

BYLAW 969-10
ASSESSMENT REVIEW BOARD BYLAW

**A BYLAW OF THE TOWN OF RAYMOND IN THE PROVINCE OF ALBERTA TO
ESTABLISH THE ASSESSMENT REVIEW BOARD.**

NOW THEREFORE, THE COUNCIL OF THE TOWN OF RAYMOND, DULY ASSEMBLED, HEREBY ENACTS AS FOLLOWS:

PART 1- PURPOSE

The purpose of this Bylaw is to establish the Assessment Review Board under Part 11 of the *Municipal Government Act*, R.S.A., 2000, Chapter M-26, as amended.

PART 2- DEFINITIONS

- 2.1 "Act" means the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended.
- 2.2 "Assessment" means a value of property determined in accordance with the Act and the regulations made there under.
- 2.3 "Assessor" means Benchmark Assessments Consultants Inc. or any other designated agency.
- 2.4 "Board" means the Assessment Review Board that may act as a Composite Assessment *Review* Board (CARB) or Local Assessment Review Board (LARB) to decide on any matter required or permitted to be heard under *relevant* legislation.
- 2.5 "Chairman" means the person presiding at meetings of the Board.
- 2.6 "Complaint" means a complaint under Part 11 of the Act.
- 2.7 "Composite Assessment Review Board" ("CARB") means an Assessment Review Board consisting of one provincial member and two other members appointed by Council which has the jurisdiction to conduct hearings on all Complaints referred to in Part 11 of the Act, except for Complaints that are required to be heard by the Local Assessment Review Board (LARB).

- 2.8 "Council" means the Council of the Town of Raymond.
- 2.9 "Town" means the Municipal Council of the Town of Raymond.
- 2.10 "Fees and Charges Bylaw" means the Town of Raymond's Fees and Charges Bylaw as amended or replaced from time to time.
- 2.11 "Local Assessment Review Board" ("LARB") means an Assessment Review Board consisting of three members appointed by Council which has the jurisdiction to conduct hearings about Complaints referred to in Part 11 of the Act shown on:
- 2.11.1 an assessment notice for a residential property with 3 or fewer dwelling units;
 - 2.11.2 an assessment notice for farm land; or
 - 2.11.3 a tax notice other than a property tax notice.
- 2.12 "Manager" means the Chief Administrative Officer for the Town of Raymond or one of his delegates.
- 2.13 "Mayor" means the Chief Elected Official for the Town of Raymond.
- 2.14 "Minister" means the Minister of Municipal Affairs.
- 2.15 "One member CARB" means a Composite Assessment Review Board comprised of one provincial member which conducts hearings on preliminary or jurisdictional matters prescribed by the Act and the Regulation.
- 2.16 "One member LARB" means a Local Assessment Review Board comprised of one public member which conducts hearings on preliminary or jurisdictional matters as prescribed by the Act and the Regulation.
- 2.17 "Provincial Member" means a person appointed as a provincial member to the Composite Assessment Review Board (CARB) by the Minister.
- 2.18 "Public Member" means a member of the public appointed by Council to the Board.
- 2.19 "Regulation" means Alberta Regulation 310/2009: *Matters Relating to*

Assessment Complaints Regulation, as amended or replaced from time to time or any other regulation made under Part 11 of the Municipal Government Act.

PART 3-BOARD AND PANELS ESTABLISHED

- 3.1 The Assessment Review Board is established.
- 3.2 The Board shall sit in panels to hear Complaints as the nature of the Complaint may permit or require and such panels shall be composed of:
 - 3.2.1 one Provincial Member and two Public Members selected by the Manager when the Board is acting as a CARB;
 - 3.2.2 three Public Members selected by the Manager when the Board is acting as a LARB;
 - 3.2.3 one Provincial Member when the Board is acting as a One-Member CARB subject to the conditions prescribed by the Act and Regulations; or
 - 3.2.4 one Public Member selected by the Manager when the Board is acting as a One-Member LARB subject to the conditions prescribed by the Act and Regulations.

PART 4-MEMBERSHIP

- 4.1 The Town Council shall appoint four (4) Public Members to the Assessment Review Board.
- 4.2 The Minister shall, in accordance with the Regulations, appoint one Provincial Member to the Composite Assessment Review Board.
- 4.3 All Public Members shall be residents of the Town.
- 4.4 Any vacancies caused by the death, retirement, or resignation of a Public Member, may be filled by resolution of Council.
- 4.5 The Mayor may appoint a person as an acting Public Member of a Board if any Public Member is unable for any reason to attend a hearing of the Board.
- 4.6 The remuneration and expenses payable to each Public Member of a Board

shall be as set by resolution of Council from time to time.

