

ARB Clerk Reference – LARB Timelines by Complaint Type

Complaint Type

	Assessments of residential property 3 or less dwelling units, or farm land	Business tax assessment	Non-assessment matters on assessment notice	Matters on tax notice	Administrative or Procedural Matters
Board	LARB	LARB	One-member LARB	One-member LARB	One-member LARB
Step and Timeline					
Assessment or tax notice sent					
(a) Number of days for filing a complaint	60 days	30 days	60 days	30 days	n/a
Complaint filed					
(b) Number of days to provide copy of complaint to respondent	30 days or less	30 days or less	30 days or less	30 days or less	n/a
(c) Soonest hearing date <i>after</i> complaint is filed	40 days	40 days	Depends on (b) and (d)	Depends on (b) and (d)	n/a
(d) Number of days before hearing to notify parties of time and place of hearing	35 days	35 days	15 days	15 days	15 days
(e) Number of days before hearing for complainant disclosure	25 days	25 days	5 days	5 days	5 days
(f) Number of days before hearing for respondent disclosure	10 days	10 days	5 days	5 days	5 days
(g) Number of days before hearing for complainant rebuttal	5 days	5 days	n/a	n/a	n/a
Merit hearing					
(h) Issue written decision	30 days	30 days	30 days	30 days	30 days
(i) Send decision	7 days	7 days	7 days	7 days	7 days