**MGB LINEAR AND EQUALIZED ASSESSMENT COMPLAINT PROCEDURE RULES**

**TABLE OF CONTENTS**

**PREFACE** ................................................................. 3

**Operating Principles** .................................................. 3

**Purpose of the Rules** .................................................... 3

**Part A - Interpretation and Application of these Rules** ............... 4

1. Definitions ............................................................................. 4
2. Application of These Rules .................................................. 5
3. Effect of Non-compliance ................................................... 5

**Part B - Communication with and Representation before the Board** .... 5

4. Communication with the Board............................................ 5
5. Representation................................................................. 5

**Part C - Procedures to Facilitate Complaint Applications** ............... 6

6. Commencement of Complaints............................................. 6
7. Late or Incomplete Notices of Complaint .................................. 6

**Part D - Case Management and Preliminary Hearings** ................. 7

8. Case Management............................................................. 7
9. Preliminary Hearings.......................................................... 8

**Part E - Prehearing Submissions and Disclosure** ....................... 9

10. Party and Intervenor Submissions....................................... 9
11. Form of Documents ........................................................... 10

*Effective January 1, 2013*
PREFACE

These *Linear and Equalized Assessment Complaint Procedure Rules* were established under section 523 of the *Municipal Government Act*. They apply to all linear and equalized assessment complaints filed or still open on or after January 1, 2013, and replace the Board’s “Procedure Guide”, dated January 2000.

Informal bulletins explaining linear and equalized hearings and the subject matter they deal with can be found on the Municipal Government Board website:

[http://www.mgb.alberta.ca](http://www.mgb.alberta.ca)

For further enquiries, you can also contact the Board’s office at 780-427-4864 (outside Edmonton call 310-0000 to be connected toll free) or by email mgbmail@gov.ab.ca

---

**Purpose of the Rules**

The purpose of these *Rules* is to

- Provide information about the steps required to pursue linear and equalized assessment complaints before the MGB.
- Ensure a fair, open and accessible process in accordance with the principles of natural justice.
- Increase the efficiency and timeliness of appeal proceedings.

---

**Operating Principles**

These *Rules* recognize the following principles:

- Parties must have a fair opportunity to be heard and to understand and respond to one another's positions.
- Procedures should be accessible and easy to follow.
- Parties are encouraged to resolve as many issues as possible through informal discussions before the hearing.
Part A – Interpretation and Application of these Rules

1. Definitions

1.1 “Act” means the Alberta Municipal Government Act, RSA 2000, c M-26, as amended from time to time.

1.2 “Complainant” means the person who has lodged a complaint with the Board.

1.3 “Board” means the Municipal Government Board and includes any panel of the Municipal Government Board.

1.4 “Board administration” means staff engaged to assist the Board and Chair carry out their duties.

1.5 “Board member” means a member of the Board appointed by the Lieutenant Governor in Council pursuant to section 486 of the Act.

1.6 “Case manager” means a board member or member of the board administration designated by the Chair as such.

1.7 “Chair”, for the purposes of these Rules, means the person to whom the powers of the Administrator have been delegated under section 486(4) of the Act.

1.8 “Days” means calendar days.

1.9 “Intervenor” means

(a) A municipality when it is participating as an intervenor pursuant to these Rules or section 508 of the Act; or

(b) A person who has an interest that may be affected by a complaint but is not a party and whom the Board permits to participate in its proceedings to the extent of that interest.

1.10 “MRAC” means the Matters Relating to Assessment Complaints Regulation, as amended from time to time.

1.11 “Panel” means a panel selected pursuant to section 487 of the Act.

1.12 “Party” means a person recognized by the Board as a complainant or respondent entitled to disclosure under Part 2 or Part 3 of MRAC.
“Person” includes a natural person, government agency, corporate or other legal entity.

“Rules” means these Linear and Equalized Assessment Complaint Procedure Rules.

2. Application of These Rules

2.1 Subject to Rules 2.2 and 2.3, these Rules apply to linear and equalized assessment complaints filed with the Board pursuant to section 491(1) of the Act.

2.2 These Rules apply to the extent they are consistent with the Act and regulations made under the Act.

2.3 The Board may give specific procedural directions which, to the extent of those directions, waive or modify the Rules for any given case.

