibilities as a Presiding Officer, modified as necessary.

Policy B17 - Rounding

Requirements

- 1 Subject always to the Board's authority to determine a correct, fair, and equitable value, a Board will round total assessment figures to the nearest \$500 increment, or the lower \$500 increment where the assessment value falls at the midpoint between two \$500 increments.
- 2 Where an assessment is divided among more than one assessment class, only the total assessment will be rounded.

Policy B18 - Costs

Requirements

- 1 Where in the course of a hearing a Composite Assessment Review Board wishes to exercise its discretion to award costs against one or more parties to that hearing, the Board may request evidence and argument on the possible award of costs from the parties prior to closing the hearing.
- 2 Where a Composite Assessment Review Board has requested evidence and argument with regard to a possible award of costs in a hearing not called specifically for that purpose, the Board may receive evidence relevant to the issue of costs notwithstanding the fact that the evidence was not disclosed.
- 3 A decision arising from a costs hearing will be rendered within 30 days of the last day of the hearing.

Policy B19 - Administration of Oaths

Requirements

- 1 Where either party to a hearing has requested it, an Assessment Review Board shall have all witnesses to the hearing sworn or affirmed.
- 2 Legal representatives are not witnesses, and will not be sworn.
- 3 Witnesses must be sworn in by a Member, or by a member of the Board Administration who is a Commissioner of Oaths for the Province of Alberta.
- 4 The person administering the oath will ask each witness individually if they would prefer to swear or to affirm, and will administer the oath as follows:
 - (a) For those who choose to swear:
 - Optionally, give the witness the opportunity to hold a copy of the Bible or another holy text if available; and ask:
 - "Do you swear that the evidence you will give at this hearing will be the truth, the whole truth, and nothing but the truth, so help you God?"
 - (b) For those who choose to affirm:
 - Ask: "Do you solemnly affirm and declare that the evidence you will give at this hearing will be the truth, the whole truth, and nothing but the truth?"
- 5 At the start of a continuation of a hearing on a subsequent day, a witness that has previously been sworn will be asked:
 - (a) "Do you confirm that you are still under oath?"

Policy B20 - Conflicts of Interest

Requirements

- 1 A Member shall inform the Clerk of circumstances that exist or existed, which if known could raise a reasonable apprehension of bias or conflict of interest with respect to the City of Edmonton or any person or organization regularly appearing before the Assessment Review Boards.
- 2 A Member shall declare a conflict of interest or bias if there are circumstances that exist or existed, which if known could raise a reasonable apprehension of bias or conflict of interest.
- 3 A Member must declare a potential conflict of interest or bias if the decision:
 - (a) Might significantly and specifically affect the Member, the Member's family, or the Member's current or previous employer, client or business associate; or
 - (b) The Member has a strong personal connection with one of the parties or the persons representing the parties.
- 4 In declaring a potential conflict of interest or bias at a hearing, the Member shall state the nature and source of the conflict of interest or bias and ensure that the statement is entered into the record of the hearing.
- 5 A Member who has declared a potential bias or conflict of interest may withdraw from a hearing and if they withdraw must not participate in deciding the matter.
- 6 A Member who has declared a potential bias or conflict of interest in a matter may continue to sit and hear a matter with the unanimous consent of the parties to that matter.
- 7 Where one or more parties object to the participation of a Member in a hearing, that Member, in consultation with the other members of the panel, will decide whether there is any merit to the objection. If the Member upholds the objection, the Member must withdraw from the hearing and must not participate in deciding the matter.

Policy B21 - Private Information

Requirements

- 1 Hearings of the Assessment Review Boards are public by default.
- 2 An Assessment Review Board may, on the request of one or more parties, decide to hold some or all of the evidence and argument portions of a hearing in private and receive documentary evidence under seal.
- 3 In deciding whether to hold a portion of a hearing in private or receive documentary evidence under seal, an Assessment Review Board will consider the following factors:
 - (a) The interests of the parties to the hearing;
 - (b) The interest of the public in having access to the hearing and evidence;
 - (c) The efficiency of the hearing process; and
 - (d) Any effect on the public reputation of the Assessment Review Boards.
- 4 Where an Assessment Review Board has decided to hold a portion of a hearing in private, the Board will ask the Clerk to remove all non-parties from the hearing room. Only parties, witnesses, agents, legal representatives, Members, the Clerk and Board Administration will be permitted to remain.
- 5 Documents received in a hearing or portion of a hearing which was private will be received under seal unless otherwise ordered.
- 6 Documents accepted under seal will be placed in a sealed envelope and signed over the seal by the Presiding Officer.
- 7 Members needing to access sealed materials will forward those requests to the Clerk, who will be responsible for ensuring that the material is re-sealed.
- 8 Decisions to hold portions of a hearing in private or to receive documentary evidence under seal will be noted in the hearing decision.

