

TOWN OF OLDS
BYLAW NO. 2010-02
A bylaw to establish an Assessment Review Boards.

WHEREAS under the authority of and subject to the provisions of the Municipal Government Act, Statutes of Alberta, Chapter M-26 and amendments thereto (hereinafter referred to as the "MGA") a Municipal Council is authorized to do something by resolution or to do something without specifying that it be done by bylaw or resolution, it may be done by resolution or bylaw.

WHEREAS it is deemed expedient by Council that a Bylaw to provide for the establishment and processes of an Assessment Review Board.

NOW THEREFORE the Council in the Town of Olds, in the Province of Alberta, in open meeting assembled, enacts as follows:

1. **SHORT TITLE:** This Bylaw may be referred to as the, '**Assessment Review Board Bylaw**'.

2. DEFINITIONS:

2.1 In this Bylaw:

- (a) "Member means a Member of an Assessment Review Board duly appointed by Council or the Province, in accordance with the Municipal Government Act;
- (b) "Regional Pool" means a group of Assessment Review Board members duly appointed by the Councils of municipalities participating in a joint regional agreement.

3. ASSESSMENT REVIEW BOARDS

3.1 Council hereby establishes the following Assessment Review Boards for the Town of Olds:

- (a) Local Assessment Review Board No. 1 that shall consist of one (1) member;
- (b) Local Assessment Review Board No. 2 that shall consist of three (3) members;
- (c) Composite Assessment Review Board No. 1 that shall consist of one (1) member and;
- (d) Composite Assessment Review Board No. 2 that shall consist of three (3) members.

3.2 The Assessment Review Boards shall carry out the duties and responsibilities as set out in the Municipal Government Act and Assessment Complaints Regulation.

4. MEMBERSHIP

- 4.1 Members shall be appointed to the Assessment Review Board from time to time by resolution of Council pursuant to Sec. 50 of the Regulations.
- 4.2 Membership terms will be no longer than three (3) years and will be made in such a manner that the expiry dates of members are staggered.
- 4.3 All membership vacancies shall be advertised to request formal submission of applications.

- 4.4 Appointments of members will be made from those applicants responding on a timely basis to the advertised need.
- 4.5 Appointments to be made through a secret ballot vote by council with the candidate, or candidates, receiving the highest number of votes being appointed by resolution of Council if the majority of Council voted in favor of that candidate.
- 4.6 There will be no automatic succession appointments.
- 4.7 Council delegates' authority to the Chief Administrative Officer to assign duly appointed members to the established Assessment Review Boards, as required.
- 4.8 Members are required to complete initial training as established in Sec. 49(1) of the Regulations.
- 4.9 Council hereby appoints the Director of Corporate Services as a Designated Officer in the position of the Clerk of the Assessment Review Boards. Duties and responsibilities are as outlined in Municipal Government Act, Part 11, Assessment Review Boards, and the Matters Relating to Assessment Complaints Regulation.

5. Complaint Schedule

- 5.1 Pursuant to Sce. 460 (1) Schedule "A" Assessment Review Board Complaint is required to be completed by the complaint.

6. COMPLAINT FEES

- 6.1 Complaint fees are as set out in Schedule 'B' to this Bylaw.

7. GENERAL MATTERS

- 7.1 This Bylaw comes into full force and effect upon signing.

Read a first time this 12th day of April 2010.

Read a second time this 12th day of April 2010.

Read a third time this 26th day of April 2010.

Judy Dahl, Mayor

Norm McInnis, Chief Administrative Officer

Signed by the Chief Elected Officer and the Chief Administrative Officer on this 26th day of April, 2010.

**TOWN OF OLDS
BYLAW NO. 2010-02
Assessment Review Boards.**

Schedule 'A'

1. Town of Olds Assessment Review Board Complaint form.

**TOWN OF OLDS
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Schedule 'B'

2. Complaint fees for the assessment complaint process shall be set at:
 - Residential 3 or fewer dwellings - \$50 per complaint;
 - Residential 4 or more dwellings - \$250 per complaint; and
 - Non-residential - \$250 per complaint.

A complaint to the assessment review board may be about any of the following matters shown on an assessment notice or on a tax notice (other than a property tax notice).

1. the description of the property or business
2. the name or mailing address of an assessed person or taxpayer
3. an assessment amount
4. an assessment class
5. an assessment sub-class
6. the type of property
7. the type of improvement
8. school support
9. whether the property or business is assessable
10. whether the property or business is exempt from taxation

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint. If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARDS

A Local Assessment Review Board will hear complaints about residential property with 3 or less dwelling units, farm land, or matters shown on a tax notice (other than a property tax notice).

A Composite Assessment Review Board will hear complaints about residential property with 4 or more dwelling units or non-residential property.

DISCLOSURE

Disclosure must include:

All relevant facts supporting the matters of complaint described on this complaint form.

All documentary evidence to be presented at the hearing.

A list of witnesses who will give evidence at the hearing.

A summary of testimonial evidence.

The legislative grounds and reason for the complaint.

Relevant case law and any other information that the complainant considers relevant.

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 5 days before the scheduled hearing date.

For a complaint about an assessment - Local Assessment Review Board:

Complainant must provide full disclosure at least 21 days before the scheduled hearing

date. Respondent must provide full disclosure at least 7 days before the scheduled hearing

date. Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - Composite Assessment Review Board:

Complainant must provide full disclosure at least 42 days before the scheduled hearing

date. Respondent must provide full disclosure at least 14 days before the scheduled hearing

date. Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed;

Information that has not been disclosed will not be heard by an assessment review board; and

Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed. Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A Composite Assessment Review Board may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

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.

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

The assessment review board clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints Regulation*.

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460 as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.

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

Property Address _____

Assessment Roll or Tax Roll Number _____

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

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 Complainant 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

Note: An assessment review board must not hear any matter in support of an issue that is not

Section 5 - Reason(s) for Complaint 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? Yes No

Is the required information included on or with the complaint form? Yes No

Was the required filing fee included? Yes No N/A

Was a properly completed authorization form attached: Yes No N/A

Complaint to be heard by: LARB CARB

Date received: _____