3. Effect of Non-compliance

3.1 If a person fails to comply with the Rules or with an order of the Board, a panel may

(a) Limit or bar the presentation of evidence or argument or give it less weight, where the person has disregarded a Rule or Board decision concerning the exchange of evidence or argument,

(b) Order the non-complying person to reimburse another person for costs incurred as a result of the non-compliance, or

(c) Take any other action it deems appropriate.

Part B – Communication with and Representation before the Board

4. Communication with the Board

4.1 Unless made during a hearing, preliminary hearing, or case management meeting, communications with the Board about specific ongoing proceedings must be made through the Board administration.

4.2 The Board administration may copy correspondence received to other persons in order to facilitate Board proceedings.

5. Representation

5.1 Persons entitled to participate in Board proceedings may represent themselves or be represented by another person.
5.2 Unless otherwise requested by the Board or the Board administration, if an agent authorization form is required by MRAC, it may be filed with the Board at any time up to and including the time of hearing.

5.3 If no agent authorization form is required by MRAC, upon the Board's or the Board administration’s request, a person who acts for another person must provide

(a) Proof of authorization to act for the other person, and
(b) An address for service

by the date requested by the Board or the Board administration.

Part C – Procedures to Facilitate Complaint Applications

6. Commencement of Complaints

6.1 A complaint about a linear assessment under section 492 of the Act may be filed with the Board using the appropriate complaint form located on the Board’s website.

6.2 A complaint about an equalized assessment under section 321 of the Act may be filed with the Board using the form attached to these Rules as Appendix "A".

7. Late or Incomplete Notices of Complaint

7.1 The Board administration may notify persons who have filed late complaints that their complaints will not be processed, subject to Board direction under Rule 7.3.

7.2 The Board administration may direct a person who has filed an incomplete complaint to

(a) File a completed complaint form, or

(b) Provide any information necessary to complete the complaint form

within the complaint period prescribed under the Act.

7.3 A person who has received a notice or direction under Rules 7.1 or 7.2 may request a preliminary hearing to determine the question of lateness or incompleteness and its effect on the complaint.
Part D – Case Management and Preliminary Hearings

8. Case Management

8.1 A case manager may do one or more of the following:

(a) Identify parties and intervenors and direct them to

   (i) Clarify or focus the issues in dispute.

   (ii) Identify any relevant agreed facts.

   (iii) Identify any witnesses to be called and provide a summary of the evidence intended to be introduced through those witnesses.

(b) Provide parties or intervenors with copies of correspondence received, decisions, authorities and other information relevant to an complaint.

(c) Direct disclosure of material or information from any party or intervenor to facilitate a fair, orderly and timely process or to promote compliance with these Rules.

(d) Direct that communication with the Board or disclosure of some or all material or information be made or remade in approved electronic format or in hard copy, or any combination of both.

(e) Direct that evidence be submitted to the Board by affidavit by a particular date.

(f) Establish or reschedule dates for hearings, disclosure, or exchanges of information.

(g) Hold meetings or discussions with parties or intervenors to facilitate any of the above.

(h) Refer any matter to a panel for a preliminary hearing.

8.2 A party who disagrees with a case manager's directive may request a preliminary hearing.

8.3 A Board member who has acted as a case manager in respect of a matter will not participate in any subsequent hearing concerning the same matter unless all affected participants consent.
9. **Preliminary Hearings**

9.1 At a preliminary hearing, a panel may

(a) Direct the parties to pursue discussions on their own, with a case manager, or with another independent facilitator by specified dates and monitor the progress of such discussions.

(b) Determine the extent of disclosure required and direct parties or intervenors to provide or expand particulars, signed witness reports, legal analyses, authorities, or any other relevant documents or material.

(c) Give directions for disclosure or exchange of material, including the timing for the production of the material, the persons to whom the material must be produced, measures to protect confidential information, and any further directions it deems necessary.

(d) Determine whether procedures, filing or disclosure requirements established by legislation or the Board have been met and determine the effects of any defects.

(e) Determine whether a person may participate in a proceeding and the extent of that participation.

(f) Determine what matters are properly before the Board or whether one or more grounds of complaint should be struck out as frivolous or not reasonably supportable.

(g) Determine requests for postponements, withdrawals, or joint recommendations.

