



Assessment Review Board

ANNUAL REPORT 1999 - 2000

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Chair's Message

I am pleased to present the first Annual Report of the Assessment Review Board, reporting on the activities of the Board for the fiscal year 1999-2000.

During 1999-2000, the focus for the Government and the Board was on establishing an Accelerated Caseload Management strategy to resolve the unprecedented number of complaints and appeals that followed introduction of the *Fair Municipal Finance Act* on January 1, 1998. Province-wide re-assessment of properties in 1998, wherein properties were assessed at current values as of June 30, 1996, resulted in over 268,000 complaints to be resolved at the beginning of the fiscal year.

By increasing Member capacity, stabilizing the organization, introducing case-management technology, and speeding up the review and scheduling processes, the Board achieved enormous success in reducing the number of outstanding complaints.

I am very grateful to all Board Members and staff for their expertise and dedication to the work of the Board. Improved stakeholder relations, a stable and forward-looking organization as well as improved customer service are the hallmarks of their achievements.

It has been rewarding to serve as Chair during these times of success.

Douglas S. Colbourne

October 2000

ANNUAL REPORT

The Assessment Review Board (ARB) is an independent administrative tribunal whose main function is to hear complaints (appeals) filed by any person or property owner in Ontario who believes there is an error in the assessed value of a property, or an error in the classification of a property for tax purposes. The Board's mandate is to ensure that properties are appropriately assessed in accordance with provisions of the *Assessment Act*. The Board holds hearings across the province. The purpose of the Board is to provide persons, legal representatives of a person, corporations, municipalities and school boards in Ontario with an opportunity to be heard, if they believe that a property has been assessed unfairly or in error. Persons who have filed a complaint to the ARB, or their representative, have the opportunity at a hearing to show the Board, through evidence, why they believe the assessed value is incorrect.

History and Jurisdiction

Property assessments have been conducted in Ontario since 1793 and were originally the sole responsibility of municipalities. In 1970, the Province took over the Assessment function, and the Assessment Review Courts replaced Courts of Revision. It was renamed the Assessment Review Board in 1983. The Board became the Province's sole adjudicative tribunal for property assessment complaints on January 1, 1998, with the enactment of the *Fair Municipal Finance Act*. The intent of this legislation was to reduce duplication, and to ensure that the ARB was the final level of appeal on the merits for such complaints. Prior to 1998, ARB decisions could be appealed to the Ontario Municipal Board.

As of January 1, 1999, the Board acquired the power to dismiss frivolous complaints. Decisions are final and binding, subject only to appeal to Divisional Court on questions of law, where leave to appeal has been granted by Divisional Court.

Following the recommendations of the Wood Task Force on Agencies, Boards and Commissions, the government approved the administrative amalgamation of the ARB, the Ontario Municipal Board and the Board of Negotiation.

Members of the Board

At the end of 1999-2000, there were 5 full-time and 106 part-time (Order-in-Council) appointees to the Board. The full-time Members of the Board consist of the Chair and four Vice Chairs. On March 31, 2000, six members of the Ontario Municipal Board were cross appointed to the Assessment Review Board. The part-time Members are paid on a *per diem* basis. The Membership includes a variety of professions. The head office of the Board is in the City of Toronto, but because appeals are heard in local municipalities throughout the Province, the Members live in all regions of the Province. The Board conducts hearings both in the English language and in French, where required. Members of the Board are listed on the final pages of this report.

In order to address the significant growth of complaints filed following the introduction of province-wide Current Value Assessment, the Board adopted an accelerated caseload management strategy. As a result, the number of *per diem* Members was increased. During 1999-2000, 33 additional part-time Members were appointed.

New Member Orientation and Continuing Education

The ARB has a formal training program for new Members, providing experienced Board Members as mentors. This includes an orientation program, an introduction to the applicable statutes, and specialized training in the conduct of hearings, motions, rules of evidence and decision writing. New Members are assigned with experienced Members to preside on hearings of varying complexity and in different subject areas.

