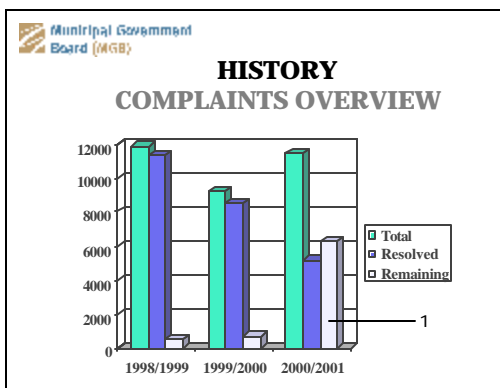


On March 19, 2002 the Municipal Government Board (MGB) held its second annual linear complaint workshop in Red Deer. Last year's objective was to develop a procedure to be more effective, efficient and timely in completing the process for hearing and deciding linear complaints. This year was seen as an opportunity to assess last year's improvements and to consider further changes to the complaint process.

In attendance were 22 delegates from a cross section of parties who appear before the MGB on these matters. Delegates consisted of representatives of oil and gas companies, tax consultants for companies and municipalities, a representative from the Canadian Association of Petroleum Producers and the Alberta Assessors' Association, and staff from the Assessment Services Branch of Municipal Affairs.

The MGB outlined the following historical facts:

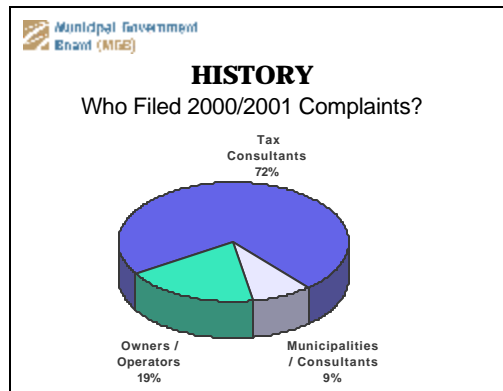
- Prior to tax year 1999 the number of linear complaints averaged 6,000 PPIIDs (Permanent Property Inventory Identifiers).
- Complaint overview of tax years 1999-2001:



1: The remaining complaints for 2001 include legal issues that involve decisions from the 2000 tax year or issues where matters have been heard by the MGB and a Board Order is being written. Other issues are pending a study, await party response or a court decision.

- During 1999, 2000 and 2001 the number of linear complaints fluctuated between 9,000 and 12,000. After 1998 the nature of the complaints changed to include significant jurisdictional and legal issues.
- Very few complaints proceeded to hearings in previous years.

- In 2001 tax year the complaints were filed by the following complainants:



At the workshop delegates discussed the results of last year's improvements with consideration for continued change. The focus was on the new complaint form, electronic filing, two weeks of administrative hearings, the MGB Newsletter, and Case Management. The following summarizes the discussions.


New Complaint Form

- In general the new complaint form is well received. Clear categorization of complaints is beneficial to the process.
- The instructions on how to complete the form are helpful.
- Suggested additions are: more space for municipality name/assessee name, a blank column for future decisions, and the relevant assessment or tax year.
- For submitting numerous PPI-IDs it would be useful to attach a spreadsheet to one complaint form rather than filling in numerous forms. For this purpose an Excel template could be posted at the MGB website.

Electronic Filing


- For 2002 attach the electronic spreadsheet to the complaint form
- The suggestion for 2003 would be to place a complaint column on the assessor's detail report.
- The new form can be downloaded from the MGB's Home Page, filled in and emailed to the MGB. This is considered an advantage because it saves time, paper, and prompts an immediate feedback. Email communications diminish the need for telephone calls to learn what is needed.

Two Weeks of Administrative Hearings

 **Municipal Government Board (MGB)**

TWO WEEKS OF HEARINGS

- Two Weeks of Hearings
 - August 20-31, 2001
- Grouping of Complaints Filed by
 - Tax Consultant
 - Owner / Operator



- The administrative hearings were received as positive for timely resolution of complaints.
- These hearings resolved non-legal issues.
- An amended notice was issued weeks before the scheduled hearings. Due to this the time to prepare for these hearings was limited.
- 2002 hearings will be scheduled as of June 21, 2002.

MGB Newsletter

- MGB Newsletter is a good initiative to inform industry and municipalities on the linear complaint process.
- The following suggestions were made:
 1. Include the month in which it is published.
 2. Post Newsletter to the Internet.
 3. Include the outstanding legal issues and a status of all complaints.
 4. Publish twice a year.
 5. Suggested topic: The Linear Complaint Process – How to from Start to Finish.

Case Management

- Continue to use on large appeals

Other

- A specific Ownership Only form was created to deal with this year's ownership issue. The assessment notice mailed on February 28 will reflect ownership status as of December 31, 2001. As soon as the status as of February 28, 2002 is available from the AEUB database, properties that changed ownership between December 31 and February 28 will be included in an amended notice. To facilitate processing any complaint that falls in this category, the MGB has created an "Ownership Only" form. For other complaints the parties are asked to use the regular complaint forms that are posted on the Internet. Most forms are available at <http://www.gov.ab.ca/ma/mgb> or from the MGB office. The forms can be forwarded to the MGB at mgbmail@gov.ab.ca or by fax or regular mail.

- The Instruction Guide supplementing the complaint form is considered helpful.
- Up to now, a Notice of Decision reflected only the total assessment amount per assessee/municipality. The parties requested that a Notice of Decision reflects the decision for each assessed property rather than the total assessment per assessee/municipality. This will provide clarity on the specific properties involved.
- A copy of the Status of Complaint (acknowledging receipt to the complainant) is sent to all affected parties. Complaint details are currently not included. The affected parties have requested the complaint details to clarify reasons for each property under complaint.
- One of the parties requested that the MGB publish a procedure guide specifically for Linear.
- Personal assistance from MGB Staff is necessary and appreciated.
- On April 22, 2002 Assessment Services will have received a copy from the MGB of all complaints filed by the April 15 deadline.

MGB actions for 2002

- Include in Status of Complaint (acknowledging the complaint) the option to phone the MGB for complaint details.
- Notice of Decision will reflect the assessment changes on PPI-ID level
- The MGB will post on the Internet:
 1. Current and future MGB Newsletter(s).
 2. For optional use, a blank Excel template for attaching complaint details to the current complaint form. **No signature is required when filing electronically.**
 3. Withdrawal Form.
 4. A list of municipalities and companies involved in this year's complaint process will be posted after the April 15 deadline.

Future MGB actions

- To host an annual workshop.
- To continue to improve communication and streamlining of the linear complaints process.

Thank you

The MGB wishes to thank all parties for their attendance and constructive input.

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