

ARB Clerk Reference – LARB Timelines by Complaint Type

**Complaint Type**

	Assessments of residential property 3 or less dwelling units, or farm land	Business tax assessment	Non-assessment matters on assessment notice	Matters on tax notice	Administrative or Procedural Matters
<b>Board</b>	LARB	LARB	One-member LARB	One-member LARB	One-member LARB
<b>Step and Timeline</b>					
Assessment or tax notice sent					
(a) Number of days for filing a complaint	60 days	30 days	60 days	30 days	n/a
Complaint filed					
(b) Number of days to provide copy of complaint to respondent	30 days or less	30 days or less	30 days or less	30 days or less	n/a
(c) Soonest hearing date <i>after</i> complaint is filed	35 days	35 days	n/a	n/a	n/a
(d) Number of days before hearing to notify parties of time and place of hearing	35 days	35 days	15 days	15 days	15 days
(e) Number of days before hearing for complainant disclosure	21 days	21 days	7 days	7 days	7 days
(f) Number of days before hearing for respondent disclosure	7 days	7 days	7 days	7 days	7 days
(g) Number of days before hearing for complainant rebuttal	3 days	3 days	n/a	n/a	n/a
Merit hearing					
(h) Issue written decision	30 days	30 days	30 days	30 days	30 days
(i) Send decision	7 days	7 days	7 days	7 days	7 days