(h) Determine a procedural or administrative matter that may be considered by a one-member panel pursuant to MRAC.

(i) Make any other order it deems appropriate to establish procedures by which the complaint may proceed in a fair and expeditious manner.

9.2 Board members who have heard or participated in a panel for a preliminary hearing may also hear or participate in panels for any subsequent hearings concerning the same proceeding if so scheduled by the Chair.
Part E – Prehearing Submissions and Disclosure

10. Party and Intervenor Submissions

Complete prehearing submissions prevent surprises and unnecessary delays

10.1 Information disclosed by the parties under MRAC must include or be accompanied by the following:

(a) Argument, identifying detailed particulars for each specific issue to be argued, together with supporting reasons, legislation, case law or other authorities, and a summary of the facts;

(b) Where a change in assessment is requested, the amount of the requested assessment and supporting calculations or rationale for the requested assessment;

(c) All documentary evidence to be relied upon and a cross referenced list identifying the source of each document;

(d) Where ECRB derived data is relied upon, an indication of the immediate source of that data, and the specific file and record numbers from which the data is drawn;

(e) A list of witnesses who will appear before the Board and an estimate of the time required for direct questioning of each witness;

(f) A signed statement for each witness identifying the subject areas of the anticipated testimony, the key facts within each subject area that the testimony is intended to establish, and the relevant qualifications of the witness;

(g) Where opinion evidence is contemplated, a detailed statement or report signed by the witness including a clear indication of

(i) The opinion(s) offered,

(ii) The premises or assumed facts upon which the opinion(s) are based (if any), and the source of those premises or assumed facts,

(iii) The rationale supporting the opinion(s), and

(iv) A curriculum vitae or résumé indicating the relevant qualifications and experience of the witness;

(h) Any other information as directed by the Board or Board administration.
10.2 Intervenors must make prehearing submissions and disclosure as directed by the Board or board administration.

10.3 Persons who are entitled to a notice of hearing but not to disclosure of evidence under the Act or MRAC are not automatically entitled to disclosure unless the Board or Board administration so directs.

11. Form of Documents

11.1 Material filed must be clear and understandable. All pages must be numbered consecutively, throughout the entire text and graphic content, even if there are dividers or tabs.

11.2 Unless otherwise directed by a case manager or the Board, parties must file five (5) hard copies of their material with the Board.

11.3 Documents may be filed electronically with the permission of the Board or the Board administration.

11.4 The Cover Page in Appendix “B” must form the first page of each disclosure document filed with the Board.

Part F – Orders for Further Disclosure or to Protect Confidential Information

12. Orders for Disclosure

12.1 A party or intervenor may request, in writing, an order for further disclosure. Such a request must

(a) Identify as precisely as possible the information or material required, the issue(s) to which it relates and the person from whom it is required, and

(b) Provide details explaining how the disclosure requested may be relevant to the issue(s) before the Board.

12.2 When entertaining a request made under this Rule, the Board may consider whether

(a) The material requested should have been disclosed under these Rules, a preliminary hearing decision, or other legal requirement;

(b) The material requested is

(i) Within the control of another person,
(ii) Not readily available from another source,

(iii) Potentially relevant to the proceedings before the Board, and

(iv) Reasonably required by the person requesting the information to make their own submissions.

12.3 After considering a request under this Rule, a panel may

(a) Order disclosure within a specific time of all or some of the material requested by the other party, with or without conditions, including conditions to protect any confidential information.

(b) Refuse to order disclosure of the information requested.

(c) Give any other direction it deems to be appropriate.

13. Disclosure of Confidential Information

13.1 Upon request, the Board may make any order it deems appropriate to help protect the confidential nature of information contained in documents filed with it.

13.2 An order under Rule 13.1 may include a sealing order restricting public access to certain Board records (or parts thereof), subject to any overriding legal requirement to disclose them.

13.3 Where the Board determines that information in documents containing confidential or sensitive material must be disclosed to another person, the Board may, if it deems it appropriate

(a) Order the first person to make and disclose a non-sensitive summary or extract of the original.

(b) Order the material to be provided to the other person subject to a signed undertaking satisfactory to the panel.

(c) Order restrictions on the use of information by observers to a hearing where confidential information is presented.

