

ROCKY VIEW COUNTY ASSESSMENT REVIEW BOARD

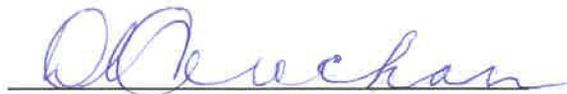
Practices and Procedures Manual

Adopted: 2019 April 05

Effective: 2019 April 05

These practices and procedures apply to all appointed members of the Rocky View County Assessment Review Board. This manual stipulates obligations and duties of the Board, various practices and procedures that govern Board proceedings, and provide for efficient administration of Board matters.

This manual has been developed in recognition of the fundamental and overriding responsibility to maintain the integrity, independence, competence, and effectiveness of the Rocky View County Assessment Review Board.



Chair, Don Kochan

TABLE OF CONTENTS

PART 1 – INTERPRETATION AND DEFINITIONS3

PART 2 – BOARD ORGANIZATION AND ADMINISTRATION4

 PRACTICES AND PROCEDURES MANUAL COMPLIANCE..... 4

 MANUAL REVIEW AND AMENDMENT 4

 CHAIR AND VICE-CHAIR APPOINTMENT..... 4

 REMUNERATION 4

 LEGAL ADVICE..... 4

PART 3 – CONDUCT OF MEMBERS5

 CODE OF ETHICS AND CONDUCT 5

 BIAS AND CONFLICTS OF INTEREST 6

PART 4 - DUTIES AND RESPONSIBILITIES6

 DUTIES AND RESPONSIBILITIES OF THE CHAIR 6

 DUTIES AND RESPONSIBILITIES OF MEMBERS 7

 DUTIES AND RESPONSIBILITIES OF CLERK 8

 DUTIES AND RESPONSIBILITIES OF THE ADMINISTRATIVE COMMITTEE..... 8

 DISCIPLINE OF MEMBERS 9

PART 5 – HEARINGS.....9

 COMPLAINT SUFFICIENCY 9

 PARTY NOTIFICATION 10

 HEARING FORMAT 10

 CONTINUATION OF A HEARING 11

 JOINT HEARINGS..... 11

 POSTPONEMENTS 13

 MANAGEMENT OF CHALLENGING PARTIES..... 13

 RE-HEARINGS..... 15

PART 6 - COSTS APPLICATIONS15

 COSTS APPLICATIONS DURING THE HEARING 15

 WRITTEN COSTS APPLICATIONS AFTER THE HEARING 15

PART 7 - DECISIONS.....16

 DECISION MAKING, DRAFTING AND REVIEW 16

 ROUNDING..... 17

 POSTPONEMENT DECISIONS..... 18

PART 8 – COMPLAINT WITHDRAWAL.....18

 AGREEMENT TO CORRECT 19

 RECOMMENDATIONS..... 19

PART 9 - ACCESS TO RECORDS20

APPENDIX 1 – UNDERTAKING TO ADHERE21

APPENDIX 2 – DECISION TEMPLATE22

APPENDIX 3 – ORDER OF HEARING24

PART 1 – INTERPRETATION AND DEFINITIONS

1 In this Assessment Review Board Manual (ARB) Manual

- (1) “MGA” means the *Municipal Government Act*, RSA 2000, cM-26;
- (2) “Administrative Committee” means the Rocky View County Assessment Review Board Administrative Committee that is comprised of the Chair and the Vice Chair;
- (3) “Board” means the Rocky View County Assessment Review Board and includes a Rocky View County composite assessment review board and a Rocky View County local assessment review board;
- (4) “Bylaw” means the Rocky View County Bylaw C-7778-2018, *Assessment Review Boards Bylaw*, as may be amended from time to time;
- (5) “Chair” means the individual appointed by the Board as the Chair of the Board;
- (6) “Clerk” or “Clerks” means the Clerk of the Rocky View County Assessment Review Board and an individual to whom the Clerk has delegated the duties and responsibilities under the Bylaw;
- (7) “Council” means the duly elected Council of Rocky View County;
- (8) “County” means Rocky View County;
- (9) “Member” means a means a provincial member appointed to the Board by the Minister or a member appointed to the Board by Council of Rocky View County;
- (10) “Merit Hearing” means the hearing where the complainant and the respondent present their substantive cases to a Panel;
- (11) “Panels” means the Members convened to hear a complaint as a local or composite assessment review board;
- (12) “Preliminary Hearing” means a hearing that deals with administrative, procedural, or jurisdictional issues but does not does not hear any evidence that pertains to the substantive case;
- (13) “Presiding Officer” means the Member who chairs a hearing of a Panel;
- (14) “Order of Hearing” means the prescribed sequence of events that a hearing is conducted by;
- (15) “MRAC” means the *Matters Relating to Assessment Complaints Regulation, 2018*, AR 201/2017;
- (16) “Rocky View County” means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires;
- (17) “Simple Majority” means a majority in which the highest number of votes exceeds the second highest number, while not constituting an absolute majority; and

- (18) "Vice Chair" means the individual appointed by the Board as the Vice Chair of the Board.

