



Assessment Review Board

Annual Report 2004-2005

Contact Information:

Assessment Review Board
250 Yonge Street
29th Floor
Toronto, ON M5B 2L7
Tel: (416) 314-6900
Toll Free: 1-800-263-3237
Fax: (416) 314-3717
www.arb.gov.on.ca

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**Assessment
Review
Board**

250 Yonge Street, 29th Flr.

Toronto, ON M5B 2L7

Tel (416) 314-6900

Fax (416) 326-3579

www.arb.gov.on.ca

**Commission
de révision
de l'évaluation foncière**

29e étage 250, rue Yonge

Toronto, ON M5B 2L7

Tél (416) 314-6900

Téléc (416) 326-3579

www.arb.gov.on.ca



Chair's Message

I am pleased to present the Assessment Review Board's (ARB's) 2004-2005 Annual Report. As 2005 was not a reassessment year, only property owners whose properties changed in size, description, classification or ownership received a new annual property assessment for the 2005 tax year. The Board received 12,700 complaints, a decrease from the last fiscal year, but similar to other non-reassessment years.

In order to provide Ontarians with up-to-date information about the property assessment complaint process, the ARB distributed revised information pamphlets. Improvements to the Annual Complaint Form and the Board's complaint intake strategy helped reduce the number of incorrect or incomplete complaint filings. In addition, the ARB website has continued to be a key resource for the public, both in providing information, and receiving complaints filed online.

This year, the ARB welcomed eight new Members to the Board. Enhanced training and mentoring programs were provided to facilitate their participation in hearings for the Board. Regional training sessions were also held for all active Members.

The ARB continued to streamline and refine its processes and procedures. A new Municipal Tax Appeal form was introduced, with instructions and an information pamphlet. As well, the scheduling approach to streaming complaints was reviewed and updated.

As the adjudicative tribunal Ontarians look to when contesting property assessments, our employees and Members are honoured to provide access to natural justice in a fair, open and efficient manner.

Richard Stephenson

Chair

Section I: Assessment Review Board Overview

Purpose of the Board

The Assessment Review Board (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 number of legislative authorities, also deals with complaints on matters such as school support designation and property tax appeals.

The Board's primary 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*.

Legislative Changes - Regulations

The following regulations were filed from May 13, 2004 to March 14, 2005:

1. Ontario Regulation 124/04 (filed May 10, 2004) clarifies the definition of land in the large industrial property class (subsection 14(2));
2. Ontario Regulation 197/04 and Ontario Regulation 198/04 (both filed June 30, 2004) relate to the Pickering and Darlington Generating Stations and the classification of buildings and structures on those properties, as well as the method of assessing water intake and discharge facilities;
3. Ontario Regulation 242/04 (filed August 18, 2004) revokes section 28 (Part IV.1) of Ontario Regulation 282/98 and repeals the definition of alternative or renewable sources of energy under section 3.1 of the *Assessment Act*;
4. Ontario Regulation 243/03 (filed August 18, 2004) adds section 45.4 to Ontario Regulation 282/98 and establishes a methodology for assessing the towers and foundations that support wind power generation facilities;
5. Ontario Regulation 286/04 (filed September 21, 2004) outlines the criteria for inclusion of maple sap processing facilities in the farm property class;
6. Ontario Regulation 388/04 (filed December 10, 2004) provides new sections 24, 25 and 26 of Ontario Regulation 282/98 to expand the Conservation Land Tax Incentive Program to include charitable conservation organizations and conservation authorities;
7. Ontario Regulation 399/04 (filed December 15, 2004) adds subsection (3) to section 5 of Ontario Regulation 282/98 and adds the University of Windsor/ DaimlerChrysler Canada Automotive Research and Development Centre to the commercial property class;
8. Ontario Regulation 419/04 (filed December 17, 2004) contains modifications to sections of Ontario Regulation 282/98 dealing with the farm property class;
9. Ontario Regulation 100/05 (filed March 14, 2005) adds land used for horse trail rides or horse riding lessons to the residential property class. Equestrian facility buildings under certain circumstances may be assessed as farm land and buildings pursuant to subsection 19(5) of the *Assessment Act*.

