



HEARING DIRECTIVES

Information for Parties to a Complaint

BOARD PURPOSE STATEMENT

The Central Alberta Regional Assessment Review Board is a quasi-judicial Board, as set out in the Municipal Government Act, which hears formal complaints filed in partner municipalities regarding Notices of Assessment or Tax Notices.

We are not employees of any municipality. We are an impartial, independent Board appointed by the Designated Officer. We receive administrative support from the Legal & Legislative Services Department of The City of Red Deer.

We strive to maintain assessment equity throughout the region by interpreting legislation and applying the principles of natural justice in view of the evidence presented. We strive to provide a fair hearing, using an unbiased, collaborative decision-making process and provide reasoned, quality decisions.

Table of Contents

PURPOSE OF DIRECTIVES.....	3
FAIRNESS & SERVICE COMMITMENTS.....	3
SETTING THE HEARING SCHEDULE	4
Rescheduling Requests.....	4
WITHDRAWING A COMPLAINT.....	4
HEARING PLATFORMS & FILING DOCUMENTS.....	5
PUBLIC ACCESS & PRIVACY	6
Documents Routinely Available to the Public	6
Records and Recordings of the Board	7
PRELIMINARY HEARINGS	7
MERIT HEARINGS.....	8
Procedure	8
Representation	9
Pecuniary Interest, Conflict of Interest & Bias,	9
Consolidation of Complaints	10
Distribution of Decisions	10
CASE MANAGEMENT	10

APPENDIX A	11
Definitions	11
APPENDIX B	12
Confidentiality Undertaking Form	12

PURPOSE OF DIRECTIVES

1. These Directives are in addition to the Central Alberta Regional Assessment Review Board’s (the ‘Board’) enabling legislation. If there is a discrepancy, the enabling legislation shall be paramount.
2. The purpose of these Directives is to:
 - 2.1. To provide information and transparency regarding the manner in which the Board will hold hearings and address related matters.
 - 2.2. Ensure a fair, open and accessible process in accordance with the principles of natural justice.
 - 2.3. Promote efficiency and timeliness of complaint proceedings.
3. The Board may waive or modify these Directives if deemed necessary for efficiency or fairness of the matter before it. The Board may also waive or modify these Directives if there are unusual circumstances or facts of a case that warrant a change.
4. All correspondence and communications to the Board shall be through the Clerk.

FAIRNESS & SERVICE COMMITMENTS

5. The Board will only consider matters within their mandate.
6. The Board will listen to all Parties and give them the opportunity to respond to the case.
7. The Board will ensure that all Parties have a full and fair opportunity to present their case.
8. The Board will be independent and impartial.
9. Whenever possible, the Board will honour the Parties’ legitimate expectations based on the stated Directives.
10. The Board will make all decisions with full participation of all panel members, in good faith, and based on relevant evidence.
11. The Board will provide adequate reasons for decisions.

12. The Board will evaluate these Directives annually, or as needed to make improvements and/or to correct mistakes whenever they are identified.

SETTING THE HEARING SCHEDULE

13. Setting the hearing dates is done in accordance with the legislation and at the discretion of the Clerk. When possible, hearings will be scheduled at a time of mutual convenience for all the Parties involved.
14. All discussions to establish hearing dates must include all Parties to a complaint.

Rescheduling Requests

15. A Rescheduling Request is a request to change a hearing date after a Notice of Hearing has been issued. The goal of a Rescheduling Request is to allow the Clerk to reschedule a hearing without putting the matter before the Board.
16. The Clerk may approve a Rescheduling Request only when there is agreement among all the Parties and all minimum legislated deadlines can be met.
17. A Rescheduling Request must be written and contain reasons for the request.
18. If the Clerk determines that the Board is not able to accommodate the request, the Clerk will notify the Parties and advise of alternative dates/times when the Board would be able to accommodate the request. In the event alternatives are not acceptable to the Parties, and if time permits, either Party or both may submit a request for a preliminary hearing to decide the matter. If time does not permit, the matter may be introduced as a preliminary matter at the merit hearing.
19. If the Clerk determines that the Board is able to accommodate the request, the Clerk will issue a 'Notice of Change to Hearing'.