PART 2 – BOARD ORGANIZATION AND ADMINISTRATION

Practices and Procedures Manual Compliance

- 2 Subject to the requirements of all applicable laws and the requirements of natural justice and procedural fairness, all Members and Clerks must comply with the requirements of the practices and procedures manual of the Board. In the event of a conflict between this Practices and Policies Manual and any applicable laws (including regulations thereunder), applicable law in force at the subject time shall prevail.
- 3 Members must notify the Chair of a breach of this manual as soon as they become aware of the breach.

Manual Review and Amendment

- 4 A Simple Majority of Members approves amendments to this manual of the Assessment Review Board.
- 5 The Administrative Committee reviews all practices and procedures of the Board in this manual annually.

Chair and Vice-Chair Appointment

- 6 Within thirty days of the annual Organizational meeting of Council, the Members of the Assessment Review Board shall convene to elect a Chair and Vice Chair by a Simple Majority for the ensuing year from among the Members.

Remuneration

- 7 Subject to County Council Policy C-221, Members are paid for:
- (1) attendance at scheduled hearings;
 - (2) hearings cancelled on the day of the hearing;
 - (3) attendance at general Members' meetings, professional development and training sessions, and meetings of the Committee; and
 - (4) scheduled time spent writing or reviewing decisions, and other matters authorized by the Clerk.

Legal Advice

- 8 All requests for legal advice must be sent to the Chair, and must include:
- (1) the background in which the legal issue has arisen;
 - (2) the specific legal questions to which an answer is sought; and

- (3) the urgency of the question, including any deadlines that must be met or upcoming hearings in which the answer may be valuable.

9 The Chair considers all requests for legal advice in accordance with the Rocky View County Bylaw C-7855-208, the *Board and Committee Code of Conduct Bylaw*, as it may be amended from time to time.

10 It is the individual responsibility of each Member to seek independent legal advice, at the Member's sole expense, with respect to any situation that may arise from a pecuniary interest or other conflict of interest.

11 In cases where the Chair is unable to provide direction or is the subject of the legal issue, then a Member may make the request for the legal advice to the Vice Chair.

12 The Clerk ensures that all legal opinions obtained on behalf of a Panel or the Board are made available to all Members and redacts confidential information where appropriate.

PART 3 – CONDUCT OF MEMBERS

13 The sections of this manual that govern the conduct of Members are in addition to *Board and Committee Code of Conduct Bylaw*.

Code of Ethics and Conduct

14 A Member in the administration of their duties as a Member must be independent and impartial.

15 To maintain public confidence in the integrity of the Board, Members must not use their positions as a Member for personal advantage.

16 A Member must not accept any fee, gift, or other benefit for performance of their duties as a Member other than remuneration from the County.

17 Each Member must, in their interactions with other Members, Clerks, parties, and the public,

- (1) be courteous, professional, fair, and unbiased;
- (2) contribute to the preservation of order and decorum in a hearing;
- (3) avoid sarcasm, derogatory comments, questions, or comments designed to embarrass; and
- (4) be respectful of the rulings and direction of the Presiding Officer.

18 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.

19 Upon receiving notice of a complaint hearing, Members must restrict his or her contact with parties to the complaint prior to, during, and following a hearing.

20 Members must not discuss ongoing complaints or individuals appearing before a Panel or comment on the Board's decisions to the media or any person external to the Board.

- 21 Members must not divulge any confidential information, including Panel deliberations or draft decisions, to any persons except other Members or a Clerk.

Bias and Conflicts of Interest

- 22 A Member must inform the Clerk of circumstances that may raise a reasonable apprehension of bias or conflict of interest with regard to the County or any person or organization appearing before a Panel.
- 23 A Member must declare a conflict of interest or bias if there are circumstances which if known could raise a reasonable apprehension of bias or conflict of interest.
- 24 A Member must declare a potential conflict of interest or bias if the decision:
- (1) may affect the Member, the Member's family, or the Member's current or previous employer, client, or business associate; or
 - (2) the Member has a strong personal connection with one of the parties or the persons representing the parties.
- 25 In declaring a potential conflict of interest or bias at a hearing, the Member must 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.
- 26 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.
- 27 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.
- 28 When one or more parties object to the participation of a Member in a hearing, the Panel must decide whether there is any merit to the objection. If there is merit to the objection, the Member must withdraw from the hearing and must not participate in deciding the matter.
- 29 If at the conclusion of a hearing a Member realizes that a reasonable apprehension of bias arose that was not known to the Member during the hearing, the Member will advise the other Panel members of the apprehension of bias and shall recuse themselves from the Panel's deliberations and decision.

PART 4 - DUTIES AND RESPONSIBILITIES

Duties and Responsibilities of the Chair

- 30 The duties of the Chair include:
- (1) undertaking the requirements in this manual as a member;
 - (2) appointing a Presiding Officer and Members to a Panel for each of the hearings;
 - (3) establishing the Committee's meeting agendas in consultation with the Clerk;

- (4) completing confidential Member performance reviews and providing a copy of the review to the Member;
 - (5) acting as a liaison between the Board, the Clerks, and external agencies; and
 - (6) reporting to Council on behalf of the Committee and the Board.
- 31 The Chair is primarily responsible for ensuring the Board and the Administrative Committee meets its responsibilities under applicable legislation, County bylaws and policies, and this manual.
- 32 The Chair is responsible for contributing to the ongoing improvement of the operations of the Board.