Policy B22 - Exclusion of Witnesses

Requirements

- 1 At the request of one of the parties or at its own discretion, an Assessment Review Board may order that witnesses other than the witness currently testifying be excluded from the hearing room to avoid the testimony of one witness from affecting the testimony of others.

Policy B23 – Continuation of a Hearing

Requirements

- 1 If, after a hearing has been closed, the Board is of the opinion that further submissions on an issue that was heard are required, the Board may Continue that hearing.
- 2 A hearing can be Continued only if the Board has not yet issued a written decision.
- 3 When a hearing is Continued, the Clerk will inform the parties of:
 - (a) the reason for the continuation,
 - (b) any directions from the Board,
 - (c) the hearing date, if a Continuation of the oral hearing is required.

Category C - Administrative Policies

Policies in Category C apply primarily to the Clerk of the Administrative Review Boards, and can be delegated by the Clerk to other Board Administration.

Policy C1 - Policy Manual

Requirements

- 1 Policies of the Assessment Review Boards will be approved or amended by the Clerk after consultation with the Assessment Review Boards Administrative Committee.
- 2 Policies of the Assessment Review Boards will be numbered with a letter indicating generally the persons or groups responsible for meeting the requirements of that policy, and a unique number. The letters and the groups they indicate are:

Category	Responsible Group or Persons
A	Both Board Administration and Members
B	Members
C	The Clerk
D	Parties

- 3 The Clerk will review all policies of the Assessment Review Boards annually.
- 4 In reviewing policies, the Clerk will seek input from the Assessment Review Boards Administrative Committee at its first meeting of the year on
 - (a) Whether the existing policy has been adhered to; and
 - (b) Whether and how the existing policy should be changed.

Policy C2 - Publication of Policy Manual

Requirements

- 1 The Clerk will ensure that the policies of the Assessment Review Boards are readily accessible to Board Administration, Members, and parties to hearings before the Assessment Review Boards.
- 2 The Clerk will ensure that changes to the policies are published within one week of the change coming into effect.

Policy C3 - Routine Access to Records

Requirements

- 1 The Clerk will permit access to Assessment Review Boards records only in accordance with this policy.
- 2 Assessment Review Board decisions that are not available online may be accessed on request to the Clerk.
- 3 Other Records may be accessed if the Clerk is satisfied that the records include no personally-identifying information belonging to anyone other than
 - (a) The party making the request; and
 - (b) Any persons who have provided that party with specific written authorization to have their personal information accessed.
- 4 For the purposes of this policy, an Agent Authorization Form is not specific written authorization to have personal information accessed after a final decision is rendered on the complaint to which the Agent Authorization Form applies.
- 5 The Clerk will not allow access to:
 - (a) Documents received as evidence under seal;
 - (b) Transcripts or recordings of hearings or portions thereof held in private;
 - (c) Names of Members assigned to hear a matter before it is heard;
 - (d) Notes and communications of Members; or
 - (e) Records of Board deliberations.

Policy C4 - Routine Access to Records Fees

Requirements

- 1 When processing a request for routine access to records held by the Assessment Review Boards, the Clerk may assess the person making the request reasonable fees, taking into consideration:
 - (a) The Board Administration resources required to process the request;
 - (b) The type and size of the records requested; and
 - (c) Whether the records are requested in a paper or an electronic format.
- 2 Audio recordings of ARB hearings shall be available for \$15 per disc, plus G.S.T.

