



Assessment Review Board

Annual Report 2002-2003

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Chair's Message

As the current Chair of the Assessment Review Board (ARB), I am pleased to present the Board's annual report for the fiscal year 2002-2003.

2002-2003 was a busy period for the ARB, as the over four million properties in Ontario were reassessed for the 2003 taxation year. The 2003 complaint intake period saw 58,900 complaints filed with the ARB, a 79 per cent increase from the 2002 (non-assessment) taxation year.

The Board met this caseload with the innovative tools and practices it has developed since the implementation of the Current Value Assessment System (CVA). The ARB's accelerated case management strategy ensured that complaints were streamed and scheduled effectively and efficiently.

The ARB also continued to employ electronic services, which helped improve access to the Board for stakeholders, as well as lessen the strain on the ARB's human resources throughout the complaint intake period. For example, in 2003, 17,500 complainants utilized E-File - the ARB's Internet complaint filing system. This service is secure and convenient for the public, and it significantly decreases data entry time for Board administrative staff.

Along with E-File, the Board's website also features E-Status, which allows online inquiries on the status of complaints, hearing dates and ARB decisions. This service receives thousands of inquiries from ARB stakeholders. The success of both E-Status and E-File has been overwhelming, and the Board is now developing an E-Calendar option. This service will allow assessors, complainants and representatives to obtain ARB hearing information directly from the Board's website.

Initiatives have also been taken by the ARB to improve its public inquiry services, information documents and complaint forms. The Board's ongoing consultation with stakeholders allows it to remain

informed and proactive about serving the needs of Ontarians. In spring 2002, a stakeholder advisory committee was created, bringing together Board representatives and external stakeholders to examine the ARB's current business practices and offer suggestions for improvement. The successful consultation ended with a report that was submitted to the ARB Chair in March 2003, with the proposed changes to be implemented in fall 2003.

The advisory committee, along with the informational and electronic innovations the Board has introduced, are just a few examples of the ARB's ongoing responsibility to the enhancement of its accessibility and efficiency.



Marie Hubbard
Chair

May 17, 2004

Section I: Assessment Review Board Overview

Purpose of the Board

The ARB is an independent adjudicative tribunal established under statute by the Province of Ontario that hears complaints filed by property owners who believe there is an error in the assessed value or classification of a property. The Board, which operates under a variety of legislation, also deals with complaints on matters such as school support designation and property tax appeals.

The Board's mandate is to ensure that properties are appropriately assessed in accordance with provisions of the *Assessment Act*. The ARB holds hearings throughout the province where persons, or their representatives, who have filed a complaint with the ARB have the opportunity to present to the Board, through the hearing process, a case as to why they believe the assessment or classification of a property is incorrect.

Along with other regulatory and adjudicative agencies, the ARB helps form the core of the administrative justice sector in Ontario. These core agencies provide justice that is less expensive, less complex, and less formal than the courts. Possessing specialized knowledge of relevant legislation and matters in their particular field, agencies and their members are integral components of Ontario's social and legal infrastructure.

History and Jurisdiction

Property assessment has been conducted in what is now Ontario since 1793. In 1970, the province assumed the role of assessing property from municipalities and replaced the Courts of Revision with the Assessment Review Court (ARC). In 1983, the ARC was renamed the Assessment Review Board.

With the enactment of the *Fair Municipal Finance Act, 1997*, the ARB became the province's sole adjudicative tribunal for property assessment complaints. The legislation reduced duplication and ensured that the Board was the final tribunal of appeal for such complaints. Prior to 1998, ARB decisions could be appealed to the Ontario Municipal Board (OMB).

In 1998, an amendment to the *Assessment Review Board Act* gave the ARB the capacity to dismiss frivolous complaints. Decisions by the Board are final and binding, subject only to appeal to Divisional Court on questions of law when the Court grants leave to appeal. The Board also exercises the power to review its decisions.

The Board's jurisdiction and its authority are defined by the *Assessment Review Board Act*, the *Assessment Act*, the *Municipal Act, 2001*, the *Education Act*, and the *Statutory Powers Procedure Act*.

