

Assessment Review Boards Recruitment Profile

The Capital Region Assessment Services Commission (CRASC) on behalf of its member municipalities is assembling interested individuals to serve on the Local Assessment Review Board (LARB) and the Composite Assessment Services Review Board (CARB) that may be convened by its members.

Mission

- To provide an impartial and timely quasi-judicial process, for the adjudication of assessment disputes between the municipality and its assessed persons or taxpayers, that yields fairness and equity consistent with the Municipal Government Act.
- To ensure that all assessments properly before it are fair, equitable and correct, and decided in accordance with current legislation;
- To strive for consistency and predictability in its decision-making, based upon the evidence presented.

Member Qualifications

To be eligible for appointment as a member to either the LARB or the CARB, you must have:

1. Successfully completed the Provincial Training for Assessment Review Board members.
2. An understanding of quasi-judicial function and role of members of a tribunal;
3. An understanding of principles of administrative law and natural justice;
4. An understanding of accounting/financial/economic principles;
5. An understanding of the assessment process, including market value and business or real estate valuation;
6. The ability to commit required time and ability to travel to the locations of member municipalities (visit www.crasc.ca for a list of members);
7. Excellent analytical and reasoning skills;
8. The ability to write, in plain language, the decision and reasons for the decision;
9. The ability to speak in public and communicate effectively with parties to the appeal;
10. Proven ability to:
 - a) act with integrity; and
 - b) organize, read, understand and apply:
 - i) complex and large documents;
 - ii) statute law and regulations; and
 - iii) case law.

A member must sign and abide by the *Code of Ethics and Conduct for the Capital Region Assessment Services Commission Assessment Review Boards*. (A copy is attached.)



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Ineligibility

The following individuals may not be Members of Assessment Review Boards:

- Assessors,
- Employees of the municipality where the complaint originates¹,
- Tax Agents.

Meeting Times

Assessment complaints must be filed within 60 days of the Notice of Assessment issued by each member municipality. Should an Assessment Complaint be filed, the Commission Manager, in consultation with the municipality, will schedule the required ARB hearing and advise the complainant.

Currently, the twenty-nine (29) members of the Commission have advised that they will be issuing their Notice of Assessment commencing in the month of May.

Although it is anticipated that no more than 25 ARB Hearings may be required in any given year, these may be any one of the 29 member municipalities. (A complete list of CRASC members is available on our website www.crasc.ca).

It is anticipated that ARB hearings will take place Mondays to Fridays, July through December, with most occurring in the July to October time period. On occasion hearings may be held on a Saturday.

It is important to note that all hearings must be concluded by December of the year that a complaint was filed.

A professional development session will be held in the month of May or June.

It is expected members will be available throughout the period that hearings may be held (July to December).

Flexibility is required as schedules and time commitments vary, according to need.

There are no minimum hours guaranteed, aside from the annual retainer.

Remuneration

Members are paid by the Commission for their services based on the following schedule.

1. \$400 per calendar year as a member whether or not the member hears a complaint. This retainer payment will consist of:
 - \$200 per calendar year upon placement on the Commission's ARB Member List²;
 - \$200 per calendar year following attendance at the annual ARB orientation session organized by the Commission.

1 Municipal Employees can serve on Assessment Reviews of other municipalities but **NOT** the municipality from which the complaint exists.

2 Successful completion of Provincial Training and maintaining standards are set out in the CRASC Code of Conduct are requirements for the individual to be on the Potential Panelist List.

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2. Non-Chair Members of Assessment Review Boards will be paid \$98 for each time block hearing assessment complaints that is less than four hours;
3. Non-Chair Members of Assessment Review Board will be paid \$169 for each time block hearing assessment complaints that is greater than four hours;
4. Chairs of Assessment Review Boards will be paid \$131 for each time block hearing assessment complaints that is less than four hours;
5. Chairs of Assessment Review Boards will be paid \$224 for each time block hearing assessment complaints that are greater than four hours.
6. Authorized travel expenses in accordance to the policy established by the Commission.

Training

1. Members will be required to undertake and maintain Provincial training as required under the legislation.
2. Professional development training for all members will be provided by the Commission.

Process for Appointment to the Commission ARB List

To be considered for the Capital Region Assessment Services Commission member List:

1. Nomination by a member municipality of the Capital Region Assessment Services Commission
2. Nomination by the Capital Region Assessment Services Commission.
3. All those nominated must successfully complete and maintain the required training regime for Assessment Review Board Members as required by Regulation 310/2010 (as amended from time to time) to be considered for the Commission ARB member list.
4. Annually the Manager of the Commission, in consultation with the member municipalities, will review the member list and confirm that all the individuals named are in compliance with Regulation 310/2010 (as amended from time to time) and the policies of the Commission.

Process of Appointment to an Assessment Review Board

To be considered for Appointment to an Assessment Review Board (ARB) of a municipality:

1. Annually the Commission will provide to the municipality the list of potential ARB members.
2. Annually the municipality by ByLaw, will consider appointing these individuals as members to hear any assessment complaints for assessment complaints that may be filed.
3. In consultation with the Chief Elected Official of the municipality or his designate, the Manager will confirm from the list approved by Council those individuals who will serve on any ARB's that the municipality may require dependent upon the nature of the assessment complaint filed in that municipality.

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4. The ARB could be either one individual for a single member (SMARB); or a three individuals for a Local Assessment Review Board (LARB), or two individuals for a Composite Assessment Review Board (CARB).

Duties of an ARB Member

1. On appointment to an ARB, the member abide by the Code of Ethics and Conduct for the Capital Region Assessment Services Commission Assessment Review Boards together with those policies that the Commission may from time to time adopt with respect to the operations of Assessment Review Boards;
2. Select from the members appointed to hear a complaint, an individual who will serve as Chair;
3. Participate in the disposition of assessment complaints that may be heard by the ARB member.
4. If after hearing a complaint, holds a dissenting opinion to the decision of the majority, prepare and sign a dissenting report that must be attached to the written reasons of decision of the board;
5. Inform the Commission of dates when the ARB member is not able to serve as an ARB member.

Duties of an ARB Chair

In addition to all the elements listed in the “*Duties of an ARB Member*” noted above, the Chair of the ARB will:

1. Serve as the Presiding Officer of the ARB;
2. In consultation with the other members of the ARB ensure that a decision on the matter is arrived at on a timely basis;
3. In consultation with the Assessment Clerk ensure that written reasons for the decision are completed;
4. On behalf of the ARB, sign the written reasons of decision of the board;
5. Ensures that in cases where a dissenting opinion arises, that the member who dissents prepares written reasons, signs the report and appends the report to the decision of the majority;
6. Ensure that the ARB policies that may be established by the Commission are followed by the members of the ARB.

Term of Office

1. Individuals on the Commission ARB List serve for a one-year term, renewable up to a total of six (6) consecutive years.
2. Individuals appointed to an ARB serve for a one-year term and must be reappointed by a ByLaw adopted by the Municipal Council each year.