

# CALGARY ASSESSMENT REVIEW BOARD



## Preparing for your hearing

### Preparing your evidence:

Your goal is to prove to the Assessment Review Board (ARB) that the assessment on your property/business is not a fair sales estimate based on the market as of July 1 of last year, or not a fair estimate when compared to properties/businesses of similar value.

When preparing your evidence, look for sales data on similar properties/businesses that sold close to July 1 of last year.

Comparable features would include location, services, lot size, house size, age of house, landscaping, number and size of bathrooms, finished or unfinished basement, fireplaces, garage/carport, outbuildings, repairs that are needed, and environmental problems. Condominium units would include the floor the unit is on, if it is an inside or outside unit, view, floor plan, parking, elevators and other features (i.e. swimming pool, fitness room). Please refer to [CalgaryARB.ca](http://CalgaryARB.ca) for further information and helpful tips.

### Exchange of evidence:

The Complainant Disclosure and Rebuttal evidence must be submitted to **both** the City assessor (Assessment Business Unit) and the ARB. The Notice of Hearing shows the contact information for both the City assessor and the ARB.

The Complainant Disclosure Due Date is shown on the Notice of Hearing. Any evidence you wish to present at your hearing must be submitted by this date. Evidence that was not submitted on time will not be admissible. Duplicate colour copies of already disclosed photographs may be given to the board at the hearing.

The City assessor is required to submit their evidence to you and the ARB at least (7) seven days prior to the hearing.

The Rebuttal Due Date is indicated on the Notice of Hearing. Any evidence you wish to present at your hearing to rebut the City assessor's disclosure must be submitted by this date.

Your Complainant Disclosure and Rebuttal evidence can be submitted to the ARB using the online filing system, ePortal at [CalgaryARB.ca](http://CalgaryARB.ca). You will receive an e-mail confirmation and have access to your own disclosures online.

Alternatively, you can disclose evidence through e-mail, in person, or mail. The ARB clerks will provide (3) three black and white photocopies for the Board if you submit evidence to the ARB electronically or if you provide (1) one printed copy. If you mail or drop off your evidence that you would like to be given to the board as is, you must submit (4) four original copies to the ARB clerks. Please note, regardless how you deliver to the ARB, (1) one copy of your evidence must be submitted to the City assessor to complete this process.

### Hearing:

Your Notice of Hearing indicates the start time of either a morning or afternoon session. There may be multiple hearings scheduled for that session. As the amount of time for each hearing varies, you will not be assigned a specific time for your hearing.

Please check in at the fourth floor reception counter. It's important that you arrive ahead of the time shown on your Notice of Hearing so that you can be seated prior to the hearing commencing. If you arrive after a hearing has begun, you will be required to wait for a break in the hearing before being allowed into the hearing room.

No audio/visual equipment is provided by the ARB. If you plan to bring your own equipment to the hearing, please let the ARB clerk know in advance what you intend to bring.

### Decision:

Following your hearing, the board will deliberate and issue a written decision. ARB will either email or mail a copy of the decision to you and it will also be available on ePortal. Decisions are typically issued within 30 days of the final day of the hearing.

For more information on the Assessment Review Board and how to prepare for your hearing, please visit [CalgaryARB.ca](http://CalgaryARB.ca)