(Regulations made under the *Municipal Act, 2001* or the *Education Act* are not listed here.)

Section II: Operations 2004-2005

2004-2005 Caseload

At the beginning of the 2004-2005 fiscal year, the ARB had a total of 126,000 complaints on file. During the 2004-2005 fiscal year, the Board received over 12,000 complaints. By the end of the fiscal year, 59,000 complaints were resolved. Of the new complaints received, approximately 60 per cent were residential and 40 per cent were non-residential. In most instances, residential complaints required less hearing time and staff resources, and were resolved sooner 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. Complex cases may require multiple pre-hearings to clarify the issues, therefore, more time could be required by the parties to gather evidence and prepare testimony. Consequently, the resolution of these cases may extend over several fiscal years.

Table 1: Caseload 2001-2002 to 2004-2005

Year		2001-2002	2002-2003	2003-2004	2004-2005
Opening caseload balance		150,000	62,000	93,800	126,600
Caseload received	+	12,300	82,900	80,200	12,700
Total caseload for year	=	162,300	144,900	174,000	139,300
Resolved caseload	-	100,300	51,100	47,400	59,000
Balance at the end of the fiscal period	=	62,000	93,800	126,600	80,300

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. "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.

Pre-hearings

Many complaints concerning complex, non-residential properties require extensive hearing time and are often presided over by a panel of Members.

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 to expedite the hearing process and allow parties to reach a settlement before a hearing begins.

Teleconferences

It can sometimes be difficult and time consuming to coordinate a meeting when parties need to travel across the province. For these cases, the Board can use telephone conferencing, or "electronic hearings." Teleconferencing is a practical way to provide status updates and determine next steps toward issuing procedural or consent orders, resolving contentious matters and, in some instances, settling complaints. This service saves time and money by reducing travel for all parties involved in Board hearings.

Electronic Service Delivery (ESD)

In 2004-2005 the Board enhanced its existing E-Services to continue providing efficient ESD. Throughout the year, the Board's website, E-Status and E-File options were updated and improved upon, with a focus on user friendliness and clear language. The various E-Services initiatives offered by the Board will continue to significantly benefit the public and stakeholders by enhancing the accessibility, transparency and efficiency of the Board.

Website

This year, the Board's website, www.arb.gov.on.ca, increased its role of being an important information and communication resource. In addition to the existing information and services provided on the website for assessment complaints, the Board added a new page for *Municipal Act* tax appeals in early 2005. The Board also posted a printable tax appeal filing form, Frequently Asked Questions, information and instructions, as well as a pamphlet, "*Municipal Act, 2001 Applications, Appeals and Complaints*."

E-File

E-File is a tool that allows the public to submit annual assessment complaints via the ARB website. All required information and the appropriate filing fees are collected and verified electronically online, and E-Filed complaints are accepted immediately into ARBIS, the ARB's electronic case management system. E-Filed complaints do not require manual data entry, reducing the required processing time.

During the 2005 intake period 2,926 complaints were filed via the ARB's E-File option or 31 per cent of the total 2005 complaint intake. The Board also received an additional 118 complaints through forms that were completed online, then printed and mailed with payment.

E-Status

E-Status allows complainants to check the status of their complaints directly from the ARB website by entering the 19-digit roll number assigned to their property. E-Status displays information about complaints, hearings (once scheduled) and decisions (once issued). In 2004-2005, E-Status received approximately 2,000 to 3,000 inquiries each month.

In response to user suggestions, E-Status now displays the most recent Board Order number issued for a complaint, as well as hearing start times for telephone conference calls.

E-Calendar

E-Calendar provides complainants, representatives and other interested parties current information about ARB hearings throughout Ontario. Hearing information can be obtained either by searching for the location of a property or the location of a hearing.

In 2004-2005, the Board enhanced its E-Calendar service by displaying hearing information for telephone conference calls and expanding the content of the hearing list (docket) to include property code, region, last Board Order number and complainant's preference for French or English language services. The hearing list also displays complaints that have been removed from the hearing prior to the scheduled hearing date and complaints that have been added to the hearing after the first Notices of Hearing were printed.