Duties and Responsibilities of Members

- 33 Members must, upon appointment or re-appointment by Council, sign an Undertaking to Adhere (Appendix 1) to this manual and the County's Code of Ethics and Conduct.
- (1) The Chair shall recommend the removal of any Member who fails to sign the Undertaking to Adhere.
- 34 Members must:
- (1) comply with the requirements imposed on them by the *MGA*, its applicable regulations, the *Bylaw*, other applicable County bylaws, and this manual;
 - (2) uphold the requirements of natural justice and procedural fairness;
 - (3) follow all binding decisions.
- 35 Members are expected to:
- (1) arrive at least 30 minutes prior to scheduled hearing times;
 - (2) attend scheduled hearings and effectively contribute to the operation of Panels on which they sit;
 - (3) maintain their understanding and knowledge of
 - (a) the field of property assessment and taxation, and
 - (b) potentially binding judicial decisions; and
 - (4) participate in and contribute to professional development programs administered by the Clerk and as directed by the *MGA* and *MRAC*.
- 36 Members must notify the Clerk by e-mail at legislativeservices@rockyview.ca as soon as they are aware:
- (1) that they are unable to attend a scheduled hearing; and
 - (2) of a period of time during which they are unavailable to attend hearings.

- 37 Members must complete time sheets in the most recent format provided by the Clerk, indicating dates for which they are entitled to payment under Rocky View County Council Policy C-221, *Board and Committee Remuneration Policy*, including:
- (1) their role or position; and
 - (2) the activity completed, including but not limited to attending a hearing, writing a decision, professional development, and Administrative Committee duties.

Duties and Responsibilities of Clerk

38 The Clerk shall schedule hearings to achieve a balance between the following objectives:

- (1) ensuring that all statutory requirements are met; and
- (2) scheduling hearings as soon as possible for the Panel Members and the parties.

39 The Clerk may consult with the parties or their agents when scheduling hearings.

40 If the Clerk is aware of facts that may give rise to a reasonable apprehension of bias on the part of a Panel Member with regard to a hearing, the Clerk shall consult with the Chair before scheduling the hearing.

41 The Clerk may arrange for an alternate Member to attend the hearing upon receiving notice that a Member scheduled for a hearing is unable to attend. The Clerk must promptly advise the Chair of the change to the panel.

42 The Clerk may cancel any hearing if the Clerk receives a written notice of withdrawal which:

- (1) identifies the complaint;
- (2) indicates that the complaint should be withdrawn; and
- (3) is signed by the Complainant or an agent authorized to act on the Complainant's behalf, unless it is submitted via e-mail in which case such notice is deemed to be signed by the party sending it.

43 The Clerk designates a withdrawal under this manual as a "withdrawal by amended notice" if, in addition to the requirements of section 42 of this manual, the written notice:

- (1) states that the persons signing have agreed to a revised assessment; and
- (2) is signed by the authorized representatives of the County.

Duties and Responsibilities of the Administrative Committee

44 The Administrative Committee is responsible for:

- (1) creating and updating the Decision Template (Appendix 2);

- (2) creating and updating the LARB Order of Hearing outline (Appendix 3);
- (3) distributing minutes of Administrative Committee meetings to all Members;
- (4) annually obtaining hearing availability dates from Members and assisting the Chair in creating the hearing schedule; and
- (5) reviewing this manual and providing amendments for the consideration of the Board; and
- (6) reviewing allegations of a breach by a Member, if directed to do so by the Chair.

Discipline of Members

- 45 The Chair may, at the Chair's discretion, require that a complaint regarding a Member's breach of this manual or the Clerk's directives be made in writing.
- 46 The Clerk may assist the Chair in resolving any issue resulting from an allegation. If the Chair is the subject of the allegation, the Clerk shares the allegation and cooperates with the Vice Chair in resolving the issue.
- 47 Upon receiving an allegation, the Chair shall promptly discuss the information with the Member alleged to have breached the manual or directive, and with anyone the Chair feels can assist in determining what happened.
- 48 When appropriate, the Chair may privately consult with the Administrative Committee prior to determining whether a breach has occurred.
- 49 When the Chair is satisfied that there has been a breach of this manual, the Chair shall report that breach to the Administrative Committee and recommend one or more of the following consequences, considering the seriousness of the breach and the history of the Member's conduct:
 - (1) the informal reprimand of the Member;
 - (2) the formal reprimand of the Member;
 - (3) the submission of a recommendation to Council that the Member not be reappointed as a Member, or as Chair;
 - (4) the termination of the Member's appointment as Chair or Vice-Chair;
 - (5) the suspension of the Member from participation in hearings; or
 - (6) that an application be made to Council for the Member's termination.
- 50 A Member who disputes a finding of a breach of this manual or a directive Member may request that their objection be noted on their evaluation, and the Chair will do so.