Policy C5 - Duties of Board Officers

Requirements

- 1 The duties of the Board Officers are determined on an ongoing basis by the Clerk, and include the following:
 - (a) Maintaining and enhancing their understanding of the *Municipal Government Act*, its applicable regulations, the *Assessment Review Boards Bylaw*, other applicable Bylaws of the City of Edmonton, and the Policies and directives of the Assessment Review Boards;
 - (b) Maintaining and enhancing their understanding of the requirements of natural justice and procedural fairness;
 - (c) Maintaining and enhancing their knowledge of judicial decisions applicable to the work of the Assessment Review Boards;
 - (d) Exercising the powers of the Clerk of the Assessment Review Boards as set out in the *Municipal Government Act* in accordance with Policies and directives;
 - (e) Communicating with Members, other Board Administration, parties and the public in a professional and courteous manner;
 - (f) Ensuring that the requirements of the *Municipal Government Act*, its associated regulations, and all applicable Bylaws, Policies and directives are adhered to in the work of the Assessment Review Boards;
 - (g) Punctually attending at assigned hearings and ensuring that those hearings are accurately recorded in Assessment Review Boards systems;
 - (h) Providing procedural and logistical information to the Presiding Officer in Board hearings in support of the Presiding Officer's responsibilities;
 - (i) Reviewing draft decisions of the Boards for hearings to which they were assigned, and providing feedback to the Boards on:
 - (i) Form, clarity, typography, grammar, and punctuation;
 - (ii) Adherence to statutory and common law requirements; and

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- (iii) Any other information designed to support the Board's responsibilities;
- (j) Contributing to the administration of the Assessment Review Boards as directed by the Clerk; and
- (k) Providing the Clerk with information about the effectiveness of existing Policies and directives.

Policy C6 - Remuneration

Requirements

1 Definitions:

(a) Half day: Any time up to 4 hours worked in any one day.

(b) Full day: Any time over 4 hours worked in any one day.

2 The Clerk will pay City Members according to the following terms:

(a) City Members will be paid for:

(i) Attendance at scheduled hearings;

(ii) Cancelled Hearings in accordance with section 4 below;

(iii) Attendance at duly called general Members' meetings, professional development and training sessions, and meetings of the Assessment Review Boards Administrative Committee;

(iv) Scheduled time spent writing decisions, completing case records and other matters authorized by the Clerk.

(b) Amounts paid are:

	Half Day	Full Day
Presiding Officer	\$230	\$425
Member	\$170	\$320

3 City Members are paid for decision-making and decision-writing on the basis of the role they held in the hearing.

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- 4 Members will be paid for cancelled hearings when notice of cancellation is not given to the Member at least 24 hours in advance of the scheduled hearing. For example:

Day of Hearing	Deadline for Notice
Monday	9:00am previous Friday
Tuesday	9:00am previous Monday
Wednesday	9:00am previous Tuesday
Thursday	9:00am previous Wednesday
Friday	9:00am previous Thursday

- 5 Members are expected to work on outstanding Board matters, if any are due, on cancelled hearing days covered under section 4. Members who elect not to work on outstanding Board matters on these days must inform the Clerk of their decision and will not be paid for the cancelled hearing days.
- 6 All City Members will be paid the Member rate for Local Assessment Review Board hearings remunerated under section 4 above.
- 7 Notice is considered to be given when an email is sent to an email address provided by the Member.
- 8 In addition to the above,
- (a) The Chair will receive a monthly stipend of \$425; and
 - (b) Vice Chairs will receive a monthly stipend of \$230.

Policy C7 - Scheduling

Requirements

- 1 The Clerk will develop and implement procedures for the scheduling of Assessment Review Boards that achieve a balance between the following objectives:
 - (a) Ensuring Assessment Review Boards work is concluded as soon as possible;
 - (b) Ensuring that the workload of the Assessment Review Boards is distributed equally among the Boards;
 - (c) Ensuring that Boards deal with a variety of work over the course of a taxation year;
 - (d) Ensuring that Boards have adequate time available for the drafting of decisions; and
 - (e) Providing Members with advance notice of the portions of the year they are most and least likely to be in hearings.
- 2 The Clerk will develop and implement procedures for the scheduling of hearings that achieve a balance between the following objectives:
 - (a) Ensuring that all statutory requirements are met;
 - (b) Ensuring that hearings are scheduled as soon as possible; and
 - (c) Making the most efficient use of Assessment Review Boards resources including hearing rooms, Members, and Board Administration.
- 3 When scheduling hearings the Clerk will where possible schedule cases into the same day and the same week when they are similar with regard to:
 - (a) The type of property;
 - (b) The location of the property;
 - (c) The representative of the municipality; and
 - (d) The complainant or agency representing the complainant, if any.

