

VILLAGE OF THORSBY

BY-LAW 95-07

BEING a by-law of the council of the Village of Thorsby in the province of Alberta to establish an Assessment Review Board and to outline the duties and the powers of the Assessment Review Board.

WHEREAS Part II, Division I of the Municipal Government Act, Chapter M-26.1 R.S.A. 1994 provides that council may provide for the establishment and function of Assessment Review Boards, to handle complaints about any "assessment notice", "assessment roll", "tax notice" or "tax roll" and,

WHEREAS Council deems it proper and expedient to establish an Assessment Review Board and to outline the function of this Assessment Review Board;

NOW THEREFORE THE COUNCIL OF THE VILLAGE OF THORSBY DULY ASSEMBLED ENACTS AS FOLLOWS:

- 1) That the Assessment Review Board shall consist of 5 members comprised of at least 3 Council members and the remainder being from the public at large/Council.
- 2) That the Assessment Review Board member(s) be appointed on an annual basis by resolution of Council, their term of office expiring October 31st of each year.
- 3) That the Assessment Review Board members appoint, from amongst themselves, a presiding officer.
- 4) That the remuneration and expenses payable to each member be the same rate as established for Council committee members.
- 5) (a) A majority of the members of an Assessment Review Board constitutes a quorum.
(b) A decision of a majority of the members of an Assessment Review Board is the decision of the Assessment Review Board.
- 6) That the C.A.O. (or his/her designate) of the Village of Thorsby be appointed to act as Clerk of the Assessment Review Board. The Clerk shall receive the same remuneration as the Assessment Review Board members.

The designated officer must:

- (a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and
- (b) at least 14 days before the hearing, notify the municipality, 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.
- (c) send the decision of the Assessment Review Board and the Board's reasons if requested, to the persons notified of the hearing.

7) An Assessment Review Board may make any of the following decisions:

- (a) dismiss a complaint that was not made within the proper time;

MP
LP

- (b) make a change with the respect to any of the following matters; as shown on the assessment or tax notice:
- i) the description of a property or business;
 - ii) the name and mailing address of an assessed person or taxpayer;
 - iii) an assessment;
 - iv) an assessment class;
 - v) an assessment sub-class;
 - vi) the type of property;
 - vii) the type of improvement;
 - viii) school support;
 - ix) whether the property is assessable;
 - x) whether the property or business is exempt from taxation under Part 10.
- (c) decide that no change to an assessment roll or tax roll is required.
- 8) The Assessment Review Board established by a Council must make all decisions:
- (a) on complaints relating to property tax, within 150 days after the assessment notices are sent out by that municipality, and
 - (b) on complaints relating to any tax other than property tax, within 150 days after the tax notices are sent out by that municipality.
- 9) The decision of an Assessment Review Board may be appealed to the Municipal Government Board.
- 10) This by-law shall come into force and take effect upon the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME THIS 18TH DAY OF MAY, A.D. 1995.



Elaine Solberg,
Mayor



Elizabeth Megyesi,
Chief Administrative Officer