PART 5 – HEARINGS

Complaint Sufficiency

- 51 The Clerk schedules a merit hearing for a complaint if:
- (1) the complaint includes the required information;
 - (2) the complaint was received within the filing deadline for that particular complaint; and
 - (3) the complaint fee was received prior to the filing deadline for that particular complaint.
- 52 When a complaint does not meet the requirements of section 51(1) or (3) of this manual, the Clerk may, prior to the deadline for filing complaints, contact the complainant and provide them with an opportunity to rectify the problem.
- 53 After the complaint deadline, for any complaints that do not qualify to be scheduled under section 51 of this manual, or when payment of a complaint fee fails for any reason, the Clerk must schedule a Preliminary Hearing before the appropriate one-member Panel to determine the complaint's sufficiency.
- 54 The Clerk must send preliminary hearing notices to the parties not less than 15 days before the Preliminary Hearing scheduled under section 53 of this manual indicating:
- (1) the date, time, and location of the Preliminary Hearing;
 - (2) the disclosure deadlines; and
 - (3) the date by which a party must make a request to appear if they wish to be present at the Preliminary Hearing.
- 55 A request to appear at a Preliminary Hearing must be received by the Clerk at least 7 days before the hearing date.
- 56 If the Clerk does not receive a request to appear under section 55 of this manual, the Preliminary Hearing must proceed based on the written submissions of the parties.

Party Notification

- 57 When the Clerk is required to send a notification to the complainant, the Clerk shall notify:
- (1) all owners of the subject property;
 - (2) the complainant's legal counsel, if any; and
 - (3) the complainant's agent, if any.
- 58 When the Clerk receives written acknowledgment from the Complainant stating that e-mail notice is accepted, the Clerk shall send all future notifications related to that complaint to that party by e-mail.
- 59 When the Clerk is required to send a notification to the respondent, the Clerk shall notify the responsible assessor and supervisor.

Hearing Format

- 60 The hearing of a complaint before a local assessment review board Panel shall be conducted in the order set out in the Order of Hearing, subject to the Panel's discretion.
- 61 Notwithstanding section 60 of this manual, a panel shall attempt to ensure that parties who are unrepresented by an agent or counsel are not unduly disadvantaged at the hearing by briefly explaining in clear and simple language the procedures to be followed during the hearing, and the relevant evidentiary procedures.
- 62 No person shall, during a hearing, use or employ any electronic device that causes disruption to, or unacceptable distraction in proceedings of the Panel unless:
- (1) the use of the electronic or wireless device at a hearing is to aid or assist in the representation or conduct of the hearing; and
 - (2) the Presiding Officer has, in their discretion, allowed the use of the electronic or wireless device.

Continuation of a Hearing

- 63 A Panel may continue a hearing if:
- (1) the Panel is of the opinion that further submissions are required on an issue heard;
 - (2) the hearing has not been closed; and
 - (3) the Panel has not issued a written decision on the merits of the complaint.
- 64 When a hearing is continued, the Clerk shall inform the parties of the reason for the continuation and any directions from the Panel.
- 65 Affected parties to the complaint are provided opportunity to attend a continuation of a hearing if the Panel so directs or provided opportunity to respond to any submissions resulting from the continuation.

Joint Hearings

- 66 The Clerk may schedule multiple complaints, preliminary matters, costs applications, or other matters to be heard in a single hearing when:
- (1) a single hearing is
 - (a) consented to by all other parties to the matters; or
 - (b) more administratively efficient than separate hearings;
 - (2) the evidence to be heard with regard to each matter is expected to be similar;
 - (3) the issues with regard to each matter and the argument on those issues is expected to be similar;
 - (4) the parties to the matters are the same;

- (5) hearing the matters together helps the Board achieve a fair and consistent outcome;
and
- (6) hearing the matters in a single hearing does not cause prejudice to any party.

Postponements

- 67 A request for postponement must be made in writing and submitted to the Clerk in order to be considered by a Panel.
- 68 The Clerk must forward all requests for postponement to the other parties and ask for their position on the postponement.
- 69 The Clerk must forward all responses to postponement requests to the other parties.
- 70 After receipt of all parties' positions on the postponement request, the Clerk must schedule a preliminary hearing without notice and without appearance before the appropriate one-member Panel.
- 71 Notwithstanding the above requirements, if the Clerk forwarded a postponement request to a party, and did not receive a response within seven days, the Clerk must schedule the matter for a preliminary hearing without notice and without appearance before the appropriate one-member Panel.
- 72 The Clerk may schedule a preliminary hearing with notice and appearance by the parties to deal with a postponement request if:
- (1) the Clerk received a request for a preliminary hearing with appearance from a party; and
 - (2) the request is received at least 15 days before the scheduled merit hearing date.
- 73 When the Clerk schedules a preliminary hearing for a postponement request, the Clerk sends a preliminary hearing notice indicating:
- (1) the date, time and location of the preliminary hearing; and
 - (2) the disclosure deadlines.

