

MGB's 8th Annual Stakeholders Workshop - Linear Complaints

Overview

The Municipal Government Board (MGB) held its 8th annual stakeholders' workshop for linear property complaints on December 9, 2008 in Calgary. Approximately thirty participants attended representing oil and gas industry, tax consultants, and government.

Stakeholders' feedback continues to be consistent with input from past workshops that communication, understanding, and trust between the parties remains of utmost importance in maintaining a fair and efficient linear complaint process.

The theme for this year's workshop, "**Getting to Common Ground**", represents the MGB's observations that communication is the best way to achieve common ground between the parties. In 2008, the MGB piloted a series of pre-hearing conferences to facilitate face-to-face communication and promote trust and understanding between parties.

2008 (tax year) in Review

The MGB presented an overview of linear complaint activity from 2008. The MGB's number of linear complaints decreased substantially from previous year's (see Figure 1). The vast majority of these

complaints dealt with the interpretation of the Minister's Guidelines and the accuracy of EUB-records relative to the actual status of linear property on October 31st of the assessment year.

Stakeholders were also provided with updates on recent MGB decisions, upcoming hearings, MGB training, new documents on the MGB web site, and legislative changes relating to the assessment of linear property.

Administrative Matters

The MGB database system, Case Inc., was also discussed. Its capabilities and content were explained to stakeholders, who were invited to view the Case Inc. data screens by submitting a request to the MGB.

Requests for Feedback

The MGB encouraged stakeholders to put forward their issues, concerns and comments about the 2008 linear complaint process, and to offer suggestions for improvement for 2009. A primary topic of discussion pertained to the "Pre-Hearing Conference" (PHC) process piloted by the MGB for linear complaints in 2008. Stakeholders were then asked to consider a modified process in which PHCs would run concurrently with the merit hearing process.

2009 - Dates

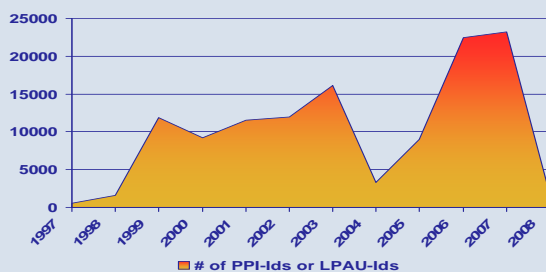
- The legislated timeline for hearing linear complaints is **150 days** from the day the assessment notice is sent.
- The mailing date of the 2008 assessment notice (2009 tax year) has been tentatively scheduled for **January 30, 2009**
- The deadline for submitting 2009 tax year complaints has been tentatively scheduled for **March 13, 2009**.

Filing Tips

- Submit your complaint early to minimize the risk of missing the complaint deadline. The MGB has authority to dismiss a complaint filed after the deadline. Complaints will be dealt with in 2009 on a first come, first serve basis.



Year in Review – 2008 (Figure 1)
Number of Properties (LPAU-IDs) under complaint



Plans implemented in 2008

- MGB continues to promote quality communications with all parties.
- Preliminary hearings / PHCs for all complaints begin four to six weeks after complaint deadline.
- MGB works with parties through PHCs to achieve proper disclosure and organization of parties' cases.
- Review of MGB Procedure Guide (ongoing).
- Changes implemented to the MGB complaint form allows better understanding the issues in a Complainants' case.
- MGB issues written decisions to parties as soon as possible after hearings.
- MGB training summary provided to stakeholders.

2008 Stakeholder Remarks, Suggestions, and Recommendations for 2009

Stakeholders' remarks on 2008, and suggestions for 2009:

1. Disclosure & Complaint Details

- Detail in complaint was improved by the modifications introduced in the linear property complaint form in 2008.
- PHCs have resulted in early disclosure by parties.
- At the PHC stage, stakeholders agreed that both parties to a complaint must be willing to disclose all aspects of their case; a party should not reserve any aspect of their argument or evidence for the merit hearing. This is particularly important where the PHC process runs concurrently with the merit hearing and formal information exchange process.

2. Representation by Tax Agents

- The DLA stated that it requires a

signed letter of authorization from linear property owners indicating the name of the tax agent responsible for the linear property complaint. The DLA will not recognize a tax agent until this letter has been received.

- The MGB does not require a signed letter of authorization from any party before accepting a filed complaint about linear property; the MGB will confirm the authority of the agent during the initial stages of preliminary hearings.

3. Board Member Training

- Stakeholders requested information about MGB member training.
- Posting workshop agendas or summaries on the MGB website would be useful for stakeholders.

4. Pre-hearing Conferences

A) 2008 PHCs

- Stakeholders who participated in the PHCs in 2008 were generally satisfied with the process.
- Stakeholders agreed that the PHC process is best facilitated using an MGB member and case manager.
- In some cases, the delay in scheduling the PHC and in the resolution of the complaint through this process was called into question.
- Stakeholders' see PHCs as an effective tool to achieve early disclosure, organization, and understanding of the complaint.
- The DLA suggested that keeping information discussed at PHCs confidential may not be necessary.

B) Proposed 2009 PHC Modifications

- Stakeholders generally agree with running PHCs concurrently with formal hearing procedures in 2009.
- Stakeholders requested that clear rules be established with respect to the separating the two processes and the information exchanged in each.
- Stakeholders cautioned that the sequence of formal merit hearing exchanges may need to be re-visited so as not to give one party an advantage over another at certain stages in the PHC process.
- Stakeholders asked for further notice if the PHC process for their complaint is to be ended and diverted back into the formal hearing process.
- Stakeholders agreed that timeliness in either process can be enhanced by early complaint filing and scheduling.

2009 - Plans and Actions

1. The MGB will continue to promote and facilitate quality communication between parties.
2. The MGB in 2009 will continue the early scheduling of preliminary hearings and PHCs.
3. Suitable complaints will be selected for the PHC process, which will run concurrently with formal hearing processes.
4. Fairness will be maintained across all concurrent MGB processes.
5. The MGB will strive to schedule and hear 2009 complaints by December 31st.
6. The MGB will work with parties to achieve proper disclosure and organization of parties' cases.
7. The MGB will summarize the linear property training provided to Board Members on its web site or at its 2009/2010 stakeholders workshop.
8. The MGB will complete written decisions as quickly as possible.
9. The MGB will continue to review linear complaint forms and procedures and identify opportunities for more efficient complaint processing.
10. The MGB will continue to work towards the completion of its Rules of Procedure.



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THANK YOU!

The MGB thanks parties for their attendance, cooperation, and constructive input.

