

COMPOSITION AND ROLES OF ONE LEVEL BOARDS

Application	Local Assessment Review Board	Composite Assessment Review Board	Municipal Government Board
Authority	Established by bylaw	Established by bylaw	Established through the <i>Municipal Government Act</i> .
Appointment	Council appoints persons as members.	Council appoints 2 persons as members, Minister appoints provincial member.	Members appointed by Order in Council
Composition	All local members. The chair is selected amongst the members.	Two local members and one provincial member. The chair must be the provincially appointed member.	Members of the Municipal Government Board. The chair is selected amongst the members.
	Three member panels with exceptions. One member panel appointed by Council.	Three member panels with exceptions. One member panel must be the person appointed by the Minister.	Minimum of three members on a panel, with exceptions. The administrator may select one member to sit as a panel.
Training	Basic level mandatory training for all members.	Advanced level mandatory training for all members. Provincially appointed member must meet provincial requirements	Advanced level mandatory training for all members. Presiding officers must meet provincial requirements, same as the presiding officers.
Jurisdiction	Hears complaints about non-assessment matters, such as local improvement tax and business tax, and about assessments of residential properties with 3 or less dwelling units and farm land.	Hears complaints about the assessment of non-residential properties and residential properties with 4 or more dwelling units.	Hears complaints about linear property and equalized assessments.
Quorum and Decision-making	Majority decision. Decision must be in writing giving reasons for the decision. If decision is not unanimous dissenting member must provide written dissenting decision.	Majority decision. Decision must be in writing giving reasons for the decision. If decision is not unanimous dissenting member must provide written dissenting decision.	Majority decision. Decision must be in writing giving reasons for the decision. If decision is not unanimous dissenting member must provide written dissenting decision.
Awarding of costs	Does not have authority to award costs for non-compliance matters.	Has authority to award costs, in accordance with the regulations, for non-compliance matters such as disclosure and timelines, and improper conduct.	Has authority to award costs, in accordance with the regulations, for non-compliance matters such as disclosure and timelines as well as improper conduct.
Remuneration	Municipalities have discretion for remuneration of members.	Municipalities with 10 or more complaints will be responsible for the remuneration of the provincial appointed member and have discretion for the remuneration of the remaining members. The province will be responsible for remuneration for the provincial chair in municipalities with less than 10 complaints.	Remuneration for members is the responsibility of the province.