

Appeals Streaming Strategy – 2009 and Beyond



With the new four-year reassessment cycle, commencing in 2009, there are significant changes to the appeals process. Residential property appeals require mandatory filing of Requests for Reconsideration (RfR) with the Municipal Property Assessment Corporation (MPAC) and/or Program Administrators for Farm, Managed Forest and Conservation Land properties by March 31. For other property types, the deadline to appeal to the ARB is March 31, unless an RfR is filed. If an RfR is filed, the deadline to appeal to the Assessment Review Board (ARB) is 90 days from the date of MPAC's decision. For third party appeals, where the appellant is not the property owner, the deadline to file with the ARB is March 31.

The Board continues to case manage its current caseload of approximately 66,000 pre-2009 complaints. Over 70% of the caseload is non-residential matters in pre-hearings.

With the revisions to the ARB's Rules of Practice and Procedure, effective April 1, 2009, the following guiding principles will be considered for the streaming of the new caseload.

- All appeals where a RfR decision has been issued will be scheduled into the Direct Hearing stream, regardless of value.
- Properties with values in excess of \$8M will be streamed into the Case Managed stream in the following municipalities: Cities of Toronto, Ottawa, and cities within York, Peel, Halton and Durham regions. For all other municipalities, properties valued in excess of \$4M will be streamed into the Case Managed stream. All properties below the noted thresholds will be streamed into the Direct Hearing stream.
- The Board will schedule appeals for the 2009 taxation year where there are no outstanding appeals from the previous years.
- The Board will not schedule 2009 appeals with previous year's appeals outstanding for the same roll number.
- The Board will provide 45 to 60 days notice of hearing events, but not less than 14 days without consent. Hearings on 2009 matters will begin in the summer of 2009.
- Parties will not normally be consulted on dates, but the Board on matters in the Case Managed stream will endeavour to contact parties to coordinate the commencement of scheduling.
- Parties may write to the Board and request to transfer streams for any property. Such requests must outline the basis for the request, and must be copied to all other parties. Please refer to the Board's Rules in this regard.
- Where practical, the Board will schedule appeals filed by representatives into the same hearing event.