New Legislation Affecting the ARB

Over the past couple of years, both the *Assessment Act* and the *Municipal Act* were substantially amended. In addition, with the introduction of the *Fair Municipal Finance Act, 1997* (Bill 106) and the *Fair Municipal Finance Act, 1997 (No. 2)* (Bill 149), Current Value Assessment (CVA) was introduced and province-wide property assessments were updated for the 1998 taxation year, setting values as at June 30, 1996.

In addition, different property classes were created based on nature and use, the right of appeal of ARB decisions to the OMB was eliminated and business assessments were eliminated.

Stakeholder Consultation

The Board met regularly with stakeholder groups who appear before the Board, to inform them of new initiatives and to hear suggestions on process improvements and best practices. These stakeholders include: the Ontario Property Assessment Corporation (OPAC), Canadian Bar Association (Municipal Section), Association of Municipalities of Ontario, Tax Agents, Municipal Property and Tax Assessment Consultants, School Boards and the Institute of Municipal Assessors. The Chair, Vice Chairs and ARB senior managers frequently attend meetings of stakeholder groups and associations to inform them of the Board's role and practices, and to facilitate communication.

In 1999 – 2000, stakeholders recognized the large volume of complaints to be resolved and have expressed support for the efforts of staff to continue to accelerate case management.

Case Management

With the introduction of province-wide Current Value Assessment (CVA), and province-wide re-assessment, the Assessment Review Board received an unprecedented increase in the number of filed complaints, approximately triple the number received in previous years. At the beginning of 1999 – 2000, the Board had a total of 268,783 complaints from pre-1998, 1998 and 1999 taxation years.

In response to the increased workload, the Board implemented an Accelerated Caseload Management Strategy. This strategy included increasing the number of Board Members, recruiting additional caseworkers and schedulers, and developing and implementing an information management system. This strategy also included pre-hearing conferences as an alternative measure for resolving disputes.

In a typical year, approximately 65% of complaints received by the Board are residential and 35% non-residential. In the 1999 – 2000 fiscal year, priority was given to resolving the outstanding residential complaints. As a result of the Accelerated Case Management Strategy, the Board resolved a total of 128,114 complaints in 1999 - 2000.

Agency Reform and Performance Measures

Management Board Secretariat's (MBS) initiatives toward agency reform were fully supported by Board activities. Many Members and staff participated in committees studying appointments, remuneration, rules, and case management strategies.

A Memorandum of Understanding was drawn up between the Board and the Attorney General. This MOU delineated roles, reporting relationships and administrative responsibilities within the Board and with the Ministry. It also adopted performance goals to track performance and to set targets for improving efficiency.

Communications

The Assessment Review Board will launch a web site in 2001 at www.arb.gov.on.ca. This site will provide much of the basic information that clients seek about the Board. This includes a Guide to the Assessment Review Board, the Rules of Practice and Procedure, legislation conferring authority, a staff contact list, frequently asked questions and information on how to file a complaint.

Amalgamation of the Assessment Review Board (ARB), Ontario Municipal Board (OMB) and Board of Negotiation (BON)

In 1997, the Wood Task Force on Agencies, Boards and Commissions recommended the amalgamation of the Assessment Review Board with the Ontario Municipal Board and the Board of Negotiation.

The legislative mandate of the ARB is distinct from the OMB/BON. However, administratively, the three tribunals began to share leadership, resources and best practices in 1998. Since January 1998, the Chair of the OMB has been cross appointed as Chair of the ARB and the BON. Two OMB Vice Chairs were cross appointed to the ARB in February 1998. A joint Chief Executive Officer of the OMB and ARB was appointed in January 1999 to implement the administrative consolidation. Additionally, the Boards share two Legal Counsel and, on March 31, 2000, six OMB Members were cross appointed to the ARB.

