

**Tribunals Ontario**  
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Assessment Review Board

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**Tribunaux décisionnels Ontario**  
**Division de l'environnement et de**  
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March 26, 2020

TO: ARB Stakeholders  
Counsel of the Assessment Bar  
Property Tax Representatives  
Municipal Property Assessment Corporation (MPAC)  
Municipalities

RE: Emergency Order (O.Reg.73/20) and Board Updates

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We are writing to advise you that on March 20, 2020 the Government made an Order under the *Emergency Management and Civil Protection Act*, (EMCPA) that suspends limitation periods and procedural time periods relevant to the Board/Tribunal proceedings. The suspension is retroactive to March 16, 2020.

While the order suspends the time limits affecting cases that can be or are currently being heard by the tribunals, it also grants the tribunals the flexibility to enforce the normal time limits in certain cases but that will be on an individual basis.

The ARB has reviewed the order, including discretion granted to Tribunals, and is issuing this memo to clarify the ARB's position. The following three categories set out the ARB's process going forward with respect to our timelines.

## **A. SUSPENDED**

The Schedule of Events timelines will be suspended until April 30, 2020 at which time the Board will review to determine if the suspension should continue.

What does this mean? As of May 1<sup>st</sup>, the Board expects all parties to resume their schedule of events as of the week when the emergency order took effect. For example: if you were at week 7-9 as of March 16<sup>th</sup>, 2020, you will start week 7-9 as of May 1, 2020

## **B. TIMELINES/PRACTICES CONTINUING**

### ***March 31, 2020, deadline***

All appeals are required to be filed by the March 31, 2020 deadline. As the majority of the appeals are filed electronically the Board expects that this will have a minimal impact to the overall system, however, in the event that you are unable to meet that

deadline, you will be permitted to file your appeal within 15 calendar days after the Order has been lifted.

For example: If the emergency order ceases to be in effect as of March 31st, the filing deadline would be April 15, 2020. This date could change depending on how long the Order remains in effect.

### ***Dismissal of Appeals***

Where a request to dismiss an appeal has been filed due to the failure of a party to serve a Statement of Issues, the Board will adjudicate the request only in those cases where the fourteen (14) day response due date is before March 1, 2020. All requests to dismiss after March 1, 2020 will not be considered until the Order is no longer in effect

### ***Requests for Reviews under Rules 120-123***

All such requests will proceed in accordance with the ARB's Rules of Practice and Procedure.

### ***Requests for Late appeals under Rule 26***

All such requests will proceed in accordance with the ARB's Rules of Practice and Procedure.

### ***Requests to extend the Request for Reconsideration under section 40(4) of the Assessment Act***

All such requests will proceed in accordance with the ARB's Rules of Practice and Procedure.

### ***Deeming of appeals***

When ARB has not resolved an assessment appeal by March 31<sup>st</sup> of the year following the year under appeal, a new appeal will be administratively created for the next tax year.

For example, if a decision on a 2019 appeal is not issued by March 31, 2020, a new appeal would be created for the 2020 tax year without requiring the appellant to resubmit their appeal and pay any additional appeal fees. The 2020 appeal would be considered the "deemed" appeal.

## **C.HEARING EVENTS BEFORE THE BOARD**

- Any/all hearing events that are scheduled via telephone conference call or by written format will proceed.
- Any new hearings will be scheduled after May 19, 2020 onward.

We understand that this is a difficult time. The ARB is striving to balance the health and safety of our staff and members while providing service to the Ontario public and the ARB stakeholders in a procedurally fair manner.

If you are unable to meet a deadline, or require an extension and/or an adjournment, please submit an Expedited Board Directions form. You can find this form on our website.

Please continue to visit the [ARB website](#) for updates.

We appreciate your understanding and commitment to the Board's processes.

Thank you

Maureen Helt  
A/Associate Chair

Kelly Triantafilou  
Registrar