Public Information and Outreach

The Board strives for effective and timely communication with the public and stakeholders. To communicate more effectively, the Board has undertaken projects to:

- Update and re-design its Filing a Complaint and Preparing for a Hearing pamphlets. Both pamphlets are available on the Board's website in downloadable formats;
- Improve its audio text system by providing clients with more options for obtaining information quickly and easily. The after-hours message has also been updated to include more information about the Board and the complaint and hearing process;
- Expand on correspondence with complainants via e-mail. The Board answered over 2,500 e-mails. Clients used e-mail to inform the Board about a variety of issues, including change of address, withdrawals and requests for written reasons;
- Update its complaint forms and instructions to include improvements suggested by the public, staff and Adjudicators.

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. Regional training sessions are occasionally held for all active Members. As well, all Members are encouraged to attend educational courses available through the Society of Adjudicators and Regulators.

Section III: Financials

Expenditures

Table 2: Expenditures 2001-2002 to 2004-2005

ACCOUNT ITEMS	2001 – 2002 (\$)	2002-2003 (\$)	2003-2004 (\$)	2004-2005 (\$)
Salary and Wages	4,889,289	4,170,456	4,306,190	4,037,987
Employee Benefits	822,876	856,500	537,499	559,998
Transportation and Communications	1,258,830	849,338	1,034,130	841,948
Services	2,739,513	1,816,394	2,075,266	1,756,273
Supplies & Equipment	189,356	286,975	259,390	309,816
Transfer Payment	NIL	NIL	NIL	NIL
TOTAL	9,899,864	7,979,663	8,212,475	7,506,022

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 2001-2002 to 2004-2005

FISCAL YEAR	REVENUE COLLECTED
2001-2002	2,840,117
2002-2003	2,102,515
2003-2004	5,411,807
2004-2005	1,184,636

Section IV: ARB MEMBERS 2003-2004

ARB Chair

Date Appointed

Chair

STEPHENSON, Richard F.
Chair

April 7, 1993
May 21, 2004

ARB Vice-Chairs

BUTTERWORTH, Robert D.
Vice-Chair

November 19, 1997
April 15, 2002

CAMPBELL, Susan *
Vice-Chair

May 27, 1998
April 28, 2004

HUBBARD, Marie *
Vice-Chair

December 10, 1997
December 10, 2000

MATHER, Susan
Vice-Chair

November 19, 1997
March 9, 2005

OWEN, Robert D.M. *
Vice-Chair

February 1, 1998

SEABORN, Jan de P. *
Vice-Chair

March 23, 1998

Note: * Indicates Vice-Chairs who were cross-appointed to the OMB as of April 1, 2004.

Richard F. (Rick) Stephenson was appointed Chair on May 21, 2004. While practicing as a corporate and commercial lawyer in Toronto, he also served for seven years as a Vice-Chair of the Commercial Registration Appeal Tribunal, the predecessor to the License Appeal Tribunal. Mr. Stephenson is a graduate in economics from McMaster University and is a lawyer with an LL.B degree from Osgoode Hall.

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 practiced law in the Town of Perth from 1972 until 2002 and is a past councilor 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 LL.B from the University of British Columbia.

Susan Campbell was appointed to the ARB on May 27, 1998 and as a Vice-Chair of the ARB and OMB on April 28, 2004. Prior to joining the Board, she was the manager of legal services and corporate secretary for the Ontario Travel Industry Compensation Fund Corporation. Ms. Campbell has also served as counsel for the Investment Funds Institute of Canada, the Ontario Securities Commission, TransCanada Pipeline, and the Ministries of the Environment and the Attorney General, and she was the director of by-law enforcement for the City of Mississauga. Ms. Campbell has taught courses at Conestoga College, Ryerson Polytechnic University and the Law Society of Upper Canada. She received her undergraduate and law degrees from Queen's University.

