

February 12, 2018

To: Members,
Board of Revision

Re: 2018 Hearing Schedule

RECOMMENDATION

That for the purpose of hearing and rendering decisions on 2018 appeals, the Board Chairperson be requested to appoint members to three panels and that two of the members be appointed as panel chairs.

CONCLUSION

The Board of Revision Office has received 203 annual assessment appeals to date. The 2018 hearing schedule has been set based on the availability of members, the appellants and the Assessor. It is proposed that three panels of three members each be established to hear appeals.

BACKGROUND

Section 199 of *The Cities Act* (the “Act”) provides that the Secretary of the Board of Revision shall set a date, time and location for a hearing before the Board of Revision. The Board Secretary has traditionally worked with Appellants, the City Assessor and the Board to evaluate the needs of all parties prior to determining a hearing schedule.

The purpose of this report is to update the Board on the status of the appeals and the plan for scheduling the 2018 appeal hearings.

DISCUSSION

2018 Annual Notices of Assessment were sent out on November 10, 2017 and the deadline for submitting appeals to the Board of Revision for 2018 was December 11, 2017. Amended Notices of Assessment were sent out on January 26, 2018, the deadline for submitting amended appeals are February 26, 2018.

The following chart summarizes the results of the Secretary’s review of the 203 appeals received to date. Additional Notices of Appeal may be received for the Board later in the year as a result of Amended or Supplemental Notices of Assessment being sent out by the Assessment Department.

2018 APPEAL STATISTICS AS AT FEBRUARY 7, 2018

Status	COMM	CONDR	MULTI	RESI	Totals
Appeals Received	158	3	34	8	203
Agreements - Withdrawn	3	1		1	5
Insufficient - Grounds	3			1	4
Insufficient - Fees					0
Insufficient - Grounds (To SMB)					0
Late (To Board)	2				
Late (To SMB)					0
Withdrawn	4	1		1	6
Sub-Total - Agreements, Insufficient, Late, Withdrawn	12	2	0	3	15
Appeals to be Heard	146	1	34	5	186

The agreements, insufficient and withdrawn appeals have not been scheduled to be heard by the Board. An estimated 186 appeals will be scheduled to be heard by the board in 2018. To date, only no amended appeals have been received.

After contacting appellants and consulting with the City Assessment staff, 186 appeals have been scheduled to be heard by three panels during the period from Monday, March 5, 2018 – Wednesday, May 2, 2018.

The panels will be appointed in accordance with Section 192(6) of the *Act*, which states that the Board Chairperson shall appoint a chairperson for each panel and appoint panels of not less than three persons. For 2018, the Board is made up of 8 members. Members will be provided with notice as soon as possible after the Chairperson has selected the panels for hearing the appeals.

In 2018, an effort has been made to have each panel deal with appeals on a particular issue. The hearings will be held in Henry Baker Hall, main floor of City Hall.

The following is a tentative schedule of the dates set for each panel:

PANEL #	HEARING DATES
Panel 1	March 5, 6, 7, 8, 22 April 5, 17
Panel 2	March 15, 26 April 9, 13 & 23
Panel 3	March 20 April 3, 16 & 30

Section 210(4) of the *Act* provides that the Board of Revision shall make all decisions on appeals within 180 days after the Assessment Notices are sent out. For 2018, the deadline for rendering decisions on the annual assessment appeals is scheduled for Wednesday, May 9, 2018.

Section 360(9) of the *Act* addresses a process for seeking an extension of time, if required. Since the decision deadline is May 9th and the hearings are scheduled to conclude on May 2nd, an application should not be required to extend the deadline, unless the Board feels it is necessary. The decision deadline for 2018 amended appeals is July 25, 2018.

RECOMMENDATION IMPLICATIONS

Financial Implications

The 2018 Budget includes funds for the operation of the Board of Revision.

Environmental Implications

None for this report.

Strategic Implications

None for this report.

Other Implications

None for this report.

Accessibility Implications

None for this report.

COMMUNICATIONS

None for this report.

DELEGATED AUTHORITY

The Board has authority for the disposition of this report.

Respectfully submitted,



Jim Nicol, Secretary
Board of Revision