Management of Challenging Parties

- 74 The Panel may determine that a party to a hearing is a challenging party if the person engages in:
- (1) inappropriate behavior in the course of the hearing or in correspondence with the Board, the Clerk, or the other party;
 - (2) persistent refusal to comply with the Panel's or Board's instructions or rulings; or
 - (3) repeated actions that adversely affect the fairness and efficiency of the hearing process.
- 75 Inappropriate behavior includes, but is not limited to,
- (1) engaging in abusive, disorderly or delaying behavior which directly or indirectly disrupts or obstructs the progress of the hearing;

- (2) engaging in any disruptive conduct, gesture or verbal exchange which a reasonable person would believe shows contempt or disrespect for the hearing or which a reasonable person would perceive as intimidating;
- (3) willfully disregarding the authority of a Member, for example, refusing to comply with directions;
- (4) leaving a hearing in progress without the permission of the Panel to be excused from the hearing;
- (5) attempting to influence a Panel or the Board by the use of threats, accusations, a promise of advantage or offer of anything of value;
- (6) entering any area other than the public reception area unless accompanied or authorized by the Panel or the Board, and failing to promptly exit non-public areas upon conclusion of a hearing;
- (7) requesting a Panel or the Board to perform tasks that are illegal, unreasonable or outside the scope of its duties;
- (8) operating any County computer or other equipment at any time unless designated for public use; and
- (9) making or cause to be made an electronic audio recording, photograph or court reporter transcription of any hearing, unless prior authorization is made by the Panel or the Board.

76 To remedy prohibited conduct, the Panel may make orders including, but not limited to, the following:

- (1) verbal warning to the offending party;
- (2) a recess;
- (3) time limits for making submissions at each stage of the hearing;
- (4) hearing through written submissions only.

77 If a person disobeys or fails to comply with any order or direction given by a Panel, the Panel may call for a peace officer to assist in dealing with the person engaging in inappropriate behaviour.

78 The Panel may, in a procedural order establish the process for a hearing through written submissions:

- (1) set timelines for submission of parties' written evidence, arguments, and summation;
- (2) establish the format for the parties' submissions;
- (3) require service of submissions from one party to another party through the Board; and
- (4) establish any further requirements deemed appropriate to conduct a fair hearing in written format.

- 79 An order made under section 78 applies to the current and related hearings, but not to any other hearings involving the same party.

Re-hearings

- 80 Unless otherwise directed by an appellate court, when a decision of a Board is returned to the Board to rehear, the Clerk must schedule the re-hearing:
- (1) as a hearing *de novo*, with new disclosure dates and notification periods calculated in accordance with the *MRAC*; and
 - (2) before Members who have heard the matter before, if available.

PART 6 - COSTS APPLICATIONS

Costs applications during the hearing

- 81 Pursuant to Part 6 of the *MRAC*, when in the course of a hearing a composite assessment review board finds it is appropriate to exercise its discretion to award costs, or an application for costs has been made, the Board may request evidence and argument on the possible award of costs from the parties prior to closing that hearing.
- 82 When 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 in the complaint hearing.
- 83 A local assessment review board shall not consider costs applications.

Written costs applications after the hearing

- 84 Pursuant to Part Six of *MRAC*, a written application for costs must be received no later than 30 days after the conclusion of the hearing, and must identify the roll number and date of the hearing for which costs are requested, the grounds for seeking costs, the amount of costs claimed and how the amounts were calculated, with reference to Schedule 3 of the *MRAC*.
- 85 Upon receiving a written application for costs, the Clerk shall forward the application to the other parties and schedule a hearing for costs.
- 86 The Clerk sends the costs hearing notice to the parties not less than 30 days before the costs hearing date and the notice will contain:
- (1) the date, time, and location of the costs hearing;
 - (2) the disclosure deadlines; and
 - (3) the date by which a party must make a request to appear if they wish to be present at the costs hearing.
- 87 The Clerk requires parties to a costs hearing to disclose their evidence in accordance with the following timelines:

- (1) applicant's evidence – at least 21 days before the costs hearing date;
- (2) respondent's evidence – at least 14 days before the costs hearing date; and
- (3) applicant's rebuttal evidence – at least 7 days before the costs hearing date.

88 When possible, the Clerk schedules costs hearings to be heard by the same Composite Assessment Review Board that heard the matter from which the costs application arises.

89 The Clerk schedules all applications for costs arising from the same hearing as one hearing, and may reschedule costs hearings as required to accomplish this.

90 When a costs hearing is rescheduled by the Clerk, the Clerk sends notice of the revised date and revised deadlines and provide revised notices to affected parties.

91 The Board shall render a decision arising from a costs hearing within 30 days of the last day of the hearing.

92 The Clerk shall send a costs hearing decision to the parties within 7 days of receiving it.

PART 7 - DECISIONS

Decision Making, Drafting and Review

93 When a party to the hearing raises an objection or when a Member raises the potential for an apprehension of bias after the hearing has closed, the written decision with reasons shall describe the objection and the Panel's selected course of action.

94 The Presiding Officer facilitates a meeting to evaluate evidence and make a decision. The Presiding Officer chooses a Member to be the writer who completes the draft of the decision. The remaining Members of the Panel are the reviewers of the draft decision.

95 It is the responsibility of the Presiding Officer, in consultation with the Clerk, to ensure that decisions are drafted in accordance with the legislation, the requirements of this manual, and the Decision Template.