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- 4 The Clerk may request input from parties or their Agents associated with multiple hearings on the most efficient scheduling, and may take that input into account in scheduling hearings.
- 5 The Clerk will not schedule a Member to hear a matter where the Clerk is aware of facts which in the Clerk's opinion would give rise to a reasonable apprehension of bias on the part of that Member with regard to that hearing.
- 6 If the Clerk is notified of a Member who will be absent from a scheduled hearing, and time permits, the Clerk may arrange for an alternate Member to attend the hearing in a manner that
 - (a) Gives priority to those Members who have indicated an availability and willingness to act as replacement members in that period of time;
 - (b) Ensures that vacancies are expediently filled; and
 - (c) Provides an equitable opportunity to Members to act as replacement members.

Policy C8 - Parking Passes

Requirements

- 1 The Clerk will provide each City Member scheduled for hearings with a supply of parking passes for their use on working days.
- 2 The Clerk will not provide refunds for any other parking-related expenses of Members, including parking tickets or lot fees incurred as a result of incorrect use of or failure to use the parking passes.

Policy C9 - Expression of Interest for Appointment as Chair

Requirements

- 1 Before the end of the Chair's term, the Clerk will announce the requirements for the Chair position and seek Expression of Interest for appointment as Chair from City Members.
- 2 City Members will Express Interest for appointment as Chair by completing an 'Expression of Interest Form' which will be made available by the Clerk.
- 3 Where the Chair has Expressed Interest in re-appointment to the position, the Clerk will survey Members with regard to the Chair's performance on the basis of the Chair position description.
- 4 The Clerk will forward the Expression of Interest Forms and the results of the survey under section 3 to Council's standing committee.

Policy C10 - Appointment of Vice Chairs

Requirements

- 1 When there is a vacancy among the Vice Chairs, the Clerk may start an appointment process by announcing the number of vacancies, the requirements for applying, and an application deadline to all Members by email.
- 2 The Clerk will appoint an interview committee composed of the Chair, and any number of current Vice Chairs.
- 3 The Clerk will accept applications from Members by email and forward those applications to the interview committee.
- 4 The Clerk will work with the interview committee to develop an interview questionnaire.
- 5 The Clerk will schedule interviews between applicants and the interview committee and will attend those interviews as an observer.
- 6 The interview committee will select the successful candidates, and inform the Clerk of their selection.
- 7 The Clerk will appoint the successful candidates and inform all Members of the appointments.
- 8 Vice chairs will sit for the duration of their appointment to the Assessment Review Boards.

Policy C11 - Complaint Sufficiency

Requirements

- 1 The Clerk will schedule a merit hearing for a complaint if
 - (a) The complaint includes the required information;
 - (b) The complaint was received within the deadline for that particular complaint;
and
 - (c) The complaint fee was received prior to the deadline for that particular complaint.
- 2 Where a complaint does not meet the requirements of sections (a) or (c) above, the Clerk may, prior to the deadline for complaints, contact the complainant and provide them with an opportunity to rectify the problem.
- 3 After the complaint deadline, for any complaints that do not qualify to be scheduled under section 1 above, the Clerk will schedule a preliminary hearing without appearance and without notice before a one-member Assessment Review Board of the appropriate type to determine the complaint's sufficiency.
- 4 Where payment of a complaint fee fails for any reason after the deadline for complaints, the Clerk will cancel any hearing for that complaint and will schedule a preliminary hearing without appearance and without notice before a one-member Assessment Review Board of the appropriate type to determine the complaint's sufficiency.

Policy 12 - Party Notification

Requirements

- 1 Where the Clerk is required to send a notification to the Complainant, the Clerk will also notify the following persons:
 - (a) All owners of the subject property;
 - (b) The Complainant's legal counsel; and
 - (c) The Complainant's agent.
- 2 When the Clerk is in receipt of an acknowledgment from the Complainant stating that e-mail notice will be accepted, the Clerk will send all future notifications related to that complaint to that party by e-mail.
- 3 Where the Clerk is required to send a notification to the Respondent, the Clerk will notify the following persons:
 - (a) The Responsible Assessor; and
 - (b) The Respondent's legal counsel where the Clerk has been made aware that legal counsel will be involved.

Policy C13 - Withdrawals

Requirements

- 1 The Clerk may cancel any hearing in which the Clerk has received a written notice of withdrawal which
 - (a) Identifies the complaint;
 - (b) Indicates that the complaint should be withdrawn; and
 - (c) Is signed by the Complainant or an agent authorized to act on the Complainant's behalf.
- 2 The Clerk will designate a withdrawal under this policy as a withdrawal to correction if, in addition to the requirements of section 1, the written notice
 - (a) States that the persons signing have come to an agreement as to a revision to the assessment roll in satisfaction of the complaint; and
 - (b) Is signed by the authorized representatives of the municipality and the Complainant.

