

TAX INCENTIVE APPEAL BOARD

PARTICIPANT GUIDELINES

1. Introduction

- a. The Tax Incentive Appeal Board (the “**Board**”) is an independent body which has been established to hear appeals of decisions of the Municipal Assessor pursuant to the City of Calgary Renewable Energy Non-Residential Tax Incentive Bylaw.
- b. These guidelines have been created to describe the Board’s process for deciding appeals effectively and efficiently.
- c. These guidelines are for information purposes only. The Board has the power to deviate from these guidelines when hearing an appeal if it so decides, with or without notice to the parties.
- d. If these guidelines conflict with any statute or City of Calgary bylaw, the statute or bylaw will prevail.
- e. These guidelines do not constitute legal advice.

2. Starting an Appeal

- a. An appeal is started by filing a notice of appeal and paying the applicable filing fee. This may be done as follows:
 - i. Electronically by sending an email to appealboard@calgary.ca containing all of the information required for a notice of appeal under the Tax Incentive Appeal Board Bylaw and by paying the filing fee through the City of Calgary MyID system; or
 - ii. In person or by mail to the following addresses with the filing fee paid by cheque (cash is also accepted in person):
 - A. In person:

Tax Incentive Appeal Board
4th Floor, 1212 31 Ave. NE (DJ3 building)
Calgary, AB T2E 7S8

(note: materials can be delivered to the Board’s office on the 4th floor or left in the drop box on the first floor, in the back hallway (past the elevators), near the postal mailboxes)
 - B. By mail:

Tax Incentive Appeal Board #8110
P.O. Box 2100, Station M,
Calgary AB T2P 2M5
- b. Regardless of the method of filing, parties are responsible for ensuring that the notice of appeal form and filing fee are received by the Board prior to the filing deadline set out in the City of Calgary Renewable Energy Non-Residential Tax Incentive Bylaw. Appellants are encouraged to file as soon as possible within the appeal period.

3. Scheduling a Hearing

- a. The Board will schedule a hearing within sixty (60) days from when the notice of appeal is received. The parties will be notified in writing of the hearing date and time.
- b. The notice of hearing will outline whether the hearing will be conducted virtually or in-person. In most cases, hearings will be conducted virtually, but if the Board determines an in-person hearing is necessary, the notice of hearing will contain a room location.
- c. Parties may request an in-person hearing in writing a reasonable time before the hearing begins, including their reasons for the request. The Board may grant or refuse the request in its sole discretion.

4. Submitting Materials

- a. If a party intends to rely on any documents, reports, photographs, or other materials in their appeal, they must provide those materials at least ten (10) days prior to the scheduled hearing date.
- b. Late submissions of materials may be refused if the Board finds that accepting those materials would be unfair to one of the parties.
- c. Materials submitted to the Board must be:
 - i. Sequentially page numbered and tabbed or bookmarked; and
 - ii. Clear and legible, with relevant passages highlighted.
- d. Whenever possible, materials should be submitted to the Board electronically. Materials may be submitted by email at appealboard@calgary.ca.
- e. Materials submitted electronically must comply with Schedule A of these Procedures.
- f. If electronic submission of materials is not possible, one (1) hard copy must be delivered to the Board's office at:
 - i. In person:

Tax Incentive Appeal Board
4th Floor, 1212 31 Ave. NE (DJ3 building)
Calgary, AB T2E 7S8

(note: materials can be delivered to the Board's office on the 4th floor or left in the drop box on the first floor, in the back hallway (past the elevators), near the postal mailboxes)
 - ii. By mail:

Tax Incentive Appeal Board #8110
P.O. Box 2100, Station M,
Calgary AB T2P 2M5

- g. Regardless of the method of filing, parties are responsible for ensuring that their submissions are received by the Board prior to the filing deadline set out in these Procedures.
- h. The Board will prepare a report of all materials provided by the parties that will be emailed to both parties prior to the scheduled hearing date (the “**Board Report**”). If a party does not provide an email address or if they specifically request, the Board Report will be physically mailed instead. The Board Report is available to the public and will not be redacted except as set out in these Guidelines.
- i. It is recommended that the parties review the Board Report prior to the scheduled hearing and to ensure that they have a copy available during the hearing.
- j. The Board retains all documents and electronic submissions it receives in accordance with the Board’s retention policies as determined from time to time.
- k. The Board retains physical materials for at least 60 days after the decision is issued, or longer if the Board’s decision is appealed. These materials will not be returned unless a request is made at the time they are submitted.