WITHDRAWING A COMPLAINT

20. Parties may withdraw a complaint by filing a fully complete Withdrawal Form available through the Clerk or found published on the Board's website.
21. All Parties to a Complaint must agree to and sign the withdrawal form.

22. Subject to an express waiver from the Board or Clerk, Parties who submit an incomplete withdrawal form or submit their withdrawal on the date of the scheduled hearing shall appear before the Board to explain the reason for the late or incomplete withdrawal.

HEARING PLATFORMS & FILING DOCUMENTS

23. Hearings are open to the public. At the discretion of the Board, hearings may be held by way of:
- 23.1. An in-person hearing;
 - 23.2. A virtual, online hearing;
 - 23.3. A telephone or other form of electronic device;
 - 23.4. Written materials and submissions delivered to the Board; or
 - 23.5. Any combination of the above or any other means the Board or Clerk deems appropriate to ensure an open, fair and orderly hearing process.
24. The Board will try to accommodate requests of the Parties for a particular platform (e.g., in person), but this cannot be guaranteed.
25. Documents filed with the Board may be filed in person, by mail, or electronically. The Board prefers documents to be filed electronically with the following specifications:
- 25.1. documents to be in portable document format (.pdf); and
 - 25.2. documents to be unlocked – for purposes of creating the Record of Hearing.
- TIP:** when combining multiple pdf “form” documents into a single pdf (e.g., complaint forms), any form fields that have the same name in a document are automatically merged into one field. Parties should always verify that their combined document is correct.
26. Documents, whether paper or electronic, **must** be clear and understandable. All pages must be numbered consecutively.
27. Unless otherwise directed by the Board paper copies of disclosure are not required. The Parties decide between themselves whether paper copies are necessary and how they will be exchanged.
28. At least 3 days prior to a hearing, the Clerk will provide a package of Hearing Materials to the Board and the Parties. Hearing Materials include: the complaint as filed - including any documentation attached to the complaint form at time of filing; the Notice of Hearing and information on who received it; and any other documentation or correspondence on the file that might reasonably be seen as relevant to the hearing (e.g., rescheduling requests).

PUBLIC ACCESS & PRIVACY

29. The Board is a 'Public Body' as set out in the *Freedom of Information and Protection of Privacy Act* (FOIP). Further, the Board is bound by the 'open court principle', which is based on public confidence in the integrity of the court system.
30. Hearings of the Board are held in public or are made accessible to the public by electronic means (see: [Hearing Platforms](#)). A list of scheduled hearings is available by contacting the Board Clerk regionalarb@reddeer.ca, by telephone 403.342.8132, or looking on the Boards website at: reddeer.ca/RARB
31. The *Matters Respecting Assessment Complaints Regulation* (MRAC) compels disclosure of information between the Parties and the Board. Any personal or third party information contained within disclosure made in accordance with MRAC is collected under the authority of the *Municipal Government Act* (MGA), section 460 and FOIP, section 33(c).
32. Documents filed by the Parties during the disclosure process become evidence when entered as an exhibit at a hearing. Exhibits are routinely available to the public. (See: [Documents Routinely Available to the Public](#))
33. A Party may request that the Board seal a document, a portion of a document, a hearing, or a portion of the hearing from the public.
34. In addition to its enabling legislation, when considering a request to seal a document, a portion of a document, a hearing, or a portion of the hearing from the public, the Board will consider FOIP, the best interests of the public and the privacy of individuals.
35. In accordance with s. 464.1(3) of the MGA, if all or any part of a hearing is to be held in private, no Party may attend the hearing unless the Party files an undertaking in the general form and content as attached in Appendix B.