Policy C14 - Postponement Requests

Requirements

- 1 The Clerk will schedule preliminary hearings for requests for postponement before the appropriate one-member Assessment Review Boards.
- 2 The Clerk will forward all requests for postponement to the other parties to the hearing, and will seek the other parties' position on the postponement.
- 3 The Clerk will forward all responses to postponement requests to the other parties to the hearing.
- 4 The Clerk will not schedule preliminary hearings for requests for postponement that:
 - (a) Do not meet the requirements of **Policy D1 - Postponements**;
 - (b) Are substantially identical to requests for postponements that have already been denied by an Assessment Review Board; or
 - (c) Are received less than 21 days in advance of the hearing to be postponed.
- 5 The Clerk may schedule a preliminary hearing without appearance by the parties to deal with a request for postponement if:
 - (a) The Clerk receives a response to the postponement request from all parties to the hearing in advance of the hearing;
 - (b) All parties to the hearing have consented to the postponement decision being made without appearance; and
 - (c) Time allows.
- 6 Where the Clerk schedules a hearing under section 5 above, the Clerk shall cancel any other scheduled preliminary hearing with regard to the same postponement request.
- 7 No notice will be sent of a hearing scheduled or rescheduled under section 5 above.
- 8 Notwithstanding the requirements of section 5, if the Clerk has forwarded a postponement request to a party, and does not receive a response within seven (7) days, the Clerk will set the matter for a preliminary hearing without appearance

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before the appropriate one-member Assessment Review Board. No notice of the hearing will be sent.

Policy C15 - Joint Hearings

Requirements

- 1 Where the Clerk receives more than one properly filed complaint about the same assessment prior to the complaint deadline, the Clerk may cancel any existing hearing for the property and reschedule the hearing with adjusted disclosure dates to allow all complaints on the property to be heard in the same hearing.
- 2 The Clerk may schedule multiple complaints, preliminary matters, costs applications, or other matters to be heard in a single hearing where either
 - (a) It is requested by one of the parties to the matters and consented to by all other parties to the matters; or
 - (b) It is administratively efficient to hear the matters at the same time, and
 - (i) The evidence to be heard with regard to each matter is expected to be similar;
 - (ii) The issues with regard to each matter and the argument on those issues is expected to be similar;
 - (iii) The parties to the matters are the same;
 - (iv) Hearing the matters together will help the Board achieve a fair and consistent outcome; and
 - (v) There is no significant prejudice to any party to the matters from hearing the matters together.

Policy C16 - Refunds

Requirements

- 1 For the purposes of this policy, a decision is in favour of the Complainant if an Assessment Review Board revises the assessment roll with regard to the subject property, and either
 - (a) The revision was requested by the Complainant; or
 - (b) With regard to an assessment amount, the assessment amount was revised in the direction sought by the Complainant.
- 2 In accordance with the *Municipal Government Act* and the *Assessment Review Boards Bylaw*, and subject to any amendments to them, the Clerk shall issue a refund of a Complainant's complaint fee if:
 - (a) An Assessment Review Board makes a decision on a merit hearing in favour of the Complainant;
 - (b) The Court of Queen's Bench on appeal makes a final decision in favour of the Complainant; or
 - (c) A complaint is withdrawn to correction by agreement of the Complainant and the Respondent.
- 3 The Clerk will refund complaint fees to the person who paid them.

Policy C17 - Rehearings

Requirements

- 1 Unless otherwise directed by an appellate court, when a decision of an Assessment Review Board is cancelled or quashed, and returned to the Assessment Review Boards to rehear, the Clerk will schedule the rehearing as a hearing *de novo*, with new disclosure dates and notification periods calculated in accordance with the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 310/2009.