FINANCIAL SUMMARY

Revenue

Using the authority in Sections 33, 34, 39.1 and 40 of the *Assessment Act* and Sections 414, 442 and 444 of the *Municipal Act*, filing fees have been set for each complaint or appeal. The fees collected by the Board are transferred to the Minister of Finance.

Fees Collected For the Past Three Fiscal Years

Revenue from Complaints and Appeals	1997 - 1998	1998 - 1999	1999 - 2000
Net Revenue	\$856,308.98	\$5,487,123.07	\$599,646.98

Revenues increased in the 1998 – 1999 fiscal year, as a result of a significant increase in the number of complaints filed with the Board.

Allocation

The budget of the Assessment Review Board is provided within the Estimates of the Ministry of the Attorney General on a fiscal year basis.

Actual Expenditures for the Past Three Fiscal Years

ACCOUNT ITEM	1997 - 1998	1998 - 1999	1999 - 2000
Salary and Wages	\$2,916,477	\$3,852,751	\$4,487,475
Employee Benefits	566,587	786,913	756,851
Transport & Communications	630,318	1,200,235	1,686,020
Services	2,293,788	2,227,202	7,665,752
Supplies & Equipment	474,493	1,070,495	460,363
Transfer Payments	NIL	NIL	NIL
TOTAL	\$6,881,663	\$9,137,596	\$15,056,461

MEMBERS OF THE ASSESSMENT REVIEW BOARD

(During the 1999 – 2000 fiscal year)

Chair

Date Appointed to ARB

COLBOURNE, Douglas S.

February 1, 1998

Vice Chairs

FISH, Susan

February 1, 1998

OWEN, Robert D. M.

February 1, 1998

RALPH, Warren G.

February 25, 1998

SEABORN, Jan de P.

March 23, 1998

FULL-TIME MEMBER BIOGRAPHIES

Douglas S. Colbourne received his C.A. in 1965. He articulated and practised as a Chartered Accountant in Toronto, and briefly managed a real estate broker's office and sold real estate. He was appointed a Member of the Ontario Municipal Board in 1968, a Vice Chair in 1977, Executive Vice Chair in 1993 and Chair in 1996. In 1998, he was cross appointed as Chair of the Assessment Review Board and in 1999, also cross appointed as Chair of the Board of Negotiation.

Susan Fish was appointed to the Ontario Municipal Board on September 26, 1994, appointed Executive Vice Chair in 1996 and cross appointed as Vice Chair of the Assessment Review Board in February, 1998. She holds a Masters Degree in Public Administration and has authored a number of studies on housing, transportation, urban development, and municipal structure and finance. She has taught Municipal and Planning Law at York University and at University of Toronto Law School. She was Executive Director of the Bureau of Municipal Research, a Toronto City Councillor, Minister of Citizenship and Culture and Minister of the Environment. Prior to her appointment, she was a principal in a strategic planning and communications firm.

Robert D. M. Owen was appointed to the Ontario Municipal Board in 1983. He became a Vice Chair of the OMB in 1992 and was cross appointed as a Vice Chair of the Assessment Review Board in 1998. Mr. Owen is Vice President of the Society of Ontario Adjudicators and Regulators (SOAR) Board of Governors and is a Member of the Board of Directors of the Council of Canadian Administrative Tribunals (CCAT). A graduate of Queen's University Faculty of Law, he was called to the Ontario Bar in 1970. Prior to joining the OMB, he practised law in Orillia and Toronto.

Warren G. Ralph was appointed as a Vice Chair of the Assessment Review Board in February 1998. Prior to his appointment, he was full-time President and General Manager of the Ottawa-Carleton Board of Trade and, more recently, Assistant General Manager, Corporate Secretary and Policy Director of the Metro Toronto Board of Trade.

Jan de P. Seaborn was appointed as a Vice Chair of the Assessment Review Board in March 1998, and cross appointed as a Vice Chair of the Ontario Municipal Board in May, 2000. Prior to her appointment to the ARB she was a partner in the regulatory, planning and environmental department of a Toronto law firm. Called to the Ontario Bar in 1983, her practice included many appearances as Counsel before the Environmental Assessment Board, Joint Board, Ontario Municipal Board and federal regulatory tribunals.

