



## TOWNSHIP OF NORTH HURON

## REPORT

Item No.

**REPORT TO:** Reeve Vincent and Members of Council  
**PREPARED BY:** Donna White  
**DATE:** 04/07/2017  
**SUBJECT:** Assessment Review Board - Appointments  
**ATTACHMENTS:** N/A

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### **RECOMMENDATION:**

THAT the Council of the Township of North Huron hereby appoints the Director of Finance, Donna White as the Appeal Representative and the Clerk, Kathy Adams as the Complaints Representative for the Township of North Huron as the contacts for an appeal to the Assessment Review Board (ARB);

AND FURTHER THAT, this contact information be provided to the ARB.

### **EXECUTIVE SUMMARY**

As of April 1, 2017, there are important changes to the Assessment Review Board's (ARB) rules pertaining to the 2017 – 2010 Assessment Cycle. A number of municipal associations are working together to deliver information resources and create a collective awareness of the rule changes as a support to the municipal sector. A number of resources will be made available in the upcoming months. The Director of Finance participated in an information webinar on June 20, 2017. There are a number of changes which affect municipalities which include:

- By July 1, 2017, each Municipality is required to provide the Board with the name and contact information of the person who will be its representative on an appeal. The name of representative can be subsequently changed by giving notice to the Board and the other parties to the appeal. If the Municipality does not provide this information, the default will be the Clerk of the Municipality.
- Also by July 1, 2017, each municipality is to advise the Board of the name and contact person who will be its Complaint's Representative. This person will receive and investigate a complaint from other parties to an appeal regarding the conduct of its legal representative. The complaints representative should be a different person than the legal representative. Again the Clerk will be the default, if this information is not provided and can be updated at any time due to a change in the position.
- In addition, by September 1, 2017, municipalities have to provide the Board with a list of "properties of interest" to be considered first by the Board. There are currently six properties that have filed an appeal covering various years from 2013 – 2017. Finance staff are compiling this list that is to be submitted to the ARB by September 1<sup>st</sup>.

The Municipality is a statutory party, but is not given a special or priority status. In the past, some municipalities used waivers to indicate whether they would actively participate in an appeal, but under the new system, this practice has been discontinued. Instead a Municipality is required to file a statement of response if it wishes to participate in an appeal proceeding.

### **DISCUSSION**

Normally there are not a lot of appeals that end up at the Board level. The typical appeal period could take three to five years to settle under the old system. Historically the Appeal movement

through the system was controlled by parties to the appeal and not the ARB. Normally, the appeals are handled through a series of telecalls and the Director of Finance regularly participates in the appeal process.

**FINANCIAL IMPACT**

The outcome of the appeal will affect the amount of the potential adjustment.

**FUTURE CONSIDERATIONS**

Appeals will continue to be monitored to determine the effect on the tax base.

**RELATIONSHIP TO STRATEGIC PLAN**

Goal # 4 – Our administration is fiscally responsible and strives for operational excellence.



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Donna White, Director of Finance



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Sharon Chambers, CAO