Policy C18 - Cost Applications

Requirements

- 1 Upon receiving a written application for costs, the Clerk will schedule a hearing for costs if:
 - (a) The application includes the information required by **Policy D6 - Costs Applications**;
 - (b) The grounds of the application have not been argued with regard to the same hearing already; and
 - (c) The application was made in the required time.
- 2 Wherever possible, the Clerk will schedule cost hearings to be heard by the same Assessment Review Board that heard the matter from which the cost application arises.
- 3 The Clerk will send notice of the date, time, and location of the costs hearing to the affected parties not less than 35 days before the hearing date.
- 4 The Clerk will include in the notice of a costs hearing the deadlines for the submission of written materials as set out in **Policy D6 - Costs Applications**.
- 5 The Clerk will schedule all applications for costs arising from the same hearing as one hearing, and may reschedule costs hearings as required to accomplish this.
- 6 Where a cost hearing is rescheduled by the Clerk, the Clerk will send notice of the revised date and revised deadlines and provide revised notices to affected parties.
- 7 A decision arising from a costs hearing will be sent to the parties within 7 days of its receipt by the Clerk.

Policy C19 - Legal Advice

Requirements

- 1 Where a request for legal advice is received by the Clerk from a Member, the Clerk will determine whether and how to instruct legal counsel on behalf of the Assessment Review Boards.
- 2 In any case, the Clerk will ensure that the person making the request is provided with resources sufficient to address the issue raised.
- 3 Where legal advice is sought on behalf of the Assessment Review Boards, the Clerk will collaborate with the person making the request to obtain and share a legal opinion.
- 4 The Clerk will ensure that legal opinions obtained on behalf of the Assessment Review Boards are maintained and made available to Members.

Policy C20 - Discipline of Members

Requirements

- 1 The Clerk may, at his or her discretion, require that an allegation regarding a Member's breach of these Policies or the Clerk's directives be made in writing.
- 2 The Clerk will share the allegation with the Chair of the Assessment Review Boards Administrative Committee (the Committee) and cooperate with the Chair in resolving the issue as set out below. If the Chair is the subject of the allegation, the Clerk will share the allegation with and cooperate with one or more Vice Chairs in resolving the issue as set out below.
- 3 The Clerk will promptly discuss the information with the person alleged to have breached the Policy or directive, and with anyone the Clerk feels can assist in determining what happened.
- 4 Where appropriate, the Clerk may consult with the Committee prior to determining whether a breach has occurred. This consultation will be in private.
- 5 Where the Clerk is satisfied that there has been a breach of a Policy or directive the Clerk will report that breach to the Committee and recommend one or more of the following consequences, considering the seriousness of the breach and the history of the Member's conduct:
 - (a) The informal reprimand of the Member;
 - (b) The formal reprimand of the Member;
 - (c) The submission of a recommendation to City Council that the Member not be reappointed as a Member, or as Chair;
 - (d) The termination of the Member's appointment as Vice Chair;
 - (e) The suspension of the Member from participation in hearings; or
 - (f) That an application be made to Council for the Member's termination.
- 6 A Member who disputes a finding of a breach of a Policy or Directive by that Member may request that their objection be noted on their evaluation, and the Clerk will do so.

Category D - Party Policies

Policies in Category D apply primarily to parties appearing before the Assessment Review Boards.

Policy D1 - Postponements

Requirements

- 1 A party seeking a postponement of a hearing must make a request in writing to the Clerk.
- 2 A written request for postponement must include:
 - (a) Information identifying the hearing to be postponed;
 - (b) The name of the party making the request and their role in the hearing;
 - (c) The grounds for the postponement;
 - (d) Whether the party consents to the postponement decision being made solely on the basis of their written request;
 - (e) The party's availability, for rescheduling purposes; and
 - (f) Any changes to the disclosure deadlines being requested.
- 3 Upon receiving notice of a written request for postponement from the Clerk, a party may respond to the postponement request in writing to the Clerk.
- 4 A written response to a postponement request should include:
 - (a) Information identifying the hearing to be postponed;
 - (b) The name and role of the party responding to the request;
 - (c) Whether the party responding consents to the postponement;
 - (d) If the party does not consent, any alternatives that the party proposes and their grounds;
 - (e) Whether the party consents to the postponement decision being made solely on the basis of their written response; and
 - (f) The party's availability, for rescheduling purposes.

Policy D2 - Evidence in Hearings

Requirements

- 1 Unless otherwise agreed by the Clerk, parties appearing before the Assessment Review Boards must bring **5 paper copies** of all documentary evidence they wish to present in a hearing, including evidence that has previously been disclosed to the Assessment Review Boards and the other parties, and evidence that was attached to complaint forms.

