

**TOWN OF TABER
BYLAW NO. 1-2007**

**A BYLAW OF THE TOWN OF TABER TO PROVIDE FOR THE
ESTABLISHMENT OF AN ASSESSMENT REVIEW BOARD TO HEAR AND
DEAL WITH COMPLAINTS ON MATTERS PERTAINING TO ASSESSMENT**

WHEREAS Section 454, Subsection (1) of the Municipal Government Act, Chapter M-26, R.S.A. 2000 provides that Council may by Bylaw establish an Assessment Review Board upon receiving a complaint;

NOW THEREFORE, the Council of the Town of Taber, duly assembled, hereby enacts as follows:

1. (1) The Assessment Review Board of the Town of Taber is hereby established to hear and deal with such complaints against assessment as have been received by the Clerk of the Assessment Review Board, as provided by the Municipal Government Act.
- (2) The Assessment Review Board shall consist of the following members:
 - (a) Three (3) members of which shall be appointed by Council from Adult Citizens at Large of the Town of Taber.
2. **TERM**
 - (1) Each member of the Assessment Review Board shall hold office for a term of three (3) years.
 - (2) A member of the Assessment Review Board is eligible for a reappointment of two (2) terms (6 years).
 - (3) Where a member of the Assessment Review Board, for any reason is unable or unwilling to fulfill their duties, Council, by resolution, shall forthwith fill the vacancy.
 - (4) No member of the Assessment Review Board, shall sit upon any hearing respecting any property in which they are directly or indirectly interested.
3. Council hereby appoints the Chief Administrative Officer or his/her designate, to act as the Clerk of the Assessment Review Board.
4. (1) The Chief Administrative Officer or the Clerk of the Assessment Review Board must within thirty (30) days after receiving a complaint, provide the municipality with a copy of the complaint.

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- (2) Upon receiving a complaint the Chief Administrative Officer or the Clerk of the Assessment Review Board must set a date, time and location for a hearing before an Assessment Review Board.
 - (3) At least fourteen (14) days before the hearing the Chief Administrative Officer or the Clerk of the Assessment Review Board shall, notify the Assessor, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing.
 - (4) The Chief Administrative Officer or the Clerk of the Assessment Review Board shall attend each meeting of the Assessment Review Board and record the names of persons appearing before the Board, maintain minutes of the proceedings and report to the Assessor and the Council the disposition of the appeals by the Assessment Review Board.
 - (5) The Chief Administrative Officer or the Clerk of the Assessment Review Board shall send the decision of the Assessment Review Board, and the Board's reasons, if requested to the persons notified of the hearing.
5. In accordance with the Municipal Government Act the majority of members of an Assessment Review Board constitutes a quorum. The decision of the majority of the members shall be the decision of the Assessment Review Board.
6. (1) Any assessed person or taxpayer may complain to the Assessment Review Board in respect to those matters set forth in Section 460 (5) of the Municipal Government Act being namely:
- (a) the description of a property or business;
 - (b) the name and mailing address of an assessed person or taxpayer;
 - (c) an assessment;
 - (d) an assessment class;
 - (e) an assessment sub-class;
 - (f) the type of property;
 - (g) the type of improvement
 - (h) school support;
 - (i) whether the property is assessable;
 - (j) whether the property or business is exempt from taxation under Part 10 of the Municipal Government Act.
- (2) A complaint can only be made within the appeal period, and submitted no later than the date shown on the assessment notice.
 - (3) A complaint may be made only by an assessed person or a taxpayer.
 - (4) A complaint may relate to any assessed property or business.

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- (5) The complainant shall notify the Chief Administrative Officer in writing of the particulars and the ground of their complaint.
- (6) There is no right to make a complaint about any tax rate.
- (7) A complaint must explain why the complainant thinks that information shown on the assessment or tax notice is incorrect.
- (8) A complaint about a local improvement tax must be made within one (1) year after it is first imposed.
- (9) The complaint must include the mailing address of the complainant.
- (10) Accompanying a complaint must be the correct fees as set out below:

<u>Property Assessment Appeals Assessment Range/Type</u>	<u>Fee Per Property</u>
Properties with Residential Mill Rate	\$ 20.00
All other Properties:	
\$ 0.00 - \$249,999.00	\$ 75.00
\$ 250,000.00 - \$999,999.00	\$ 150.00
\$ 1,000,000.00 +	\$ 200.00

- (11) This fee will be refunded if the Assessment Review Board makes a decision in favor of the complainant.
- 7.
- (1) Assessment Review Boards are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.
 - (2) Assessment Review boards may require any person giving evidence before them to do so under oath.
 - (3) Pursuant to the Municipal Government Act 454 (3) and the Commissioner for Oaths Act Section 15. (2) (a) members of the Assessment Review Board are Commissioners for Oaths while acting in their official capacities.
- 8.
- (1) An Assessment Review board may make the following decisions:
 - a) dismiss a complaint that was not made within the proper time;
 - b) make a change with respect to any matter referred to in Section 6 (1) of this Bylaw;
 - c) decides that no change to an assessment roll or tax roll is required.

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- (2) An Assessment Review Board must not alter any assessment that is fair and equitable, taking into consideration assessments of similar property or businesses in the same municipality.
 - (3) An Assessment Review Board must make all decisions on complaints within one hundred and fifty (150) days of the mailing of the property assessment notices.
9. The decision of the Assessment Review Board may be appealed to the Municipal Government Board.
10. Bylaw No. A-362 is hereby repealed in its entirety.
11. Bylaw No. 20-2000 Section F) 1. to 3. an amendment to the Assessment Review Board Bylaw A-362 be repealed in its entirety.
11. This Bylaw shall take effect on the date of the final passing there of.

RES.51/07 READ a first time this 26TH day of FEBRUARY, 2007.

RES.52/07 READ a second time this 26TH day of FEBRUARY, 2007.

REES.54/07 READ a third and final time this 26TH day of FEBRUARY 2007.



MAYOR



CHIEF ADMINISTRATIVE OFFICER