



2005/06 Linear Complaint Workshop

The Municipal Government Board (MGB) held its 5th annual linear client group workshop on October 4, 2005 in Red Deer. Participants were invited from industry, associations, municipalities and government to look at the linear complaint process. Twenty-four representatives attended from the oil and gas industry, tax consultants, municipalities, associations and the government.

Previous years' workshops focused on establishing and maintaining dialogue between the clients to further developments and set new courses of action for scheduling and hearing complaints. The goal at this year's workshop was to continue to develop the communication and trust between the parties for improving the linear complaint process. This included evaluating previous actions and identifying new challenges.

In 2005, the MGB noticed a slight increase in linear complaints compared to a drop the year before. However, it is the complexity of the complaints that created increases in the workload, presenting new challenges on time and resources of both the MGB and the parties.

Strengths and weaknesses in all aspects of the complaint system were discussed and opportunities were identified for improving current linear complaint processes and practices. Discussions produced numerous suggestions and recommendations, outlined in the 3rd column on this page. (Cont. pg 2)

Plans implemented in 2005

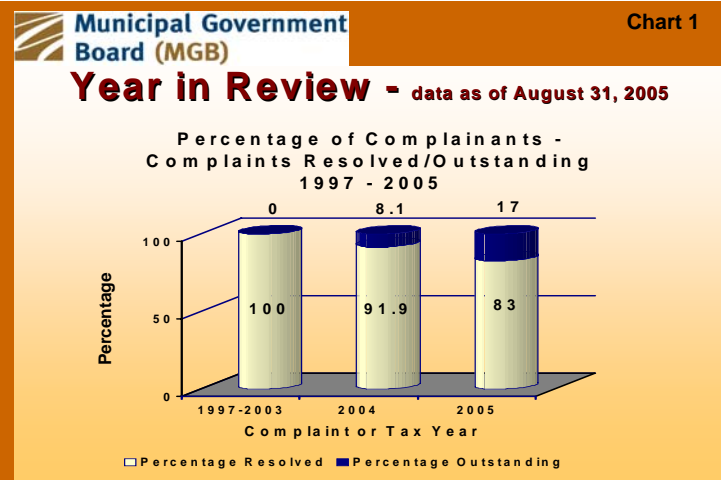
- MGB followed similar processes for administering complex and inventory complaints.
- Changes made to the complaint application requiring parties to show they have initiated discussions.
- MGB scheduled the first round of preliminary hearing three weeks earlier than the previous year.
- MGB grouped complaints for hearing purposes.
- To reduce hearing time, the MGB requested parties come to the table more prepared.
- MGB required more complete complaint applications including more sufficient reasons.
- Strived to reduce the number of preliminary hearings.

2006 remarks, suggestions and recommendations included:

- Increased trust between the parties would positively influence and streamline the complaint process.
- More problems should be resolved between the parties rather than going to MGB hearings.
- Schedule the first round of preliminary hearings even earlier than last year.
- Implement an alternate dispute resolution mechanism prior to hearings.
- Provide more people resources during peak periods (by MGB and all parties).
- Identify more detailed complaint description categories to faster process the complaints.
- Ensure clarity is provided on the issues at the preliminary hearing stage.
- All hearings should be completed by December 31.
- Any legal issues on MGB jurisdiction should be decided by the courts prior to merit hearings.
- On pure points of law, the MGB should obtain (and provide to parties) a legal opinion before holding merit hearings.
- Faster MGB decisions on joint recommendations.
- A reduction in the number of lawyers involved in the process.

ACRONYMS USED IN THE LINEAR COMPLAINT PROCESS

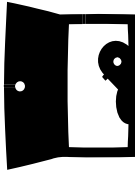
• ACC	Assessment Classification Code
• (A)EUB	(Alberta) Energy and Utilities Board
• AJ	Assessment Jurisdiction
• ALPAS	Alberta Linear Property Assessment System
• ASB	Assessment Services Branch
• AYM	Assessment Year Modifier
• CCRG	Construction Cost Reporting Guide
• DLA	Designated Linear Assessor
• LPAU	Linear Property Assessment Unit
• LPAU-ID	Linear Property Assessment Unit Identifier
• MGA	Municipal Government Act
• MGB	Municipal Government Board
• RFI	Request for Information
• TJ	Tax Jurisdiction



A peek behind the scenes

(Cont. from pg. 1)

In an effort to achieve transparency in the linear complaint process, workshop participants were provided “a peek behind the scenes” on processes followed by the MGB, the Designated Linear Assessor (DLA) and a major tax consultant (as an example of a Complainant).



The tax consultant presented how their firm reviews an assessment, prepares and files a complaint, makes submissions, prepares for hearings, discusses solutions with the DLA, and the expectations it has

of other parties to a complaint.

The DLA provided information on its organization and brought forward matters such as staffing, communication and its vision on how to narrow and better define issues in an attempt to resolve matters under dispute.

The MGB described its process after it receives a complaint application and set out requirements for completing an application. Also, the MGB explained how it met various responsibilities including training of Board Members and Staff. Further, it outlined results of its annual Stakeholder Satisfaction Survey.

2006 - Plans and actions

- Hold workshop annually only when there is value provided to all parties such as increasing communication and trust and/or providing increased understanding of the complaint process.
- Start preliminary hearings sooner, within four weeks of the application deadline.
- Recommendations signed by both parties will be fast-tracked outside of the hearing environment.
- MGB administrative and professional resources will be applied earlier in process to assist

with dispute identification and resolution. Facilitation will include meetings to clarify and quantify matters under complaint and to initiate dispute resolution.

- Parties to complaints will be encouraged to meet prior to formal meetings with the MGB.
- Schedule all 2006 merit hearings before December 31, 2006.
- Set out a process where parties or the MGB can approach the courts on jurisdictional matters or pure points of law.

2006 - Dates

- The legislated timeline for hearing linear complaints is 150 days from the day the assessment notice is sent.
- The anticipated mailing date of the

2006 assessment notice is **January 31, 2006**.

- The anticipated deadline for submitting 2006 complaints is **March 17, 2006**.

Contact Information

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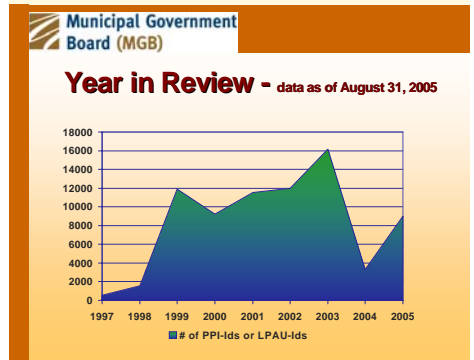
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EYE ON HISTORY



- **Status of complaints 1997-2005** (Chart 1 on the front page).
- **Overview of complaint volume over the past years** (Chart 2).
- **2004 complaints: 4 decisions remain pending and 5 complaints remain to be heard/reheard. Four of those will be combined with 2005 complaints.**
- **In 2005, 9,000 linear complaints were filed by 146 Complainants.**
- **About 70% of the Complainants filed in the last 2 business days prior to the March 17 deadline.**
- **In 2005, 77% of the Complainants were represented by tax consultants.**
- **Most 2005 hearings will be concluded by December 31, 2005; one complaint has been rescheduled for 2006.**

Chart 2



THANK YOU!

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