Current Value Assessment

With the long-term objective of fairness, timeliness and consistency, the *Fair Municipal Finance Act, 1997* ushered in the Current Value Assessment (CVA) system. Prior to the new legislation, assessments lacked a common methodology, and in many municipalities property assessments had not been updated in decades.

Beginning in 2003, property assessment has been conducted on a yearly basis. By the 2006 taxation year, the value of properties will be based on an average of the assessed values for the three years previous to the taxation year in question.

Legislative Changes

The *Municipal Act, 2001* received royal assent on December 12, 2001 and came into force on January 1, 2003, replacing the *Municipal Act*, R.S.O. 1990, c. M. 45. The sections pertaining to provincial assessment law are sections 306 to 389 inclusive or Parts VIII, IX, X and XI.

Part VIII of the *Municipal Act, 2001*, titled "Municipal Taxation," continues the provisions of the previous *Act* including the phasing in and relief from tax impacts for residential and business taxpayers. There are no significant changes to tax policy or tax capping.

Part IX, titled "Limitation on Taxes for Certain Property Classes," continues the tax capping provisions of section 447 in the previous *Act*, requiring municipalities to limit property tax increases on multi-residential, commercial and industrial properties.

Part X, titled "Tax Collection," continues several of the tax collection provisions of the previous *Act* including tax rebate and tax relief programs.

Part XI, titled "Sale of Land for Tax Arrears," incorporates many of the provisions of the now repealed *Municipal Tax Sales Act* regarding the selling of property to recover property tax arrears.

The ARB continues to play a significant role in processing and scheduling applications, appeals and complaints filed under provisions in the *Municipal Act, 2001* with respect to resolving disputes against taxation.

SECTION II: Operations 2002-2003

Accelerated Case Management Strategy

In 1999, the ARB implemented an accelerated case management strategy, enabling the Board to make substantial progress in reducing the caseload backlog that had resulted from the introduction of the new CVA system. For example, complaints involving complex, province-wide issues are now identified by property type and managed together. Certain aspects of complaints involving banks, shopping malls, gravel pits, managed forests, golf courses, and chicken hatcheries have been identified as "central issues," and these cases are grouped so that these issues can be dealt with in a consistent manner.

The ARB's electronic case management system, known as "ARBIS," continued to be a critical internal component of the ARB's complaint intake strategy and caseload processing. Each complaint's file, hearing and decision information is entered into this computer database. The Board's information technology department is constantly upgrading ARBIS to increase the system's user-friendliness and efficiency. ARBIS has also helped to lessen the scheduling and decision issuance phases of the complaint process.

2002-2003 Caseload

At the beginning of the 2002-2003 fiscal year, the ARB had a total of 86,000 complaints on file. 24,000 of these complaints were "deemed," meaning that they were not heard by the end of the previous fiscal year and were carried forward into the next fiscal year, as if they were newly filed complaints. Subsequently, if a property owner also filed a new complaint for the current taxation year, then the two complaints, both current and deemed, are heard and adjudicated together.

During the 2002-2003 fiscal year, the Board received 58,900 complaints. By the end of the fiscal year, 51,100 of the 144,900 total complaints before the Board had been resolved. For the 2003 municipal taxation year, 60% of the complaints the ARB received were residential and 40% were non-residential. In most instances, residential complaints required less hearing time and resources, and were resolved more quickly than the non-residential complaints. The bulk of the outstanding caseload at the end of the fiscal year

consisted mostly of complex, non-residential properties. The process of adjudication and resolution of these types of disputes can take several months - in some cases, a year or more - to complete.