96 Members who are too busy, or anticipate not being generally available in the month immediately following the conclusion of a hearing, must not undertake draft writing or reviewer duties.

97 On multiple-complaint agendas with carry-forward evidence, the Panel must choose a single writer to write the lead decision. Once the lead decision has been reviewed by the panel and the Clerk, the Panel may work together to populate and complete the subsequent decisions. The writer and reviewers work together to ensure that any differences or changes that need to be made in the subsequent decisions are properly reflected before these decisions are provided to the Clerk.

98 Decision writing duties may be divided on multiple-complaint agendas when the complaints are sufficiently dissimilar and there is no carry-forward evidence.

99 Decision writers must:

- (1) use the ARB Decision Template when drafting decisions;
 - (2) carefully review and edit their own decisions; and
 - (3) ensure the draft decisions are substantially complete before being provided to the reviewers.
- 100 Unless a hearing is continued pursuant to section 63 of this manual, the completed draft decision must be provided to other panel members within 10 days after the hearing and the members reviewing shall provide a response within 4 days of receipt.
- 101 The final decision must be submitted to the Clerk within 21 days after the hearing date.
- 102 Dissenting opinions must be provided to the Clerk within 25 days after the hearing date.
- 103 The reviewers are responsible for the following:
- (1) ensuring that the written decision accurately reflects what the panel decided in deliberation;
 - (2) ensuring the issues have been properly identified and stated at the beginning of the decision;
 - (3) ensuring the positions of the parties are accurate and concise summaries of the relevant evidence and argument;
 - (4) ensuring the reasons fully address the issues and relevant evidence and argument presented;
 - (5) ensuring that the ARB Decision Template is followed in drafting the decision;
 - (6) carefully reading the decision for logic, clarity and typographical errors; and
 - (7) confirming all numbers, calculations, exhibits, references to legislation and cases.
- 104 The Clerk must provide the final board order for the Presiding Officers signature within 4 days of receipt from the writer.
- 105 The Presiding Officer shall arrange a meeting and consult Panel members respecting major revisions to draft decisions if deemed necessary based on feedback from other Panel members.
- 106 Members of a Panel must immediately notify the Clerk if they are unable to follow the above process.

Rounding

- 107 A Panel must round total assessment figures to the lowest \$500 increment.
- 108 Only the total assessment is rounded when an assessment is divided among more than one assessment class.

Postponement Decisions

- 109 When a Panel hears a request for postponement of a hearing to a later date, whether as a preliminary matter or in the course of a merit hearing, the Panel may consider the following factors:
- (1) whether the request is made necessary by circumstances outside of the control of the requesting party;
 - (2) whether the Panel believes that the request is made in good faith;
 - (3) whether similar requests have been made in the matter before;
 - (4) the effects on both parties resulting from either granting or denying the request, and the likelihood, severity, and permanence of those effects;
 - (5) the past behavior of the parties with regard to the proceeding;
 - (6) whether the request is consented to by the other party; and
 - (7) logistical factors such as the availability of alternative dates and facilities.
- 110 Decisions on whether to postpone a hearing must:
- (1) be made in writing;
 - (2) address whether the Panel has jurisdiction over matter; and
 - (3) if a postponement is granted,
 - (a) include a specific date, time and location for the postponed hearing;
 - (b) include whether and how the dates for the disclosure of evidence and written argument have been changed; and
 - (c) indicate that no further notice will be provided of any postponed hearing.
- 111 In addition to the written decision, a Panel may notify the parties orally of a decision on a postponement request.
- 112 A Panel must hear the merit hearing only if it has received and heard evidence on the merit hearing issue.

PART 8 – COMPLAINT WITHDRAWAL

- 113 At any time during a hearing, a complainant may withdraw their complaint. The Panel hearing the complainant shall render a decision indicating the complainant's withdrawal of the complaint.

Agreement to Correct

- 114 If at any time prior to the scheduled date of a hearing, the respondent issues an amended notice with reasons and has notified the Clerk in writing as required under section 305(1.1) of the *MGA*, the matter is no longer before the Board. The Clerk upon receiving the letter shall cancel the scheduled hearing. No hearing shall be held and no decision shall be rendered.
- 115 If at the outset of a scheduled hearing and prior to the hearing being called to order, the respondent notifies the Panel that an amended notice with reasons has been issued but the Clerk has not been sent the letter required under section 305(1.1) of the *MGA*, the Clerk shall request that the respondent produce such a letter to the Clerk immediately.
- (1) If the respondent complies with the Clerk's request, the scheduled hearing shall be cancelled. No hearing shall be held and no decision shall be rendered.
 - (2) If the respondent is unable to comply with the Clerk's request, the hearing shall proceed as scheduled. The Panel shall arrange with the respondent a specified timeline for the delivery of the letter to the Clerk and then adjourn the hearing.
 - (a) If the clerk receives the letter of notification within the specified timeline, the complaint is cancelled and the hearing closed. No decision shall be rendered.
 - (b) If the respondent does not deliver or cause to be delivered, the required letter by the date arranged at the hearing, the hearing shall reconvene on a date agreeable to the Panel and the parties. The Panel shall hear the complaint and render a decision.

