

Proposed Complaint Process and Timelines - Local Assessment Review Boards

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)

Feb 28						July 1		September 1		October 10	
January	February	March	April	May	June	July	August	September	October	November	December
<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>Complaint period 60 days</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>Disclosure period 40 days</p> <p>Complainant must submit disclosure at least 25 days prior to hearing; municipality must submit disclosure at least 10 days prior to hearing, and complainant must submit rebuttal at least 5 days prior to hearing (currently both parties must disclose within a "reasonable time" before the hearing). In this scenario, the <i>earliest</i> hearing date is October 10, the complainant must disclose by September 15, the municipality must disclose by September 30 and the complainant must submit rebuttal by October 5</p>		<p>hearing period 80 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 October 10. 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>					
<p>Taxpayers have right to request information year round (sec. 299 & 300)</p>											
<p>Must notify parties at least 35 days before hearing (current notification period 14 days)</p> <p>Earliest hearing date 40 days after complaint is filed</p>											
<p>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</p>											

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 15		March 15		April 25							
January	February	March	April	May	June	July	August	September	October	November	December
<p>Complaint period 60 days</p> <p>60 day complaint period commences after notices sent (current complaint period 30 days). In this scenario, complaints must be filed by March 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>Disclosure period 40 days</p> <p>Complainant must submit disclosure at least 25 days prior to hearing; municipality must submit disclosure at least 10 days prior to hearing, and complainant must submit rebuttal at least 5 days prior to hearing (currently both parties must disclose within a "reasonable time" before the hearing). In this scenario, the earliest hearing date is April 25, the complainant must disclose by April 1, the municipality must disclose by April 15 and the complainant must submit rebuttal by April 20</p>		<p>hearing period 245 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 April 25. However, for complaints that are filed <i>before</i> 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>Assessment roll prepared and assessment notices sent January 15</p>											
<p>Assessment notice package must contain standardized complaint form (see chart A)</p>											
<p>Appeal of decision from a board to Court of Queens Bench within 30 days of written decision</p>											
<p>Taxpayers have right to request information year round (sec. 299 & 300)</p>											
<p>Must notify parties at least 35 days before hearing (current notification period 14 days)</p> <p>Earliest hearing date 40 days after complaint is filed</p>											
<p>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</p>											

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.