

Reference Sheet

Answering questions about assessment administration

Board of Revision Procedures When Appellants Fail to Provide Requested Information or Documentation

Subsection 16(1) of *The Municipal Assessment Act* provides for an Assessor to request information:

16(1) Assessor may request information

An assessor may request that a person, including a Crown agency or Crown corporation, who owns, uses or occupies assessable property, provide to the assessor information or documentation that relates or might relate to, or that affects or might affect, the value of the property being assessed or that is or might be relevant to assessment of the property which, without limiting the generality of the foregoing, may include information for each year since the previous general assessment respecting

- (a) any sale of the property;
- (b) the cost of any construction on the property; and
- (c) any income or expense related to the use or operation of the property.

The Board of Revision has the authority under subsection 54(3.1) not to consider inconsistent information or documentation supplied under clause 16(1)(c) of *The Municipal Assessment Act*. (Note that this applies only to income or expense information).

54(3.1) Effect of providing inconsistent information

Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information that was substantially at variance with information that he or she presented at a hearing, the presiding officer of the board or panel **may order** that the information presented by the person at the hearing **is not to be considered** by the board or panel in making its decision.

This subsection is permissive and the Board has the discretion to consider the information or not do so. Subsection 54(3.2), however, requires that if an appellant failed to provide requested information and the Board decides to reduce the assessment, the reduction can only apply to the years following the year of the roll in question. This is a penalty for not providing the requested information. *The Municipal Assessment Act* specifies what the Board order must say:

54(3.2) Effect of providing no information

Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the board or panel **shall specify** in its order that **any reduction in the assessed value** of the person's property **is not to take effect** until the year following the year in which the order is made, or the year following the year to which the application relates, whichever is later.

Should additional clarification or information regarding these sections of *The Municipal Assessment Act* be required, please contact your Assessment Services District Office.