Part-time Members (Appointees)

The following is a list of the 106 part-time Members with appointments to the Assessment Review Board during the April 1, 1999 – March 31, 2000 fiscal year.

- | | | |
|--------------------------------|--------------------------------|------------------------------|
| 1. Phillip Armstrong | 37. James Gothard | 72. Evangelista Oliveira |
| 2. David Bachly | 38. Bernard Grandmaître | 73. Walter Petrash |
| 3. Calvin Beach * | 39. William Gray | 74. Herbert B. Radtke |
| 4. Mignonne Belanger | 40. Donald W.S. Greenham | 75. Marvin Recker |
| 5. Kenneth Bickley | 41. E. J. W. Griffith | 76. David A. Richenback |
| 6. Ian Birnie | 42. Dennis Hackman | 77. Jean Yves (John) Robert |
| 7. Thomas Birtch | 43. Gary A. Harron * | 78. Charles L. Rolland |
| 8. J. Robert Boxma * | 44. Alexander S. Hettmann | 79. Murray Rumack |
| 9. James Branoff | 45. Don Hill | 80. Joseph R. Sams |
| 10. Doris Brick | 46. Ronald B. Hopper | 81. Paul James Scherer |
| 11. John D. Brownlie | 47. William Hoskinson | 82. Donald N. Shaw |
| 12. Lance R. Bryant | 48. Vern Inglis | 83. Oscar Sigsworth |
| 13. Blair Buchanan | 49. Iris Irwin | 84. Barry A. Smith |
| 14. Robert Douglas Butterworth | 50. Margaret J. Jones | 85. Ray L. Smith |
| 15. John S. A. Caldwell | 51. Edith Justin | 86. Phillip Solomon |
| 16. Susan B. Campbell | 52. Narasim M. Katary * | 87. James H. Stephens |
| 17. James J. Carpeneto | 53. Jim Kelly | 88. Richard F. Stephenson |
| 18. Jeanette Veronica Case | 54. James W. Kilgour | 89. Paul M. Stillman |
| 19. André Castel | 55. R.G.R. (Barney) Lawrence | 90. Carl A. Stone |
| 20. Lyse Champagne | 56. T. I. Lech | 91. William Tatsiou |
| 21. Douglas W. Clark | 57. Bruce S. Lupton | 92. Bryan R. Tennant |
| 22. A. Bernard Cowan | 58. James MacGillivray | 93. Marilyn Dianne Thomas |
| 23. John E. Crawford | 59. Walter J. MacLeod | 94. Edmund Geo. Thompson |
| 24. Charles Cupido | 60. Susan F. Mather | 95. Guido Tocheri |
| 25. Dennis J. Date | 61. Kenneth Maundell | 96. Eugene Vannier |
| 26. Kenneth Dear | 62. William J. McCormick | 97. Bruce Lindsay Webb |
| 27. Angelo Delfino | 63. Allan McLean | 98. Glenn Webb |
| 28. Hugh S. Dougan | 64. Harry Michie | 99. Roger D. West |
| 29. Thomas Dowling | 65. John H.E. Middlebro' | 100. Raymond A. Whitnall |
| 30. Sandra Driesel | 66. Margaret Miller | 101. Dennis Alexander Wilson |
| 31. Robert E. Drury * | 67. John E. Milne | 102. Thomas Wood |
| 32. Elizabeth M. Elstner | 68. Doug Mitchell | 103. Gregory Robert Wright |
| 33. Paul F. Famula | 69. William (Bill) Napper | 104. Joseph M. Wyger |
| 34. Joan Fennimore | 70. William G.J. Northcott | 105. Ted Yao * |
| 35. Dianna G. Flannery | 71. Wayne S. Novak | 106. Ronald R. Young |
| 36. Timothy C. Flannery | | |

***Cross-appointed from
Ontario Municipal Board**