5. Representatives

- a. Parties may represent themselves or be represented by a lawyer or agent.
- b. If a party is represented by an agent who is not a lawyer, they are required to provide confirmation that agent is entitled to speak on their behalf. This can be done in writing before the hearing starts or verbally at the beginning of the hearing.
- c. Parties are entitled to bring other people to help them present their case, including witnesses and expert advisors.
- d. Parties are responsible for all costs associated with retaining a lawyer, agent or other persons to help them present their case.

6. The Hearing

- a. The Board uses Microsoft Teams for virtual hearings. The link to the hearing is provided to the parties at least one day prior to when the hearing is scheduled for. Additionally, parties will be provided a call-in number at least one day prior to the hearing if they prefer to phone-in rather than join via computer.
- b. Parties are encouraged to sign in to Microsoft Teams and join the hearing at least 15 minutes prior to the scheduled start time.
- c. All hearings are conducted in English. The parties may bring interpreters to assist them during the hearing.
- d. All hearings are open to the public. If requested by a party or on the Board’s own initiative, the Board may close the hearing to the public. The Board may only make the hearing private if doing so meets the requirements of the *Access to Information Act* (Alberta), the *Protection of Privacy Act* (Alberta) and the *Municipal Government Act* (Alberta).

- e. Media may attend hearings. In no circumstances are parties to be interviewed or questioned by the media in the hearing room.
- f. Aside from the official recording made by the Board, the recording of hearings (including audio recordings, video recordings, and photographs) is not permitted unless prior approval is obtained from the Board.

7. Evidence

- a. The Board is not subject to the formal rules of evidence that apply to court proceedings. The Board may accept or reject evidence in its sole discretion and governs its own process.
- b. Witnesses may be excluded from hearings until it is their turn to present their evidence.

8. Order of Proceedings

- a. The usual order for proceedings during the hearing is:
 - i. Opening comments: The Chair will make opening comments and introductions.
 - ii. Preliminary issues: Any issues which need to be resolved before the Board hears the appeal will be considered, such as whether the Board has jurisdiction to decide the appeal.
 - iii. The appellant's case: The appellant will present their case, including any witnesses presenting on behalf of the appellant.
 - iv. The respondent's (City's) case: The respondent will present their case, including any witnesses presenting on behalf of the respondent.
 - v. Rebuttal by the appellant: The appellant may respond to new issues raised by the respondent which the appellant could not have reasonably predicted and were not addressed earlier by the appellant. This is not an opportunity to repeat any submissions already made.
 - vi. Concluding remarks: The respondent will make concluding remarks followed by the appellant. Concluding remarks are an opportunity to summarize the key points in the party's argument. This is not an opportunity to reargue or repeat one's case.
- b. The Board may ask questions at any time during the hearing.

9. The Board's Decision

- a. The Board may either confirm the decision of the Municipal Assessor to deny or cancel a tax incentive to the Appellant, or direct that the Municipal Assessor provide a tax incentive to the Appellant.
- b. The Board will issue its written decision within thirty (30) days following the conclusion of a hearing.

- c. The Board's written decisions are publicly available and may be posted with the Canadian Legal Information Institute (www.canlii.org) or otherwise made publicly available.
- d. The Board's written decisions may include the appellant's name, address, and other personal information. The Board does not automatically redact this information when it publishes its decisions. If an appellant wishes to have any personal information redacted from the Board's written decision, the appellant must submit a written request, with reasons, to the Board before the Board issues its written decision.
- e. If the Board receives a request to redact an appellant's personal information from its published decision and it denies that request, the Board will notify the appellant at least three days before it issues its decision. The appellant may withdraw their appeal during that time if desired.

10. Costs

- a. The Board does not have the power to issue cost awards. Each party bears their own costs regardless of the outcome of the appeal.

