

What Type of Information Should I Submit

When you file a complaint with the Assessment Review Board (ARB) you are required to provide evidence in advance of your hearing to support your claim. Board staff can provide information regarding the process to assist you, however they are unable to offer an opinion or advice regarding the merit of your complaint.

In written hearings, the Board will base its decision solely on its review of the written evidence and submissions provided by the parties.

For in-person hearings, the Board will base its decision on the written evidence as well as verbal submissions made by the parties. During the hearing, the parties can explain their evidence and may be asked to respond to questions for clarity.

Listed below are some ideas to think about when gathering information for your ARB hearing:

- Sales data on properties similar to yours (size, age, location) that sold before July 1 of the previous year.
- Estimates of your property's value in the current market from a professional appraiser, assessor or realtor.
- Repair estimates from a reputable contractor for physical problems (e.g., cracked foundation, roof leaks, etc.). Keep in mind not every defect will lower the value of your property, such as defects that result from normal wear and tear.
- Appraisals or assessments of similar properties located in your neighbourhood. Assessment information is available at [PropertyViewer](#).
- In presenting comparisons between your property and other similar and/or comparison properties, compare features such as location, lot and building sizes, age, structure type and quality services, basement (finished or unfinished), garage/carports, outbuildings, repairs and environmental problems.
- Photographs of your property or business and other properties or businesses you are using as comparisons can be useful to establish whether a comparable is similar (inferior or superior). This is especially important if condition or quality is an issue.
- For apartment condominium units, compare additional features such as the floor your unit is on, view, corner, inside or end unit, floor plan, parking, elevators and building services.
- In presenting comparisons between your business and other businesses in similar premises; describe the square footage, net rent, location, age, use and quality of the buildings where the businesses are located.
- Maps are helpful to locate properties used in comparisons.
- Use a computer spreadsheet program to create your comparison chart or prepare one by hand.
- You may have witnesses appear on your behalf if you wish.

Hyperlinks to websites are not accepted. You must provide the specific information you wish the panel to consider.

Submitting Your Evidence

Prior to the hearing date, both the Complainant (the persons that filed the complaint) and the Respondent (the Town assessor) must submit to each other, and to the ARB, all evidence and

Hearings of the ARB are open to the public and documents filed as evidence in respect of a complaint will form part of a public record.

information they wish to use to support their position. Both Complainant and Respondent must submit their evidence and information by the legislated deadlines.

Evidence must be received no later than 11:59 pm on the disclosure deadline indicated on the front of the Notice of Hearing (if filing in-person, evidence must be delivered during office hours). Disclosure documents should be page numbered and have no passwords or other security features enabled. Failure to comply with the rules governing disclosure due dates may result in your complaint being dismissed.

At the Hearing

Before the complaint is heard, the presiding officer will typically announce the procedure to be followed.

1. As the complainant you will be asked to present your case first.
2. You may then present your evidence. Be as specific as possible. Explain why you think the assessment is incorrect. Describe the evidence that supports your case. Make your comments to the presiding officer, not to other parties or the other Board members.
3. Then the Town assessor may question you and present information in defense of the assessment. You will also have a chance to ask questions of the assessor.
4. When all the evidence has been presented, you and the assessor may present final arguments to the Board and summarize your positions.
5. The Board members may ask questions at any time.

The Board will consider the evidence you submitted along with the evidence provided by the Town assessor to decide if your current year assessment is fair and equitable compared to other similar properties or similar business premises in your neighbourhood/community.

The Board cannot make decisions concerning your rate of taxation.

Notification of Decision

You will receive notification by of the Board's decision within 30 days of the hearing date.

All Assessment Review Board decisions going back to 2018 are also posted and available on the Town of Cochrane website at <https://www.cochrane.ca/AgendaCenter>

Disagreement with the Board's Decision

You have the right to apply to the Court of King's Bench for judicial review of the Assessment Review Board (ARB) decision. Judicial reviews of the Board's decisions are governed by section 470 of the *Municipal Government Act*. *The Town of Cochrane also has the right to apply for judicial review of the decision.*

If you are considering an application to the Court of King's Bench it is recommended that you consult legal counsel. The ARB staff are not able to offer any legal advice, suggestions, or guidance with respect to such inquiries.

Hearings of the ARB are open to the public and documents filed as evidence in respect of a complaint will form part of a public record.