Table 1: Caseload 2000-2001 to 2002-2003

	Year	2000-2001	2001-2002	2002-2003
Opening Caseload Balance		238,000	150,000	86,000
Caseload Received	+	205,000	12,300	58,900
Total Caseload for Year	=	443,000	162,300	144,900
Resolved Caseload	-	293,000	100,300	51,100
Balance at the End of the Fiscal Period	=	150,000	62,000	93,800

Note: The municipal tax year begins January 1 and ends December 31. The deadline for annual assessment complaints to the ARB is March 31 of the tax year, corresponding to the end of the provincial fiscal year. In the chart above, the 2001 municipal taxation year complaints are recorded in fiscal 2000-2001, the 2002 taxation year complaints in 2001-2002 and the 2003 taxation year in 2002-2003. "Caseload Received" includes all types of complaints and appeals dealt with by the Board, including annual assessment complaints, supplementary and omitted assessment complaints, and tax appeals. The "Opening Caseload Balance" for 2002-2003 also includes 24,000 deemed complaints from 2001-2002.

Pre-hearings

Many of the complaints concerning complex non-residential properties require extensive hearing time before the Board and are often presided over by multi-Member panels. These complaints are screened, based on established criteria such as property classification, size and assessed value, and may be directed into pre-hearings. During the pre-hearing process, the Board works with the parties to establish a schedule for proceeding and may issue procedural orders to direct exchanges of information and pre-filings.

Pre-hearings have the potential not only to expedite the hearing process but also to allow parties to come to a mutually satisfactory agreement before a hearing begins. Pre-hearings, along with teleconferences, are some of the Alternative Dispute Resolution (ADR) techniques employed by the Board.

Teleconferences

The Board has also made extensive use of telephone conferencing, or "electronic hearings." With parties in some cases having to travel from across the province, it can be difficult and time consuming to coordinate a physical meeting. This tool allows the Board to be more flexible and responsive by scheduling up to eight hearing events per day. Teleconferencing is a practical way to provide status updates and determine next steps towards issuing orders, resolving matters of contention and, in some instances, resolving complaints. This service saves time and money by reducing travel for all parties involved with ARB hearings.

Electronic Service Delivery (ESD)

In 2002-2003, the ARB implemented several ESD projects, including website redesign, E-File and E-Status. And in late 2003, the Board will launch E-Calendar.

Website

The Board's website, www.arb.gov.on.ca, continues to be an important information and communication resource. Information available on the website includes: an introduction to property assessment and the assessment appeal process, complaint forms, complete versions of the ARB's *Rules of Practice and*

Procedure as well as relevant legislation. The website also includes information about ARB hearings and proceedings and the Board's annual reports.

E-File

E-File is a tool that allows the public to submit annual assessment complaints via the Internet. All required information and the appropriate filing fee are collected and verified electronically online, and e-filed complaints are accepted immediately into ARBIS.

E-filed complaints do not require manual data processing, which lessens considerably the strain on ARB human resources during the Board's peak complaint intake period.

The 2003 complaint intake period saw 17,500 complaints filed via the ARB's E-File option. This is a 75 per cent increase from the previous reassessment year (2001). The Board received an additional 1,500 complaints through forms that were completed online, then printed and mailed with payment. This is a seven per cent increase from 2001.

E-Status

The response to the ARB's E-Status option has been overwhelmingly positive. This service allows complainants to check the status of complaints before the Board by simply visiting the ARB website and entering the 19-digit roll number associated with the property of interest. E-Status displays information about complaints, hearings (once scheduled) and decisions (once issued). E-Status receives approximately 2,000 to 4,000 inquiries each month.

E-Calendar

The 2002-2003 fiscal year has seen the planning and development of another ARB information technology initiative called E-Calendar. This service will allow complainants, representatives and other interested parties to view current information about ARB hearings in a specific municipality for a selected month. Hearing information will be available either by searching by the location of a property or the location of a hearing.

These initiatives have, and will continue to, significantly benefit Board administrative staff, Members, the public and stakeholders by enhancing the accessibility, transparency, and efficiency of the Board.

Public Information and Outreach

The Board has maintained its commitment to effective, multi-faceted and timely communication with the public and its stakeholders. To better communicate with the public at large, the Board has undertaken projects to improve its telephone service, correspondence practices and public information documents. The Board continues to ensure that all ARB information documents are written according to the principles of plain language and are easily accessible electronically and in print. ARB documents - including complaint forms and information pamphlets - are distributed to all municipalities, Government Information Centres (GICs), Municipal Property Assessment Corporation (MPAC) offices and MPP constituency offices across Ontario, as well as being available on the ARB website.