(d) Make any other arrangement suitable in the context of an open hearing to allow access to the information without unnecessarily compromising its sensitive nature.
Part G - Withdrawals, Recommendations and Postponements

14. Withdrawals

14.1 A party may request to withdraw a complaint that it initiated by filing the Notice of Withdrawal Form attached to these Rules as Appendix "C".

14.2 Withdrawal requests are to be filed with the Board at least 15 days in advance of the scheduled hearing.

14.3 Where an assessment is to be corrected as a result of a complaint being withdrawn by agreement under section 305(6)(a), the parties must notify the Board by filing the form attached to these Rules as Appendix "D".

14.4 The Board may reject a withdrawal, or ask for further supporting information.

14.5 Subject to waiver from the Board or Board administration, a party or parties who submit their withdrawal request less than 15 days in advance of the hearing shall appear on the hearing date scheduled to explain the reason for the late withdrawal.

15. Recommendations

15.1 Where two or more parties or intervenors reach an agreement concerning an issue before the Board, they may provide the Board with a joint recommendation.

15.2 Recommendations are to be submitted to the Board in writing.

15.3 The Board may accept or reject a recommendation, or ask for supporting information.

15.4 Subject to waiver from the Board or case manager, parties and intervenors must be prepared to proceed at the hearing date scheduled to explain the recommendation and to provide other submissions as may be required.

16. Postponements

16.1 A request to postpone a scheduled hearing must

(a) Subject to (d), be delivered to the Board and other parties and intervenors in writing at least 15 days before the hearing is scheduled to begin.

(b) Include reasons for the postponement.

(c) Suggest suitable replacement dates for the hearing, or in the case of a request for postponement sine die, include reasons why a specific date cannot be identified.
Late Postponement Requests

16.2 The Board may consider the following factors as relevant to deciding postponement requests:

(a) Whether the request is based on

(i) a serious impediment to the attendance of a party, witness or agent, such as illness, injury or impassable weather conditions, or

(ii) a serious issue affecting the fairness of the Board’s proceedings.

(b) The degree and likelihood of prejudice or cost to other persons, if the request is granted and to the person seeking the postponement, if the request is denied.

(c) The number of persons affected by the delay and whether they have consented to the postponement.

(d) The likelihood of unreasonable disruption to the Board’s schedule.

(e) Where the request is based on relevant pending Board or Court decisions

(i) Whether the decision(s) is expected within 30 days, and

(ii) Whether the relevant proceedings have been pursued expeditiously.

(f) Legislated timelines for hearings and decisions.

(g) Any other factor the Board deems relevant.

16.3 The Board may accept or reject a request for a postponement, subject to the Act and MRAC.

16.4 Subject to waiver from the Board or Board administration, all parties must be prepared to proceed at the hearing date scheduled in case the request is not granted.
**Part H – Hearing Procedures**

17. **Location of Hearings**

17.1 Hearings will be scheduled in either Edmonton or Calgary, whichever is closest to the

(a) Business address of the person who filed the complaint, in the case of a linear hearing, or

(b) Most affected municipality, in the case of an equalized hearing.

17.2 Notwithstanding Rule 17.1, the Board or Board administration may schedule a different location having consideration for the convenience and cost to those attending the hearing and to the Board.

18. **Mode of Hearings**

18.1 At the discretion of the Board, hearings may be conducted by way of

(a) An in-person hearing.

(b) A telephone or other form of electronic conference.

(c) Written materials and submissions delivered to the Board.

(d) Any combination of (a), (b) or (c) or any other means a panel or case manager deems appropriate.

19. **Cost of Participation**

19.1 Subject to an award for costs under Part J, persons who participate in Board proceedings do so at their own expense.

20. **Identification of Participants and Notice of Oral Submissions**

20.1 A panel or case manager may make any arrangements they deem necessary to identify all participants at a hearing and ensure an orderly hearing process.

21. **Consolidation**

21.1 The Board may order that separate proceedings be consolidated.

21.2 When two or more matters are consolidated

(a) Findings and final determination of the issues before the Board may be applied to all the participants in the consolidated hearing.
(b) Parties and intervenors to each of the original separate proceedings are parties and intervenors to the consolidated proceeding, and

(c) Evidence presented in each of the separate proceedings is evidence in the consolidated proceeding.