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. Ms. Hubbard was appointed Chair of the OMB, ARB and BON on November 15, 2003. On May 20, 2004 her appointment ended as Chair of the ARB. She is a former mayor of the Town of Newcastle and was also chair of the planning committee, Region of Durham.

Susan F. Mather was appointed to the ARB on November 19, 1997. Prior to joining the Board, she was the chair of the Crop Insurance Arbitration Board and in private practice. She earned an honours Bachelor of Commerce from Queen's University in 1976 and a law degree from the University of Western Ontario in 1979.

Robert D.M. Owen was appointed to the Ontario Municipal Board (OMB) in 1983 then became a Vice-Chair in 1992. In February of 1998, Mr. Owen was cross-appointed to the ARB as Vice-Chair. In addition to his role with the Boards, Mr. Owen is a member of the Society of Ontario Adjudicators and Regulators' (SOAR) board of directors 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 practiced law in Orillia and Toronto.

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 2004-2005 fiscal year, the ARB had 65 active part-time Members.

Member	Original ARB Appointment
BACHLY, David	November 26, 1970
BELANGER, Mignonne	January 11, 1984
BIRNIE, Ian	June 15, 1999
BIRTCH, Tom	October 15, 1970
BRICK, Doris	May 27, 1998
BROWN, Douglas C.	June 20, 2000
BROWNLIE, John D.	May 27, 1998
BRYANT, Lance R.	December 30, 1999
CALDWELL, John S.A.	March 31, 2000
CARPENETO, James J.	May 17, 1999
CASE, Jeanette V.	May 17, 1999
CASTEL, André	November 19, 1997
COBURN, Brian	September 30, 2004
COWAN, Bernard A.	December 19, 1997
CROSSLAND, Ernest	June 21, 2000
CUPIDO, Charles	October 1, 1980
DATE, Dennis J.	May 27, 1998
DOWLING, Thomas	November 17, 1970
DRIESEL, Sandra	March 16, 2000
EMERSON, Judi	June 30, 2000
GRANDMAITRE, Bernard	October 8, 1997
GRIFFITH, E.J.W.	November 12, 1970
GRIFFITH, Jennifer	September 17, 2004
HETTMANN, Alexander S.	May 17, 1999
HOPE, Ying	June 30, 2000
HUNTER, Robert	May 21, 2003
INGLIS, Vern	May 27, 1998
JUSTIN, Edith	November 17, 1970
KANUCK, Nalin Dr.	May 7, 2003
KELLY, Jim Sr.	May 17, 1999
LAFLAMME, Jacques	August 25, 2004
LANGDON, Patrick	May 28, 2003
LAWRENCE, R.G.R.	May 27, 1998
LECH, Ted	October 29, 1970
MACKAY, Ann	August 25, 2004
MCLEAN, Allan	October 8, 1999
MICHIE, Harry	October 15, 1970
MIDDLEBRO', John H.E.	May 17, 1999
MILNE, John E.	March 31, 2000
MITCHELL, Doug	December 30, 1999
MORIN, Gilles	September 30, 2004
NAPPER, William (Bill)	March 31, 2000
OLIVEIRA, Ivan	May 17, 1999

Member**Original ARB
Appointment**

RADE, Bernice M.	August 25, 2004
ROBERTSON, Luanne H.	June 30, 2000
ROHRER, Michael C.	July 21, 2000
ROGERS, F.N.	October 1, 1970
ROLLAND, Charles L.	March 31, 2000
ROMAS, George	August 25, 2004
SCHERER, Paul J.	May 17, 1999
SIGSWORTH, Oscar	October 1, 1970
SMITH, Barry A.	November 26, 1970
STILLMAN, Paul M.	March 26, 1975
STONE, Carl A.	October 1, 1970
SUTTON, William (Bill)	September 17, 2004
TENNANT, Bryan R.	March 31, 2000
TERSIGNI, Joe	May 30, 2001
THOMPSON, Edmund (Ted)	May 17, 1999
WHITNALL, Raymond A.	May 17, 1999
WYGER, Joseph M.	May 27, 1998
YOUNG, Ronald R.	May 27, 1998