Recommendations

- 116 At the outset of the hearing or at any point during a hearing, the complainant or respondent may submit a recommendation, in writing or verbally, regarding a complaint that is agreed to by all affected parties regarding a complaint. The Panel must accept the recommendation if the Panel is convinced that the recommendation is fair and equitable.
- 117 In considering a recommendation made under section 116 of this manual, the Panel may request that the parties to the agreement provide to the Panel any information that the Panel requires to ensure that the agreement is fair and equitable and is in keeping with the relevant legislative and regulatory authority directing the assessment process.
- 118 The Panel shall render a decision on a recommendation made under section 115 of this manual and shall incorporate the terms of the agreement in its written decision.

Refunds

- 119 The Clerk shall refund the complaint filing fees to parties when:
- (1) a complainant withdraws a complaint before the end of the work day at least one day the day the hearing is scheduled;
 - (2) a complainant withdraws a complaint on agreement with the assessor to correct any matter or issue under complaint (*MRAC* s 12(2));

- (3) the Panel makes a decision in favour of the complainant (*MGA s 481(2)*);
- (4) the Panel makes a decision that is not in favour of the complainant but on judicial review the Court of Queen's bench makes a decision in favour of the complainant (*MGA s 481(3)*).

120 Complaint filing fees are refunded to the individual who paid the fee.

PART 9 - ACCESS TO RECORDS

121 The Clerk shall permit access to Assessment Review Board's records only in accordance with this manual or subject to the *Freedom of Information and Protection of Privacy Act*, RSA 2000, c F-25, as amended from time to time.

122 Records may be accessed if the Clerk is satisfied that the records include no personally-identifying information belonging to anyone other than:

- (1) the party making the request; and
- (2) any persons who have provided that party with specific written authorization to have their personal information accessed.

123 For the purposes of this manual, 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.

124 The Clerk shall not allow access to:

- (1) documents received as evidence under seal;
- (2) transcripts or recordings of hearings or portions thereof held in private;
- (3) names of Members assigned to hear a matter before it is heard;
- (4) notes and communications of Members; or
- (5) records of Board deliberations.

125 When processing a request for routine access to records, including audio recordings, the Clerk may assess the person making the request reasonable fees, taking into consideration:

- (1) the County resources required to process the request;
- (2) the type and size of the records requested.
- (3) Board decisions that are not available online may be accessed on request to the Clerk.

APPENDIX 1 – UNDERTAKING TO ADHERE

Declaration and Undertaking to Adhere

In the matter of the appointment by Council to individuals to the Assessment Review Board of Rocky View County:

Undertaking

I, _____, a member of the Rocky View County Assessment Review Board do hereby declare, acknowledge and agree:

- a) To fully comply with the Code of Ethics and Conduct as set out in the Rocky View County Assessment Review Board Practices and Procedures Manual.
- b) As a board member, to avoid seeking any personal advantage and to maintain my independence and impartiality.
- c) To avoid Bias and Conflicts of Interest as set out in the Rocky View County Assessment Review Board Practices and Procedures Manual, to treat all parties in a fair manner and in good faith.
- d) Not to divulge confidential matters arising as part of Board activities with any outside parties.
- e) To discharge my duties under the Rocky View County Assessment Review Board Practices and Procedures Manual in a diligent, professional and courteous manner.

Dated at _____ this _____ day of _____ 20_____.

Signature: _____

Name (*print*): _____

Address: _____

Telephone: _____

E-mail: _____

APPENDIX 2 – DECISION TEMPLATE

**ROCKY VIEW COUNTY
LOCAL ASSESSMENT REVIEW BOARD**

<< PRELIMINARY>> DECISION WITH REASONS

In the matter of a complaint against the Property assessment as provided by the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 (the MGA).

BETWEEN:

<<NAME(S) OF COMPLAINANT(S)>>, Complainant

AND

Rocky View County, Respondent

**Before the following Panel of the
Rocky View County Assessment Review Board (the Board)**

**<<NAME OF BOARD MEMBER>>, Presiding Officer
<<NAME OF BOARD MEMBER>>, Board Member
<<NAME OF BOARD MEMBER>>, Board Member**

Secretariat:

<<NAME OF CLERK>>, Assessment Review Board Clerk

This is a complaint to the board in respect of Property assessments prepared by the Assessor of Rocky View County and entered in the <<YEAR>> Assessment Roll as follows:

Roll No.:	Municipal Address	Assessment	Assessment Class

This complaint was heard on <<ENTER DATE>> in the Council Chambers of Rocky View County, located at 262075 Rocky View Point, Rocky View County, Alberta.

Appeared on Behalf of the Complainant:

X. XXXXX Owner

Appeared on Behalf of the Respondent:

X. XXXXX Assessor, Rocky View County

Procedural Matters

1

Overview of the Property and Initial Assessment

2

Issues:

3

Complainant’s position:

4

Respondent’s position:

5

Decision:

6 The Board finds that the subject property assessment should be revised to <<\$\$\$\$>>

Reasons for the Decision:

7

Dated this <<##th day of MONTH, YYYY>> and signed on behalf of the Chair and panel members who agree with this decision.