Inquires about the Board are fielded via telephone, e-mail and in person. The e-mail feedback option at the Board's website received hundreds of inquiries in 2002-2003, and the Board's public inquiry staff handled thousands of telephone inquiries, ensuring that the public received clear, consistent answers to questions and timely action on concerns. The Board's telephone service also offers an option to have forms immediately faxed or mailed to interested parties.

Stakeholders' Advisory Committee (SAC)

In its ongoing efforts to address the changing needs and concerns of its stakeholders, the ARB organized a committee of stakeholders charged with providing the Board with a collection of recommendations for improvement to its services. This committee began consultations in spring 2002, and on March 19, 2003 presented the ARB Chair with a final report of its recommendations and conclusions.

SAC enjoyed the participation and support of external stakeholder groups, as well as a number of ARB Members and administrators. The Committee's membership was also designed to include voices and perspectives from across the province. SAC members came from a range of organizations including the Cities of Ottawa and Mississauga, MPAC, the Institute of Municipal Assessors, the Association of Municipal Tax Collectors of Ontario, P.E. Goulet Tax Advisors, Borden Ladner Gervais and Conway Davis Gryski Barrister and Solicitor. Consultation also took place with the British Columbia Property Assessment Appeal Board.

Committee meetings occurred in person and also in cyberspace, via an "electronic discussion board," which was set up specifically to bridge any participation barriers due to time constraints and the ranging geographic locations of the SAC members. The Committee held its concluding two-day workshop at the ARB offices on December 2 and 3, 2002. This workshop produced SAC's final report, which consisted of fourteen recommendations to the Board and proposed revisions to the ARB *Rules of Practice and Procedure*.

The Committee's recommendations and proposed rule changes were presented at two meetings of Board stakeholders: the annual "State of the Bar" meeting held on January 8, 2003, and the meeting of the Ontario Chapter of the Canadian Property Tax Association on February 13, 2003. The implementation of the Committee's recommendations and rule changes is scheduled for fall 2003.

Member Training

Ongoing Member training remains a priority at the ARB. Newly appointed Members have the benefit of an in-house introductory session, in-hearing mentoring by senior Members, and courses that are tailored to the issues Members confront in the various types of ARB hearings. The Board held its annual intensive training session for Members in 2002. Also, all Members are encouraged to attend the educational courses available through the Society of Adjudicators and Regulators.

SECTION III: Financials

Expenditures

Table 2: **Expenditures 2000-2001 to 2002-2003**

ACCOUNT ITEMS	2000 - 2001 (\$)	2001 - 2002 (\$)	2002 - 2003 (\$)
Salary and Wages	5,417,179	4,889,289	4,170,456
Employee Benefits	940,010	822,876	856,500
Transportation and Communications	1,433,266	1,258,830	849,338
Services	4,965,352	2,739,513	1,816,394
Supplies & Equipment	715,339	189,356	286,975
Transfer Payment	NIL	NIL	NIL
TOTAL	13,471,146	9,899,864	7,979,663

Note: Prior years' expenditures have been restated to conform to the Public Accounts of Ontario. The amounts reported in the Public Accounts include year-end adjustments that were not captured in the amounts reported in the 2000-2002 ARB annual report.

Revenue

Under the authority of the *Assessment Review Board Act* and a regulation made under the *Interpretation Act*, complaints and appeals must be accompanied by the applicable filing fee. The filing fee, which varies depending on property type, is collected by the ARB and is immediately transferred to the Ministry of Finance.

Table 3: ARB Revenue 2000-2001 to 2002-2003

FISCAL YEAR	REVENUE COLLECTED (\$)
2000-2001	2,817,875
2001-2002	2,840,117
2002-2003	2,102,515

Note: Prior years' revenues have been restated to conform to the Public Accounts of Ontario. The amounts reported in the Public Accounts include year-end adjustments that were not captured in the amounts reported in the 2000-2002 ARB annual report.