Policy D3 - Electronic Recordings

Requirements

- 1 Parties, observers and members of the media who wish to make an audio or visual recording of a hearing may only do so if permission is asked for and granted by the Assessment Review Board.
- 2 A person wishing to record a proceeding must ask for authorization from the Assessment Review Board as soon as possible after notice of the proceeding; from the presiding member at the beginning of the proceeding; or as soon as the issue arises.

Policy D4 - Disclosure

Requirements

- 1 Parties may submit their disclosure to the Assessment Review Boards in physical or electronic form.
- 2 Parties are responsible for ensuring the effective transfer of identifiable and usable disclosure information. Deadlines for disclosure will not be modified on account of failed transfers of information as a matter of course.
- 3 Submissions of disclosure must clearly indicate for each file or package of material
 - (a) The roll number and hearing for which the information is disclosed;
 - (b) The party making the disclosure; and
 - (c) The type of disclosure (e.g. initial, rebuttal).
- 4 Electronic submissions of disclosure should be in a format readily accessible by the Assessment Review Boards.
- 5 For greater clarity, this policy does not govern how parties may or must disclose data to one another.

Policy D5 - Requests for Access to Records

Requirements

- 1 A person may make a request for access to Assessment Review Boards Records in accordance with this policy.
- 2 The request must specify:
 - (a) The specific records sought;
 - (b) Sufficient information to identify the property and the hearing, including tax roll number, municipal address, tax year, and hearing type; and
 - (c) The name of the person making the request.
- 3 Where the records requested include the personal information of individuals other than the person making the request, the request must be accompanied with express written consent of those other individuals to have their personal information accessed by the person making the request.
- 4 The Assessment Review Boards will provide the person making the request with a proposed fee for access to the record. The person making the request must pay that fee to the Assessment Review Boards to receive the record.

Policy D6 - Costs Applications

Requirements

- 1 A party to a hearing before a Composite Assessment Review Board may apply in writing for costs no later than 30 days after the conclusion of a hearing.
- 2 An application for costs after the close of a hearing shall be made in writing to the Clerk of the Assessment Review Boards, shall be delivered to all parties to the original hearing or their agents, and shall include the following:
 - (a) The roll number and date of the hearing for which costs are requested;
 - (b) The grounds for an award of costs, making reference to Schedule 3 of the *Matters Relating to Assessment Complaints Regulation*, AR 310/2009; and
 - (c) The amounts of costs claimed and how those amounts were calculated.
- 3 For the purposes of this policy, the "Applicant" is any party making a costs claim against another party, and the "Respondent" is any party defending against such a claim.
- 4 If a costs hearing is scheduled by the Assessment Review Boards:
 - (a) The Applicant will provide all documentation and summaries of oral evidence and any written argument on which they intend to rely in support of their claim for costs to the Assessment Review Boards and the other parties to the hearing at least 14 days before the hearing date;
 - (b) The Respondent(s) will provide all documentation and summaries of oral evidence and any written argument on which they intend to rely to defend against cost claims to the Assessment Review Boards and the other parties to the hearing at least 7 days before the hearing date;
 - (c) The Applicant will provide rebuttal documentation and summaries of oral evidence and any written argument on which they intend to rely in rebuttal to the Assessment Review Boards and the other parties to the hearing at least 3 days before the hearing date; and
 - (d) Any party not intending to appear in person may, at least 3 days before the hearing, provide to the Assessment Review Boards and the other parties to

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the hearing their written argument and an indication of the evidence previously provided on which they intend to rely.

- 5 Subject to the discretion of the Board, documentation will not be considered by the Board that is
 - (a) Not included in the record of the hearing; or
 - (b) Not provided in accordance with section 4 above.

Appendices

Appendix I - Undertaking to Adhere to Policy Manual and Code of Ethics and Conduct

I, _____, confirm that

- a) I have been provided with a copy of the Edmonton Assessment Review Boards Policy Manual, including the **Code of Ethics and Conduct**;
- b) I have read and understand the Policy Manual;
- c) I understand that my performance as a Member will be evaluated against the standards set out in the Policy Manual;
- d) I understand that a failure to abide by the Policy Manual may result in sanctions being taken against me in accordance with the *Assessment Review Boards Bylaw*;
- e) I accept responsibility for maintaining an up-to-date knowledge of the Policy Manual as it may be amended from time to time; and
- f) I undertake to adhere to the requirements of the Policy Manual for the duration of my term as a Member.

Signature of Member

Date