<<NAME>>, Chair
Local Assessment Review Board - Rocky View County

<<NAME>>, Board Member
<<NAME>>, Board Member

Legislation considered:

Municipal Government Act, RSA 2000, c M-26

Matters Relating to Assessment Complaints Regulation, 2018, AIR 201/2017

Exhibits

- C Complainants disclosure document
- R Respondents disclosure document

APPENDIX 3 – ORDER OF HEARING

Presiding Officer’s Order of Hearing Rocky View County – Local Assessment Review Board	
1. Call meeting to order	<p><i>I call this meeting of the Rocky View County Local Assessment Review Board to Order. We are here to hear the matter of complaint on property</i></p> <p><i>[Roll #_____].</i></p>
2. Welcome/ Introduction of parties	<p><i>Welcome everyone.</i></p> <p><i>Thank you for coming today. Can you please introduce yourselves and spell out your names for the record?</i></p> <p><i>[Complainant’s name(s): _____]</i></p> <p><i>[Respondent’s name(s): _____]</i></p> <p><i>Also a reminder that all parties need to speak up clearly and into the microphones so that the hearing can be properly recorded.</i></p>
3. Introduction of Board Members	<p><i>Will the Board Members please introduce themselves?</i></p>
4. Objections to Board Members?	<p><i>Does anyone have any objections to anyone sitting on this Board?</i></p>
5. Preliminary matters?	<p><i>Prior to hearing the merits of the complaint, are there any preliminary issues that need to be addressed today?</i></p>
6. Evidence under Oath	<p><i>All evidence presented to the board will be given under oath. You can elect to be sworn or affirmed. The Clerk will now proceed with the process.</i></p>
7. Mark exhibits	<p><i>Before we start, the Board would like to mark the exhibits so that we all can refer to the correct numbers. (Complainant exhibits are marked as C-1, C-2 etc. and Respondent exhibits are marked as R-1, R-2 etc.)</i></p> <p><i>Are there any objections to the marking of the exhibits as identified?</i></p>
8. Outline the hearing process	<p><i>The hearing process will be as follows:</i></p> <ol style="list-style-type: none"> <i>1. The Complainant presents their evidence and argument to the Board.</i> <i>-when presenting your evidence please remember that the board may or may not have read your evidence in advance of the hearing. Please be sure to go through your evidence in detail and make reference to all of the issues in your evidence that you feel are important to presenting your position to the board.</i> <i>2. The Respondent asks questions of the Complainant.</i>

	<p>3. <i>The Board may ask questions of the Complainant.</i></p> <p>4. <i>The Respondent presents their evidence and argument to the Board.</i></p> <p>5. <i>The Complainant asks questions of the Respondent.</i></p> <p>6. <i>The Board may ask questions of the Respondent.</i></p> <p>7. <i>The Complainant may make a summary statement.</i></p> <p>8. <i>The Respondent may make a summary statement.</i></p> <p>9. <i>The Complainant may make a final comment.</i></p> <p>10. <i>The Board will then deliberate in private to determine if we have enough information to conclude the hearing.</i></p>
9. Confirm the hearing process	<i>Does anyone have any concerns with the process I have outlined?</i>
10. Complainant's presentation	<i>[Complainant's name] please proceed with your presentation.</i>
11. Questions from Respondent	<i>Once Complainant has finished – proceed with questions from the Respondent.</i>
12. Questions from the Board	<i>Are there any questions from the Board?</i>
13. Respondent's presentation	<i>[Respondent's name] please proceed with your presentation</i>
14. Questions from Complainant	<i>Once Respondent has finished – proceed with questions from the Complainant.</i>
15. Questions from the Board	<i>Are there any questions from the Board?</i>
16. Summary statement - Complainant	<i>[Complainant's name] would you like to make a summary statement?</i>
17. Summary statement - Respondent	<i>[Respondent's name] would you like to make a summary statement?</i>
18. Questions from the Board	<i>Are there any questions for clarification?</i>
19. Final comment - Complainant	<i>[Complainant's name] would you like to make any final comments?</i>

20. Recess to consider evidence in private	<i>The Board will now recess to consider the evidence and will return in approximately _____ minutes to ask for more information or to conclude the hearing.</i>
21. Concluding the hearing or Ask more questions or Continue the hearing to a later date	<i>The Board feels it has sufficient evidence to conclude today's hearing. However, the Board elects at this time not to close the proceedings. As such, the Board may, in its discretion, reconvene the parties or request additional evidence, in which case the parties will receive written notice. A written decision of the Board on this appeal, with the reasons for the decision, will be mailed to you within 30 days, unless the board elects to reconvene the hearing.</i> or <i>The Board has more questions [call the relevant party forward].</i> <i>Board Questions:</i> 1. 2. 3. or <i>The Board requires more information and directs that [_____]. This hearing will continue on [date].</i> or <i>The Board needs more time to deliberate and determine if it has sufficient information to make a decision. All parties will be given notice as to when this hearing will continue.</i>
21. Thank you	<i>The Board appreciates you taking time to come to speak to us and to provide us with information that will help us make our decision on the issue before the Board today. Do both parties feel they have been given a fair opportunity to present their information to the Board and have been fairly heard before the Board.</i>