SECTION IV: Assessment Review Board Members 2002-2003

ARB Chair and Vice Chairs

Chair	Date Appointed
JOHNSON, David J.†	November 15, 2000
Vice Chairs	
BUTTERWORTH, Robert D. Vice Chair	November 19, 1997 April 15, 2002
HUBBARD, Marie* Vice Chair	December 10, 2000
OWEN, Robert D.M.* Vice Chair	February 1, 1998
SEABORN, Jan de P.* Vice Chair	March 23, 1998

Note: †Indicates Chair was cross-appointed to the ARB, BON and OMB as of March 31, 2003.

*Indicates those Members who were cross-appointed to the OMB as of March 31, 2003.

Biographies

Robert D. Butterworth was appointed a Vice Chair of the ARB on April 15, 2002, having served as a Member since November 19, 1997. He was called to the Bar in 1972 and appointed a Queen's counsel in 1984. Mr. Butterworth practised law in the Town of Perth from 1972 until 2002 and is a past councillor of the Township of North Elmsley, past member and chair of the Town of Perth planning board, and past chair of the committee of adjustment for the Township of North Elmsley. Mr. Butterworth is also a past governor and chair of the board of governors of Algonquin College and past chair of the Rideau Valley district health council. He received a Bachelor of Commerce degree from St. Patrick's College and an L.L.B from the University of British Columbia.

Marie Hubbard was appointed to the OMB on December 10, 1997, and as a Vice Chair on December 10, 2000 - at which time she was also appointed as a Vice Chair of the ARB. She is a former mayor of the Town of Newcastle and was also chair of the planning committee for the Region of Durham.

David J. Johnson was appointed Chair of the ARB, BON and OMB on November 15, 2000. Prior to joining the Boards, he was president and CEO of the Toronto General and Western Hospital Foundation. Mr. Johnson has been a member of provincial parliament for the Don Mills riding, the minister of education and training, government house leader, minister of health, chair of the Management Board of Cabinet, finance opposition critic, and municipal affairs opposition critic. He was also the mayor of East York for ten years. Mr. Johnson holds a Bachelor of Science degree from McMaster University and a Master of Mathematics degree from the University of Waterloo.

Robert D. M. Owen was appointed to the OMB on January 4, 1983. He became a Vice Chair of the OMB on August 27, 1992 and was cross-appointed as a Vice Chair of the ARB on February 1, 1998. Prior to joining the Boards, he practised law in Orillia and Toronto. Mr. Owen is a member of the Society of Ontario Adjudicators and Regulators and a member of the board of directors of the Council of Canadian Administrative Tribunals. A graduate of Queen's University Faculty of Law, he was called to the Ontario Bar in 1970.

Jan de P. Seaborn was appointed to the ARB as a Vice Chair on March 23, 1998. On May 31, 2000, she was cross-appointed to the OMB. Prior to joining the Board, Ms. Seaborn was a partner in the regulatory, planning and environmental department of a Toronto law firm. Her practice has also included many appearances as counsel before the Environmental Assessment Board, Joint Board, OMB and federal regulatory tribunals. Ms. Seaborn was called to the Ontario Bar in 1983.

ARB Members

At the end of the 2002-2003 fiscal year, the ARB was composed of 72 active members - eight fewer than the previous fiscal year. Five ARB Members were cross-appointed to the OMB.