11. Adjournments

- a. The Board may adjourn (suspend) hearings to continue at a later date. This may be done on the Board's own initiative or in response to a request by a party.
- b. If a request for an adjournment is received prior to the start of the hearing, the Chair may grant or deny the request or may direct that the request be considered at the beginning of the hearing.
- c. Requests for adjournments are not always granted. If an adjournment request is not granted, the hearing will continue as scheduled. A party requesting an adjournment should attend the meeting in case the request is denied and the hearing proceeds.
- d. Adjournments are discretionary. When considering whether to grant an adjournment request, the Board may consider a number of factors including the reason for the request and the impact an adjournment may have on any of the parties involved in the appeal.

12. Non-attendance by the Parties

- a. If a party does not attend the hearing, the Board may adjourn the appeal or proceed with the appeal in its sole discretion.

13. Communications with the Board

- a. Parties must not communicate directly with Board members outside of the formal hearing process. All communications must go through the Board's administration.
- b. All submissions to the Board must be directed through the presiding officer of the hearing.

14. Conduct

- a. Throughout the appeal process, all participants must conduct themselves with courtesy and respect. Disruptive, disrespectful or threatening behaviour towards any person is not tolerated and if the behaviour continues, the Board may take actions including the removal of the offending person from proceedings.

15. Other Resources

- a. In addition to these guidelines, Parties are encouraged to view the following resources:
 - i. The Board's website: <https://www.calgary.ca/appeals/tax-incentive-appeal-board.html>;
 - ii. The *Municipal Government Act*, RSA 2000, c M-26;
 - iii. The City of Calgary Renewable Energy Non-Residential Tax Incentive Bylaw, available on the Board's website; and
 - iv. The City of Calgary Tax Incentive Appeal Board Bylaw, available on the Board's website.

Schedule A

Digital Materials for Appeals Guidelines

The TIAB has developed these guidelines to assist participants to submit digital materials. These Guidelines are for information purposes only. The TIAB may deviate from these guidelines if it so decides and may issue case-specific directions.

If you are struggling with submitting digital materials and these guidelines do not offer a clear solution, TIAB administration staff are happy to offer reasonable assistance. TIAB administration staff will assist participants and parties in utilizing the information in these guidelines, but in no circumstances can assume the responsibilities of participants and parties or provide technical advice beyond what is covered within these guidelines.

Please contact us by email at appealboard@calgary.ca or at 403-268-5312, 8:00 a.m. - 4:30 p.m. Monday to Friday if you require additional information.

Format, Size, and Submission of Digital Materials

The TIAB requires digital materials to be provided in specific digital formats and sizes:

- **Video recordings:** MOV or MP4, no larger than two (2) Gigabytes and no longer than two (2) minutes in total length, per party (including representatives), whether it is a single or multiple files.
- **Audio recordings:** MP3 or .m4a, no larger than two (2) Gigabytes and no longer than two (2) minutes in total length, per party (including representatives), whether it is a single or multiple files.
- **Photographs:** JPEG, TIFF, GIF, BMP or PNG.
- **Documents:** Adobe PDF. Documents created in other formats (for example, a Word document, PowerPoint presentation or a webpage) should be saved as a PDF document and submitted either in digital or print format.

Materials submitted in digital format should be submitted by email, unless they are too large, in which case parties are to contact TIAB administration for access to a OneDrive location and follow these [instructions](#) for submitting.

Presenting Digital material at Hearings

Audio and Video digital media must be available for review by all parties and the public prior to a hearing. The submitting party must upload the original version, meeting the specified guidelines above, to a widely accessible digital media streaming service, such as YouTube or Vimeo.

A copy of the file along with the link to the streaming platform location is to be sent to TIAB administration for review and inclusion to the Board Report by established submission guidelines.

Note that the link must remain active for the entirety of the appeal process.

Photographs and documents submitted by parties will be added to the published Board Report and be available for viewing on the Board's website prior to the hearing.

Digital materials submitted will not necessarily be viewed in their entirety during the hearing but may be referenced by parties as part of their presentation.

Verifying Digital Media

As the TIAB is supported by the City of Calgary network, we take the protection of government computer networks and your personal information very seriously. Therefore, we will only accept digital materials in the formats and delivery methods specified above. CD-ROM, DVD, SD card, or USB drive submissions will **not** be accepted.

Prior to being accepted and included in the Board Report, TIAB administration will ensure that the material submitted meets the established format, size, and access guidelines. If the material submitted does not, the party will be notified and may resubmit appropriately formatted material if submission deadlines have not passed.

All digital materials must be provided and/or uploaded by the submission deadlines established for your appeal.