

Proposed Complaint Process and Timelines - Composite Assessment Review Boards and Municipal Government Board

26-May-09

Chart A This chart shows the complaint process **timelines when a municipality sends its assessment notices at the latest date** (i.e., July 1), usually in conjunction with tax notices, and a complaint is filed on the *latest* allowed date (e.g., September 1)

January	February	March	April	May	June	July	August	September	October	November	December						
	February 28					July 1		September 1	October 1	November 1	November 15	December 1					
						Complaint period 60 days		30 days	30 days	15 days	15 days	hearing period 30 days					
<p>Assessment roll must be prepared by no later than February 28 (sec. 302 of the Act)</p>		<p>Assessment notices sent after roll is prepared, but not later than July 1 (currently before the end of the calendar year)</p> <p>Municipalities must include the provincial standardized complaint form with the assessment notice package, or inform taxpayers how to obtain the complaint form</p>				<p>60 day complaint period commences after notices sent (current complaint period 30 days). In this scenario, complaints must be filed by September 1</p> <p>In conjunction with enhanced access to information, extended complaint period provides more time for assessors and complainants to review and resolve some issues prior to complaint being filed</p> <p>When filing a complaint, the assessed person or taxpayer must submit a completed complaint form and any applicable filing fee</p>		<p>Complainant must submit disclosure <i>at least</i> 60 days before hearing (currently 21 days). In this scenario, the earliest hearing is December 1, disclosure must be submitted by October 1</p>		<p>Municipality must submit disclosure <i>at least</i> 30 days before hearing (currently 7 days). In this scenario, the earliest hearing is December 1, disclosure must be submitted by November 1</p>		<p>Complainant must submit rebuttal <i>at least</i> 15 days before hearing (currently 3 days)</p> <p>Buffer period for parties, including the boards, to prepare for hearing (currently 3 days)</p>		<p>In this scenario, for complaints filed on the last date of the complaint period (e.g., September 1), the earliest date that a hearing can be scheduled is December 1. However, for complaints that are filed before the last date of the complaint period, the earliest date that a hearing could be scheduled would move forward and the overall hearing period would be extended by the corresponding number of days</p> <p>All boards, including one member boards, must issue written decisions within 30 days after the hearing, but all decisions must be rendered prior to the end of the year</p>		<p>Appeal of decision from a board to Court of Queens Bench within 30 days of written decision</p>	
Taxpayers have right to request information year round (sec. 299 & 300)																	
									Must notify parties at least 70 days prior to hearing			(current notification period 45 days)					
									Earliest hearing date is 90 days after the complaint is filed; disclosure period 90 days								
In this scenario, the time period to resolve issues or administer complaints is 180 days (July 1 to December 31) and within the calendar year																	

Chart B This chart shows the complaint process timelines when a municipality sends its assessment notices *early* in the year (e.g., January 15) and a complaint is filed at the *latest* allowed date (e.g., March 15)

January	February	March	April	May	June	July	August	September	October	November	December		
January 15		March 15	April 15	May 15	June 1	June 15							
Complaint period 60 days		30 days	30 days	15 days	15 days	hearing period 195 days							
<p>Assessment roll prepared and assessment notices sent January 15</p> <p>In conjunction with enhanced access to information, extended complaint period provides more time for assessors and complainants to review and resolve some issues prior to complaint being filed</p> <p>When filing a complaint, the assessed person or taxpayer must submit a completed complaint form and any applicable filing fee</p>		<p>Complainant must submit disclosure <i>at least</i> 60 days before hearing (currently 21 days). In this scenario, the earliest hearing is June 15, disclosure must be submitted by April 15</p>		<p>Municipality must submit disclosure <i>at least</i> 30 days before hearing (currently 7 days). In this scenario, the earliest hearing is June 15, disclosure must be submitted by May 15</p>		<p>Complainant must submit rebuttal <i>at least</i> 15 days before hearing (currently 3 days)</p> <p>Buffer period for parties, including the boards, to prepare for hearing (currently 3 days)</p>		<p>In this scenario, for complaints filed on the last date of the complaint period (e.g., March 15), the earliest date that a hearing can be scheduled is June 15. However, for complaints that are filed before the last date of the complaint period, the earliest date that a hearing could be scheduled would move forward and the overall hearing period would be extended by the corresponding number of days</p> <p>All boards, including one member boards, must issue written decisions within 30 days after the hearing, but all decisions must be rendered prior to the end of the year</p>				<p>Appeal of decision from a board to Court of Queens Bench within 30 days of written decision</p>	
Taxpayers have right to request information year round (sec. 299 & 300)													
									Must notify parties at least 70 days prior to hearing			(current notification period 45 days)	
									Earliest hearing date is 90 days after the complaint is filed; disclosure period 90 days				
In this scenario, the time period to resolve issues or administer complaints is 350 days (January 15 to December 31) and within the calendar year													

Note: The days shown are consecutive days. The complaint period (60 days) and the disclosure period (30+30+15+15 days) will always remain the same, but the number of days available for hearings will depend on when assessment notices are issued and if a complaint is filed *before* the 60 day complaint period has ended.