22. Matters Heard at the Same Time or One After Another

22.1 The Board may order that two or more matters be heard at the same time or one after the other.

22.2 Where two or more matters are heard at the same time or one after the other, the Board may order that the same evidence be admitted for more than one proceeding.

23. Severance

23.1 The Board may sever a single proceeding into two or more separate hearings dealing with separate participants or separate issues.

23.2 Where a proceeding is severed, evidence and submissions already made may be applied to the separate hearings that ensue, unless otherwise ordered by a panel.

24. Admission of Evidence from Other Proceedings

24.1 The Board may admit evidence that was previously heard by a tribunal, Court or another panel of the Board if the Board finds that doing so does not significantly affect the fairness of the proceeding.

24.2 When making an order under this Rule, the Board may consider, without limitation, whether the matters, parties, and counsel involved in the other proceeding are the same, and whether testimony given in the other proceeding was subject to cross examination.

25. Recording of Proceedings

25.1 No person shall make an audio, video, photographic or other electronic record of Board proceedings or a verbatim record without obtaining permission from the Board prior to the hearing.

25.2 If the Board permits a party to make a verbatim record of the proceedings, the Board is to receive paper and electronic copies of the record, as applicable, at no cost to itself and the Board may apply one or more of the following conditions:

(a) The costs of transcription, including expedited transcription, if requested by the Board, and copies for the Board are to be borne by the person who requested
the record, unless others agree to share the costs.

(b) Other persons specified by the Board are to receive additional copies of any transcription or recording, provided they cover the cost of the copies they receive.

(c) The process of recording or transcription will not interrupt the orderly conduct of Board proceedings.

(d) The recording or transcription proposed will be, in the view of the panel, of sufficient accuracy.

(e) Any other condition the Board finds appropriate.

25.3 The Board may provide for the recording of its own proceedings where

(a) A transcript may be requested by the Court of Queen’s Bench under section 506 of the Act, or

(b) The Board otherwise deems it necessary to do so.

25.4 The Board will not provide access to recordings or transcripts made except as necessary to fulfill its responsibility under section 506 of the Act or other legal requirement including freedom of information and protection of privacy legislation.

Part I – Recusal of Panel Members

26. Withdrawal of Panel Members Owing to Apprehension of Bias

26.1 Where a panel member becomes aware of circumstances that he or she believes may raise a reasonable apprehension of bias, that member will

(a) Disclose the circumstances and withdraw from the panel, or

(b) Disclose the circumstances and give the affected parties an opportunity to either

   (i) Waive any objection to the member sitting on the panel, or

   (ii) Give reasons as to why the panel member should or should not withdraw.

26.2 A party may ask a panel member to withdraw because of a
reasonable apprehension of bias. A party who makes such a request must do so as soon as the circumstances giving rise to it become known and must provide reasons for the request.

26.3 Where a member has been asked to withdraw, the panel will provide the parties an opportunity to address the question of whether the circumstances raise a reasonable apprehension of bias.

26.4 The decision to grant or dismiss a request to withdraw must be made by the member in question.

26.5 A Board member may confer with other panel members before deciding whether or not to withdraw.

26.6 A panel from which one or more members has withdrawn may

(a) Proceed to hear the matters before it, subject to the existence of a quorum, or

(b) Reschedule a matter so that it may be heard by a full panel.

Part J – Post Hearing Procedures

27. Costs

27.1 A request for costs under MRAC must

(a) Specify the total sum sought for costs together with a description of how the amount has been calculated and an itemized list of any expenses sought to be recovered.

(b) Specify the reasons why an award of costs is appropriate in the circumstances.

27.2 When determining whether a person has abused the complaint process so as to justify an award of costs under MRAC, the Board may consider whether that person has

(a) Acted contrary to an agreed-upon or Board-directed process.

(b) Caused unreasonable delays, postponements or expense.

(c) Acted unreasonably or engaged in conduct worthy of an order to reimburse another person for costs and
expenses incurred as a result of that conduct.

28. Rehearings/Reviews

Application Process

28.1 A party or intervenor may request the Board to rehear, review, vary or rescind any matter or decision under the discretionary power granted by section 504 of the Act.

