

2003 Linear Complaint Workshop

On February 27, 2003 the Municipal Government Board (MGB) held its third annual linear complaint workshop in Red Deer. Last year's objective was seen as an opportunity to assess the situation and consider further changes to the complaint process. This year the focus was on the 150-day timeline for hearing and deciding complaints and those issues in the complaint process impeding the ability to achieve the 150 days.

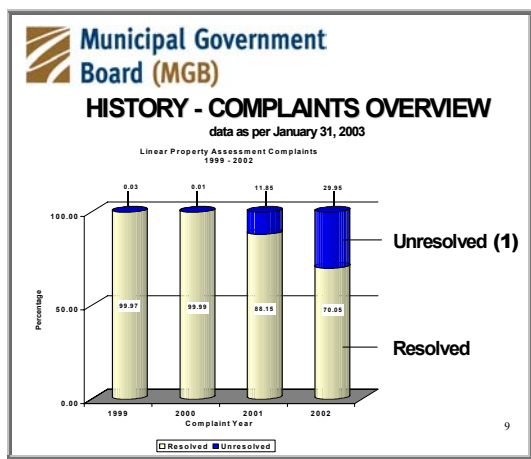
In attendance were 20 delegates from a cross section of parties who appear before the MGB on these matters. Delegates consisted of representatives of oil and gas companies, tax consultants for companies and municipalities, Law firms representing the parties, a representative from the Alberta Assessors' Association and a delegation from the Assessment Services Branch of Municipal Affairs.

Historical Facts

The MGB outlined the following historical facts:

- Complaint overview of tax years 1999-2002

Resolved/Unresolved complaints

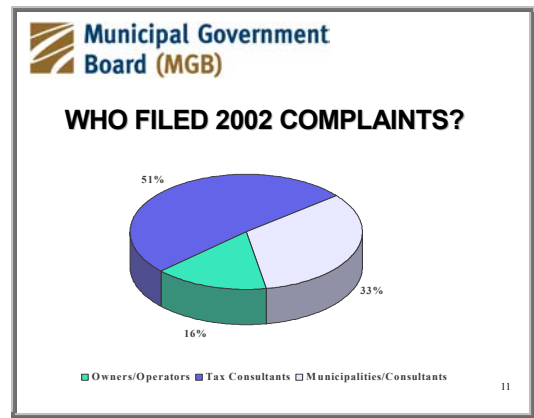


(1): The remaining complaints for 2002 include legal and complex issues or issues where matters have been heard by the MGB and a decision is pending.

- Between 1999 and 2002 the number of linear complaints fluctuated between 9,000 and 12,000 PPI-IDs. The MGB conducts approximately two weeks of hearings dealing

with administrative or inventory related disputes.

- Since 1998 the nature of the complaints changed as issues have become more complex.
- The number of hearings dealing with complex issues has increased to five per year. The duration of these hearings range between one and ten days.
- The majority of complaints is filed by tax consultants for the oil & gas companies and the municipalities.



Last Year's Results and Progress

The MGB initiated changes based on the results of last year's workshop. These changes included:

- MGB decision delivered by PPI-ID vs. Total Municipality/Assessee Roll.
- Status of Complaint provides the parties the opportunity to phone for complaint details.
- A list of all municipal complaints is e-mailed to the representatives of the impacted property owners.
- The MGB has posted to the MGB Internet site an Excel template to attach to the complaint form for filing large numbers of linear complaints, a withdrawal form, MGB newsletters, and the reports on past linear workshops.

Successes

In the past year the following targets were achieved:

- inventory complaints completed within 150 days.

- The reduction of the complaints backlog. Only complex issues remain.
- The MGB has become more proactive in scheduling hearings and setting deadlines.
- The new complaint forms have been improved and expanded.
- Electronic filing has increased by 50%.

Linear MGB Decisions to Court

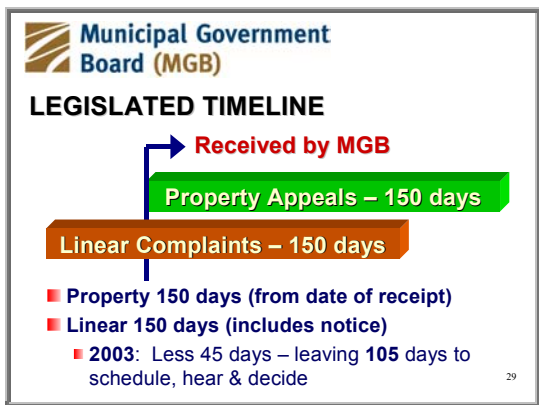
The status of those linear decisions that were challenged before the Courts over the past year is reported as follows.

- **MGB 099/99** - Telus. The MGB decision has been upheld by the Court of Appeal. The request for leave to the Supreme Court was denied.
- **MGB 136/01** – Missing properties and amended assessments. The Board decision was upheld by the Courts.
- **MGB 168/01 & 173/01** – Pipeline attached to abandoned well. The matter has been adjourned at the request of the parties.
- **MGB 106/02** – Alliance Pipeline. This matter has not yet been heard by the Court.
- **MGB 006/03** – GT Group Telecom. Two challenges have been filed with the Courts to stop the MGB from hearing the complaint. The first one has been denied, the second one is pending.

2003 Tax Year

This year's assessment notices were mailed on or before January 31, 2003. The deadline for filing linear complaints was March 17, 2003.

Legislated Timeline for Linear Complaints



At the workshop delegates discussed the 150-day legislative timeline and its affect on the inventory and more complex complaints. The following summarizes the discussions.

- For linear complaints the 150-day timeline starts when the assessment notice is mailed.
- The Complainant is requested to provide more detailed explanation in the reasons for complaint.
- The complaint form requires more space to provide additional details in the reasons.
- The Respondent asked to receive complaints in a more complete and timely fashion.
- The Intervenor require more timely and complete notice.
- Inventory complaints can be dealt with in 150 days.
- Complex complaints should be case-managed and removed from the mainstream hearing process.
- The 150-day timeline is limiting for complex cases.
- The introduction of a step-by-step process for early disclosure of information will help speed up the process for complex cases.
- There should be a consequence for lack of information and not meeting deadlines.
- More case management for more timely exchange of information between parties.
- The nature of the complaint should be understood by each party well before the start of the hearing.
- Alternative dispute resolution should be considered as an alternative.

MGB Actions for 2003

- The Status of Complaint (acknowledging the complaint) will now include a notice to the municipalities outlining specific rules to follow should they wish to become an intervenor.
- The Complaint form is expanded with the assessment year and taxation year of the complaint.
- The Complaint form is adjusted to provide more opportunity to expand on the reasons for the complaint.
- Increased use of preliminary hearings to sort complaints into simple inventory matters and complex matters.

Thank You

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

Alberta Municipal Government Board
 15th Floor, Commerce Place
 10155 – 102 Street NW
 Edmonton, Alberta, Canada T5J 4L4
Tel.: 780.427.4864 **Fax:** 780.427.0986
Website: <http://www.gov.ab.ca/ma/mgb>
Email: mgbmail@gov.ab.ca