PART 5-TERM

- 5.1 Public Members shall be appointed to the Board by Council for a three (3) year term or as otherwise designated by Council except in the first year where half of the members shall be appointed for a two year term and the remaining half shall be appointed for a three year term.
- 5.2 Retiring Public Members may be re-appointed provided that no Public Member may serve more than two (2) consecutive terms on the Board unless Council determines otherwise.
- 5.3 Any Public Member of the Board who is absent from one-third (1/3) of the Board meetings scheduled annually or three (3) consecutive meetings of the Board, shall forfeit his or her office, unless there is a resolution of the Board accepting a valid reason for his or her absence.

PART 6 CHAIRMAN

- 6.1 At the first meeting of a panel acting as the LARB, the members will choose a Chairman from among themselves.
- 6.2 The Provincial Member must be the Chairman of a panel sitting as the CARB.
- 6.3 The Chairman of a panel of the Assessment Review Board:
 - 6.3.1 will preside over and be responsible for the conduct of hearings;
 - 6.3.2 ensure that hearings are conducted fairly; and
 - 6.3.3 prepare and sign written reasons required by the Act.

PART 7-CLERK

The Municipal Clerk is appointed as the Assessment Review Board Clerk of the Board, and shall be responsible for all duties imposed upon the Clerk under the Act.

PART 8-HEARINGS

The Board shall meet at such intervals as are necessary to consider all Complaints filed with the Clerk of the Board.

PART 9-QUORUM

9.1 The quorum for panels of the Board are established by the Act, namely:

9.1.1 two Public Members of a panel acting as a Local Assessment Review Board (LARB); and

9.1.2 one Public Member and the Provincial Member of a panel acting as a Composite Assessment Review Board (CARB).

9.2 All members must vote on all matters before the Board unless a pecuniary interest is declared.

9.3 The majority vote of those members present and voting constitutes the decision of the Board.

PART 10-JURISDICTION

The Board shall have jurisdiction to exercise the functions of a LARB and the functions of a CARB under the provisions of the Act and the Regulation.

PART 11-COMPLAINTS TO THE BOARD

11.1 A person wishing to make a Complaint about any assessment or tax must do so in accordance with the Act and the Regulation.

11.2 A complaint must:

11.2.1 be in the form set out in the *Regulation*;

11.2.2 be accompanied by the fee for Board complaints as contained in the Fees and Charges Bylaw, as amended or replaced from time to time; and

11.2.3 be filed with the Clerk's Office within the time specified in the Act.

PART 12-REFUND OF FILING FEE

- 12.1 If the Assessment Review Board, or on appeal, the Court of Queen's Bench, makes a decision in favour of the complainant the filing fee required under section 11.2.2 of this Bylaw shall be refunded to the complainant.
- 12.2 If a person withdraws a complaint on agreement with the Assessor to correct any matter or issue under complaint, the complaint filing fee shall be refunded to the complainant.

PART 13-GENERAL

The Board may make rules as are necessary for the conduct of its business and its hearings that are consistent with the Meeting Procedures Bylaw and the Act.

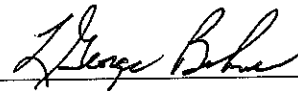
PART 14-EFFECTIVE DATE

This Bylaw shall come into effect after third reading and upon being signed.

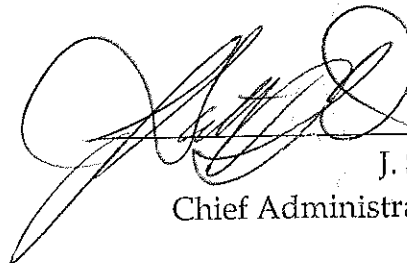
Read a first time this the 20th day of April, 2010.

Read a second time this the 4th day of May, 2010.

Read a third time and finally passed this the 4th day of May, 2010.