28.2 Requests must be made no later than 30 days following the date of the decision.

28.3 A request under this Rule must include

(a) A detailed statement explaining how the request meets the grounds for a rehearing or review listed under this Rule; and

(b) The following background information:

(i) Name of the applicant,

(ii) Identification of each assessment that is affected by the request, and

(iii) Board decision number.

28.4 The Board Administration will send a copy of the request to those parties and intervenors who may be affected by the request.

28.5 After a request is filed pursuant to this Rule, the Chair may

(a) Refer the matter to a case manager for case management,

(b) Refer the request to the panel that originally heard the matter for further directions, final determination, or both, or

(c) Refer the request to a new panel for further directions, final determination, or both.
28.6 The Board may exercise its power under section 504 of the Act in the following circumstances:

(a) New facts, evidence or case-law that was not reasonably available at the time of the hearing, and that could reasonably have affected the decision’s outcome had it been available,

(b) A procedural defect during the hearing which caused prejudice to one or more of the parties,

(c) Other material errors that could reasonably have changed the outcome of the decision, or

(d) Any other circumstance the Board considers reasonable.

28.7 The following are generally not sufficient grounds to grant a rehearing or review:

(a) Disagreement with a decision.

(b) A party's failure to provide evidence or related authorities that were reasonably available at the time of the hearing.

29.1 The Board may publish its decisions or have them published in any form, including posting them on the Internet.

30.1 Records filed with the Board will be made available for public viewing upon appointment at the Board’s offices in Edmonton during the Board’s regular office hours subject to

(a) Restrictions imposed by Board Orders, freedom of information and protection of privacy legislation or other legal requirements, and

(b) Payment of any prescribed fee if copies are required following viewing.
APPENDIX "A"

Notice of Equalized Assessment Complaint
Per sections 321 and 491 of the *Municipal Government Act* (Act), a municipality may make a complaint about the amount of an equalized assessment to the Municipal Government Board not later than 30 days from the date the Minister sends the municipality its annual report (described in section 320) of all the equalized assessments prepared.

### Part 1 – Contact Information – Please Print

**APPELLANT MUNICIPALITY**

<table>
<thead>
<tr>
<th>Name of Municipality</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Designated Contact</th>
<th>Position (e.g. C.A.O.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street, PO Box, RR)</th>
<th>(Town/City/Village)</th>
<th>(Province)</th>
<th>(Postal Code)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E-mail Address</th>
<th>Fax Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**AGENT INFORMATION (if Appellant is Represented by a Lawyer/Agent)**

<table>
<thead>
<tr>
<th>Name of Firm</th>
<th>Telephone Number</th>
<th>(daytime)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contact Name (Last)</th>
<th>(First)</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street, PO Box, RR)</th>
<th>(Suite, Apartment)</th>
<th>(Town/City/Village)</th>
<th>(Province)</th>
<th>(Postal Code)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E-mail Address</th>
<th>Fax Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**MUNICIPALITY for Which Equalized Assessment is Under Appeal (if Different from Above)**

<table>
<thead>
<tr>
<th>Name of Municipality</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Designated Contact</th>
<th>Position (e.g. C.A.O.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street, PO Box, RR)</th>
<th>(Town/City/Village)</th>
<th>(Province)</th>
<th>(Postal Code)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E-mail Address</th>
<th>Fax Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Part 2 – Reason the Matter is Being Referred to the Board

Please explain why you are appealing the equalized assessment. Why do you think it is incorrect (attach more pages as necessary).

________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________________
<table>
<thead>
<tr>
<th>MGB FILE NO.</th>
<th>A LINEAR ASSESSMENT COMPLAINT - OR - AN EQUALIZED ASSESSMENT COMPLAINT</th>
</tr>
</thead>
<tbody>
<tr>
<td>IN THE MATTER OF</td>
<td></td>
</tr>
<tr>
<td>COMPLAINANT</td>
<td></td>
</tr>
<tr>
<td>RESPONDENT</td>
<td></td>
</tr>
<tr>
<td>DOCUMENT</td>
<td></td>
</tr>
<tr>
<td>NAME (ORGANIZATION)</td>
<td></td>
</tr>
<tr>
<td>ADDRESS FOR SERVICE</td>
<td></td>
</tr>
<tr>
<td>EMAIL</td>
<td></td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>(FOR PERSON FILING THIS DOCUMENT)</td>
</tr>
</tbody>
</table>

EXHIBIT NO. _______