Documents Routinely Available to the Public

36. All Decisions of the Board are publicly available on the Board's website in accordance with section 40(1) of FOIP.
37. The following documents are made available to the public upon request:
 - 37.1. The Complaint Form
 - 37.2. Notice of Hearing
 - 37.3. Exhibits accepted by the Board and entered into evidence at the hearing
 - 37.4. Audio Recordings
 - 37.5. Records of Hearing and Statement of Records

38. Access and review of all other records will be administered in accordance with FOIP. For more information on this, contact the Board Clerk by email at regionalarb@reddeer.ca or by telephone 403.342.8132.

Records and Recordings of the Board

39. No original Board record or exhibit (or copies thereof), of any proceedings before the Board, may be removed from the office of the Clerk without the express authorization of the Clerk of the Board.
40. No person other than the panel or the Clerk is authorized to make an audio, video, photographic or other electronic record of Board proceedings or a verbatim record of Board proceedings, without obtaining permission from the Board prior to the hearing.
41. If the Board permits a Party to make a recording of the proceedings, a copy of the record is to be provided to the Board, at no cost to the Board. The Board may apply any other condition the Board finds appropriate.
42. During a hearing, no person may use or employ any electronic device that causes disruption to, or unacceptable distraction in, proceedings of the Board.

PRELIMINARY HEARINGS

43. The Board may meet as a single person panel or as a panel of three for preliminary hearings.
44. A Party to a complaint may make a request for a preliminary hearing.
45. In addition, the Clerk shall forward all complaints filed without a complaint fee, and those filed after the date stated on the Assessment Notice or Tax Notice, to the Board for a preliminary hearing.
46. At a preliminary hearing, the Board may make decisions on matters of procedure, including but not limited to:
 - 46.1. Determining Board jurisdiction.
 - 46.2. Deciding requests for postponements, withdrawals, or joint recommendations.
 - 46.3. Deciding a procedural or administrative matter.
 - 46.4. Deciding whether a person may participate in a proceeding and the extent of that participation.
 - 46.5. Directing the Parties to pursue dispute resolution discussions on their own, with a Case Manager, or with an independent facilitator.

- 46.6. Make any other order it deems appropriate that will allow the complaint to proceed in a fair and efficient manner.

MERIT HEARINGS

NOTE: The Board may alter hearing procedures to best suit the matters before it. However, the procedure most used is outlined below.

Procedure

47. The Presiding Officer calls the hearing to Order, advises that the proceedings are being recorded and may be used for transcription or provided upon request to the Courts and that no other recordings may be made without authorization from the Board.
48. The Clerk or the Presiding Officer introduces the complaint.
49. The Presiding Officer may choose to read the Board's Statement of Purpose and/or a Land Acknowledgement.
50. The Presiding Officer asks all Parties who wish to make submissions to the Board to identify themselves, to establish their capacity at the hearing or clarify their status. Parties may be asked to provide written confirmation of their status (e.g., Agent Authorization Form or other documentation).
51. The Presiding Officer asks panel members to introduce themselves. A best practice is to also ask panel members whether they have a bias or conflict to declare.
52. The Presiding Officer asks the Parties if they have any objection to any of the Board Members.
53. The Presiding Officer asks the Parties if there are any preliminary matters to be dealt with prior to start of the hearing. Preliminary matters may include but are not limited to:
 - 53.1. Jurisdiction of the Board;
 - 53.2. Incomplete or late filing;
 - 53.3. Requests for postponement or adjournment (see also MRAC s. 18);
 - 53.4. Disclosure matters; and
 - 53.5. Privacy matters.
54. The Presiding Officer refers to the Hearing Materials and disclosure packages and admits them into the record as Exhibits.
55. The Presiding Officer outlines rules and procedures to be followed for the complaint hearing:
 - 55.1. Questions are to be asked through the Presiding Officer
 - 55.2. The order of proceedings will be 1) Opening Statements, 2) Complainant Case & questions, 3) Respondent Case & questions, 4) Rebuttal by Complainant (must be direct rebuttal - must not

introduce any new evidence, argument, or case law) & questions, 5) Sur-rebuttal by Respondent (must be direct sur-rebuttal) & questions.

