

MUNICIPAL GOVERNMENT BOARD

PROPERTY ASSESSMENT APPEAL BULLETIN NO. 3-2008

Date: October 3, 2008

REQUESTS TO CONFIRM ASSESSMENTS MGB PRACTICE

BACKGROUND

A practice has emerged amongst some parties to request the MGB to confirm an Assessment Review Board (ARB) decision(s) that they have appealed. Originally, the party appealed on the basis that the ARB decision(s) created an assessment which is too high, or too low (usually an appeal or cross-appeal from a municipality) thus not achieving market value or equity with similar properties in the municipality. This information bulletin addresses how the MGB will respond to requests to confirm the decision of the ARB.

MGB PRACTICE

The MGB will treat such requests as a withdrawal or an abandonment of the appeal. A request for confirmation indicates to the MGB that there is no longer a dispute related to the decision of the ARB. As a result there is no decision to be made by the MGB. A notice of the MGB closing the file will be sent to the Appellant with a copy to the Respondent.

In the case where the Appellant is the assessed person, the MGB through its administration will issue a notice (see sample attached) to the assessed person and their representative, that the appeal or appeals regarding the roll number(s) have been closed and that the ARB decision(s) remains in force. A copy will be sent to the Respondent municipality.

In the case where the Appellant is the municipality or the municipality has filed a cross appeal, the MGB will issue a notice to the Municipal Assessor and the municipality with a copy to the assessed person and their representative.

The MGB prefers these matters be dealt with prior to a hearing on the roll numbers being scheduled, and so parties should notify the MGB administration directly when these circumstances arise. Consequently, if a request for confirmation is raised at a hearing the MGB panel will refer the matter(s) to the MGB administration for the issuance of the appropriate correspondence.

This practice will be effective November 1, 2008