Member	Original ARB appointment
BACHLY, David	November 26, 1970
BELANGER, Mignonne	January 11, 1984
BIRNIE, Ian	June 15, 1999
BIRTCH, Tom	October 15, 1970
BOXMA, Robert***	March 31, 2000
BRICK, Doris	May 27, 1998
BROWN, Douglas C.	June 20, 2000
BROWNLIE, John D.	May 27, 1998
BRYANT, Lance R.	December 30, 1999
BUTTERWORTH, Robert D.	November 19, 1997
CALDWELL, John S.A.	May 30, 2000
CAMPBELL, Susan B.	May 27, 2000
CARPENETO, James J.	May 17, 1999
CASE, Jeanette V.	May 17, 1999
CASTEL, André	November 17, 1997
COWAN, Bernard A.	December 19, 1997
CRAWFORD, John E.	May 27, 1998

Member (con't)**Original ARB appointment(con't)**

CROSSLAND, Ernest F.**	June 21, 2000
CUPIDO, Charles	October 1, 1980
DATE, Dennis J.	May 27, 1998
DELFINO, Angelo**	March 31, 2000
DOUGAN, Hugh S.	December 19, 1997
DRIESEL, Sandra	March 16, 2000
DRURY, Robert E.***	March 31, 2000
EMERSON, Judi	June 30, 2000
EMO, Ronald J.***	May 10, 2000
FLANNERY, Timothy C.	May 27, 1998
GRANDMAITRE, Bernard	October 8, 1997
GRANGER, Donald R.*	November 3, 1997
GREENHAM, Donald W.S.**	May 27, 1998
GRIFFITH, E.J.W.	November 12, 1970
GUINDON, Luc	May 17, 2000
HACKMAN, Dennis	November 12, 1970
HARRON, Gary A.***	March 31, 2000
HETTMANN, Alexander S.	May 17, 1999
HOPE, Ying	June 30, 2000
HOPPER, Ronald B.	May 27, 1998
INGLIS, Vern	May 27, 1998
JUSTIN, Edith	November 17, 1970
KELLY, Jim Sr.	May 17, 1999
LAWRENCE, R.G.R.	May 27, 1998
LECH, Ted	October 29, 1970
LUPTON, Bruce S.	May 27, 1998
MACKEY, Brian R.	May 2, 2001
MACLEOD, Walter J.	May 27, 1998
MATHER, Susan F.	November 19, 1997
MCCORMICK, William J.	May 27, 1998
MCKINNON, Joan	April 18, 2001
MCLEAN, Allan	October 9, 1999
MICHIE, Harry	October 15, 1970
MIDDLEBRO', John H.E.	May 17, 1999
MILLER, Margaret	November 19, 1997
MILNE, John E.^	March 31, 2003
MITCHELL, Doug	December 30, 1999
NAPPER, William (Bill)	March 31, 2000
NORTHCOTT, William G.J.	December 19, 1997
NOVAK, Wayne S.	December 19, 1997
OLIVEIRA, Ivan	May 17, 1999
RADTKE, Herbert B.**	December 30, 1999
RECKER, Marvin	February 25, 1998
RICHENBACK, David A.	May 27, 1998

Member (con't)**Original ARB appointment(con't)**

ROBERT, Jean Yves (John)**	December 30, 1999
ROBERTSON, Luanne H.	June 30, 2000
ROHRER, Michael C.	July 30, 2003
ROLLAND, Charles L.	March 31, 2000
SCHERER, Paul J.	May 17, 1999
SHAW, Donald N.	May 17, 1999
SMITH, Barry A.	November 26, 1970
STEPHENSON, Richard F.	April 7, 1993
STILLMAN, Paul M.	March 26, 1975
STONE, Carl A.	October 1, 1970
TATSIU, William	May 27, 1998
TENNANT, Bryan R.	March 31, 2000
TERSIGNI, Joe	May 30, 2001
THOMPSON, Edmund (Ted)	May 17, 1999
WEST, Roger D.	December 19, 1997
WHITNALL, Raymond A.	May 17, 1999
WILSON, Dennis A.**	December 10, 1997
WRIGHT, Gregory R.	November 19, 1997
WYGER, Joseph M.	May 27, 1998
YOUNG, Ronald R.	May 27, 1998

Note: ^Indicates those Members who were cross-appointed to the BON as of March 31, 2003.

*Indicates those Members who were cross-appointed to the OMB as of March 31, 2003.

**Indicates those Members who are no longer with the ARB as of March 31, 2003.

***Indicates those Members who were cross-appointed to the OMB but are no longer with the ARB as of March 31, 2003.