55.3. Recess

55.4. Closing Statements (Complainant goes last)

56. The Presiding Officer will confirm that the Parties have presented all the information they intend to present.
57. The Presiding Officer will advise the Parties that the Board makes its decisions in private, and a written decision will be issued within thirty (30) days of conclusion of the hearing.
58. The Presiding Officer adjourns the hearing.

Representation

59. Parties have the right to self represent or be represented by another person.
60. If the person representing a Party is being paid for their service (known as an Agent), an Agent Authorization Form must be filed with the Board.
61. If the person representing a Party is not being paid for their service, the Board recommends that the Party file a letter of authorization with the Board.

Pecuniary Interest, Conflict of Interest & Bias,

62. Board Members must not participate in a hearing in which they have a pecuniary interest. To determine pecuniary interests, the Board looks to pecuniary interest provisions in the MGA that apply to members of Council.
63. A conflict of interest occurs when an individual's personal interests – family, friendships, financial, or social factors – could compromise his or her judgment, decisions, or actions.
64. Parties have the right to an unbiased decision maker. Bias is an inclination of temperament or outlook – especially, it is a personal and sometimes unreasoned judgment.
65. If a Party is concerned about perceived or real pecuniary interests, conflict of interests or bias of a Board Member that is hearing their complaint, the Party should raise it with the Board at the earliest opportunity.
66. Board Members must inform the Board, at the earliest opportunity, of any basis on which an allegation of perceived or real conflict of interest, or bias might be raised with respect to any activity, interests, or relationships of the Board Member.

67. When considering the matter of perceived or real conflict of interest or bias, the test to apply is whether or not an informed person, acting independently and objectively, and having thought the matter through, would have a reasonable apprehension of conflict of interest or bias.
68. If anytime during, at the conclusion of a hearing, or during deliberations an allegation of perceived or real conflict of interest or bias has arisen; the Board Member will address the allegation in an open forum before determining whether or not to recuse themselves from participating.

Consolidation of Complaints

69. Where two or more complaints are pending before the Board, involving the same Complainant and with identical or similar issues or questions of fact or law, the Board may, with consent of all Parties, direct that:
 - 69.1. the proceedings, or any part of them be consolidated; or
 - 69.2. similar matters or parts be combined or heard at the same time; or
 - 69.3. the matters be heard immediately one after the other; or
 - 69.4. one or more of the matters be stayed until the determination of any one of them.

Distribution of Decisions

70. Decisions will be mailed to all Parties on the same day to the addresses on the file. If an email or fax number is provided to the Clerk decisions will also be sent electronically. The Clerk may not release the Decision to one Party in isolation of the other Party.

CASE MANAGEMENT

71. The Chair or the Clerk may identify complaints filed that will benefit from case management and assign a Case Manager accordingly.
72. A Case Manager may do one or more of the following:
 - 72.1. Direct Parties to clarify the issues in dispute.
 - 72.2. Identify any relevant agreed facts.
 - 72.3. Provide Parties with copies of correspondence received, decisions, authorities, and other information relevant to a complaint.
 - 72.4. Direct that communication with the Board or disclosure of some or all material or information be made or remade in approved electronic format or in paper copy, or any combination of both.
 - 72.5. Hold meetings or discussions with Parties to facilitate any of the above.
 - 72.6. Refer any matter to a panel for a preliminary hearing.
 - 72.7. A Party who disagrees with a Case Manager's actions or instructions may request a preliminary hearing.
73. If any Board Member or Clerk acts as a Case Manager in respect of a complaint, they will not participate in any subsequent hearing concerning the same complaint unless all Parties consent.