L. George Bohne
Mayor



J. Scott Barton
Chief Administrative Officer

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
--	----------

Section 1 - Notice Type

Assessment Notice: Annual Assessment Amended Annual Assessment Supplementary Assessment Amended Supplementary Assessment

Tax Notice: Business Tax Other Tax (excluding property tax and business tax)

Name of Other Tax _____

Section 2 - Property Information

Assessment Roll or Tax Roll Number

Property Address

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type (check all that apply) Residential property with 3 or less dwelling units Residential property with 4 or more dwelling units Farm land Non-residential property Machinery and equipment

Business Name (if pertaining to business tax) Business Owner(s)

Section 3 - Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint? Yes No

Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company)

Mailing Address (if different from above)	City/Town	Province	Postal Code
---	-----------	----------	-------------

Telephone Number (include area code)	Fax Number (include area code)	Email Address
--------------------------------------	--------------------------------	---------------

Section 4 - Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

1 2 3 4 5 6 7 8 9 10

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

If information was requested from the municipality pursuant to sections 299 or 300 of the Municipal Government Act, was the information provided? Yes No

Section 5 - Reason(s) for Complaint

Note: An assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

The reasons for a complaint must accompany the complaint form, including:

- what information shown on an assessment notice or tax notice is incorrect;
- in what respect that information is incorrect, including identifying the specific issues related to the incorrect information that are to be decided by the assessment review board, and the grounds in support of these issues;
- what the correct information is;
- if the complaint relates to an assessment, the requested assessed value.

Requested assessed value:

(a) include a statement that the complainant and the respondent have discussed the matters for complaint, specifying the date and outcome of that discussion, including the details of any issues or facts agreed to by the parties, or

(b) include a statement, if the complainant and the respondent have not discussed the matters for complaint, specifying why no discussion was held.

Note: If necessary, additional pages or documentation required to complete this section may be submitted with this complaint form.

Section 6 - Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 - Complainant Signature

Signature _____ Printed Name of Signatory Person and Title _____ Date (mm/dd/yyyy) _____

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date received _____
Is the required information included on or with the complaint form?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Was the required filing fee included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Was a properly completed authorization form attached?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Complaint to be heard by:	<input type="checkbox"/> LARB <input type="checkbox"/> CARB	

SECTION 1 - Assessed Person / Taxpayer Information

Tax Year

Assessed Person(s) or Taxpayer(s) <i>(if the assessed person or taxpayer is a company, enter the complete legal name of the company)</i>	
Business Name (if pertaining to business tax)	Business Owner(s)

SECTION 2 - Municipal and Property Information

(for linear property go to Section 3)

Municipality Name (as shown on your assessment notice or tax notice)	Assessment Roll or Tax Roll Number
Property Address	Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type Residential property with 3 or less dwelling units Farm land Machinery and equipment
(check all that apply) Residential property with 4 or more dwelling units Non-residential property

SECTION 3 - Agent Information

Note: Agent means a person or company who for a fee or potential fee acts for an assessed person or taxpayer during the assessment complaint process or at a hearing before an assessment review board or the Municipal Government Board.

Agent Name	Contact Name (if different) and Position Held		
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone Number <i>(include area code)</i>	Fax Number <i>(include area code)</i>	Email Address	

SECTION 4 - Acknowledgement and Certification

By signing below, I acknowledge and certify that:

- I am the assessed person or taxpayer identified in section 1, or a legally authorized officer of the assessed person or taxpayer.
- To initiate the processing of this agent authorization, I am attaching this agent authorization form to:
 - the complaint form if the agent is authorized to file the complaint on my behalf, or
 - a letter, signed by me on my personal or company letterhead, and the letter is submitted to the municipality's assessment review board clerk or to the Municipal Government Board administrator, as the case may be, before the hearing of the complaint.
- I provide authority to the agent, as identified in section 3, to represent the assessed person or taxpayer, identified in section 1, to:
 - file a complaint on behalf of the assessed person or taxpayer for the property described on this form,
 - discuss the issues or matters of the complaint with the municipality's assessor (or the assessor designated by the Minister for linear property),
 - prepare and submit disclosure regarding the complaint,
 - represent the assessed person or taxpayer at hearings before the assessment review board (or before the Municipal Government Board for linear property),
 - reach an agreement with the assessor to correct a matter under complaint, and
 - to withdraw the complaint at any time.
- I understand that the assessed person or taxpayer continues to be subject to all provisions required by the *Municipal Government Act* and its attendant regulations, and any authorization of agency is not a substitute for any of those provisions.
- I understand that this document does not act as an authorization of agency for the purposes of Section 299 or Section 300 of the *Municipal Government Act*.
- I understand that the assessed person or taxpayer is liable for any costs awarded against the agent by an assessment review board (or by the Municipal Government Board for linear property), or for any change in assessment that may result from a hearing.
- I understand that this authorization is only applicable to the tax year entered on this form.
- The agent has disclosed the qualifications, professional designations, certifications, or affiliations of the agent, if any, with respect to property assessment or appraisal.
- I may revoke authorization at any time in writing to the assessment review board clerk, or the Municipal Government Board administrator.

Signature of the Assessed Person or Taxpayer

Printed Name of Signatory Person and Title

Date (mm/dd/yyyy)