APPENDIX A

Definitions

In this document:

1. “*Board*” means the Central Alberta Regional Assessment Review Board sitting as the Local Assessment Review Board or Composite Assessment Review Board in one or three person panels so long as they are convened in accordance with the MGA and subordinate regulations.
2. “*Board Member*” means a board member appointed to the Central Alberta Regional Assessment Review Board.
3. “*Case Manager*” is a person mutually designated by the Chair and the Designated Officer to conduct case management.
4. “*Chair*” means the person appointed under s. 454.1(2), 454.2(2) or 455(2) of the MGA.
5. “*Clerk*” means the clerk of the Regional Assessment Review Board.
6. “*FOIP*” means the *Freedom of Information and Protection of Privacy Act*, R.S.A. Ch. F-25 as amended.
7. “*MRAC*” means the *Matters Relating to Assessment Complaints Regulation*, Alta Reg 310/2009.
8. “*MGA*” means the *Municipal Government Act*, R.S.A. Ch. M-26 as amended.
9. “*Party*” or “*Parties*” means the Complainant, Respondent, Owner, Agent and/or Lessee of the property that is the subject of the complaint but may also include another person or entity to which the Board has granted standing.
10. “*Presiding Officer*” means the person assigned to lead hearings. .
11. “*Record of Hearing*” means a document produced after a hearing at the conclusion of an assessment complaint in accordance with the MGA and MRAC.
12. “*Record*” means information of any form that the Board receives or issues as a result of receiving an assessment complaint filed in accordance with the Act but does not include software or any mechanism that produces records.
13. “*Statement of Records*” – means a document that is produced when an assessment complaint is filed and withdrawn prior to a hearing being held on the matter. Includes all correspondence relative to the complaint that would be included in the Record of Hearing had the matter proceeded to hearing.

APPENDIX B

Confidentiality Undertaking Form

TO: THE CENTRAL ALBERTA ASSESSMENT REVIEW BOARD

I, _____ ("the undersigned"), acknowledge that I will be the recipient of categories of information and related documents (collectively the "Information") for _____. The Information will be provided in the course of a property assessment complaint for the 20__ Tax Year to the Central Alberta Assessment Review Board (the "Assessment Complaint").

Further, I acknowledge that witnesses for the < choose Complainant or Respondent > will be testifying at the Assessment Complaint on matters connected to the Information (the "Related Testimony").

The undersigned acknowledges that the Information and the Related Testimony is non-public, confidential and/or proprietary in nature.

Substance of Confidentiality Undertaking:

< insert details >

Subject to paragraph 2 herein,

1. The undersigned hereby agrees that the Information and the Related Testimony will be kept confidential and will not be disclosed by the undersigned to any person or third party, in any manner whatsoever, in whole or in part, except as necessary for the purposes of the Assessment Complaint;
2. To the extent that it is necessary for the undersigned to disclose to any person or third party, in whole or in part, the Information or Related Testimony for the purposes of the Assessment Complaint, the undersigned will obtain an undertaking of confidentiality from any such person or third party in the same form as this undertaking prior to any such disclosure.

Notwithstanding paragraph 1 herein,

3. The undersigned is in no way limited or precluded from disclosing the Information and the Related Testimony to any employee or contractor of the Municipality for the purposes of the preparation of future assessments and other <type> assessments of the Municipality, on the understanding that the employees and contractors of the Municipality will maintain confidentiality over the Information and the Related Testimony in the same manner as it maintains confidentiality over information received from taxpayers pursuant to section 295(1) of the Municipal Government Act.

The undersigned will comply with any Court Order or Order of an assessment review board respecting disclosure of the Information and the Related Testimony.

DATED at the City of < >, in the Province of Alberta, this < > day of < >, 20 .

Witness Signature

Signature

Witness Printed Name

Printed Name

Witness Address

Address