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| COUNTY OF WETASKIWIN NO. 10 Municipal Policy & Procedures Manual | FUNCTION: 1000 GENERAL GOVERNMENT SERVICES FUNCTIONS |
| | SECTION: 1100 COUNCIL |

ASSESSMENT REVIEW BOARD HEARING POLICY #1104

PURPOSE

To provide a fair hearing for members of the public by the Assessment Review Board

POLICY STATEMENT

The Assessment Review Board shall:

- Be appointed by resolution of Council at the annual organizational meeting;
- Consist of five (5) County Council members;
- Appoint the Assessment/Tax Clerk as the Secretary to the Board.

Notice of the Assessment Review Board Hearing will be given as required by the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, Section 462.

PROCEDURES

1. At the appointed time the Chairperson will call the appeal hearing to order.
2. The Chairperson asks the Secretary to the Board to announce the purpose of the hearing.
3. The Secretary to the Board announces the purpose of the hearing:
 - As per notice of hearing;
 - Giving reference to any file numbers; legal descriptions; registered owners; etc.
4. The Chairperson introduces self and members of the Board, notes any absences, and ask if any person objects to any member hearing and will make a decision on such objection, if any.

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|----------------|---------------------------------|---------------|---------|
| REVISION DATE: | ORIGINAL COUNCIL APPROVAL DATE: | REF. PAGE NO. | NUMBER: |
| | October 19, 1999 | 99/299 C | 1 of 2 |

ASSESSMENT REVIEW BOARD HEARING POLICY #1104

5. If an objection is made, the Chairperson asks objector to state case briefly. The Chairperson may recess the hearing, if requested, to give the challenged member time to consider the objection. The Appeal Board members reconvene and the challenged member will announce his intention to either excuse himself or indicate his intention to participate, along with reason(s) for the decision. Challenged member either leaves or stays.
6. If no objection, or once the challenge has been resolved, the Chairperson explains the procedure for the hearing (as outlined in the Appendix) to those attending. If necessary, the Chairperson may advise those attending that limits have been set on the amount of time a person has to speak to the proposal.
7. (Optional) The Chairperson explains the general procedure for the hearing as outlined in "Appendix A" and informs the public of any time limit for speakers that may have been established and that if the members consider that any person providing information at a hearing should do so under oath, the persons will be asked:

"Do you (name) swear that the information you are about to provide is true, so help you God?" and the person will respond "I do".

8. The Chairperson asks the Secretary to the Board to read any written submissions submitted to the Board with respect to the appeal.
9. The Chairperson will ask:
 - the appellant(s) to present evidence and state their case and permit the members of the Board to ask questions;
 - the Assessor(s) to identify any questions of the information presented by the appellant(s) .
10. The Chairperson will ask:
 - the Assessor(s) to present evidence and state their case and permit the members of the Board to ask questions;
 - the appellant(s) to identify any questions of the information presented by the Assessor(s).
11. The Chairperson asks:
 - the Appellant(s) to summarize their case;
 - the Assessor(s) to summarize their case.
12. The Chairperson asks if the members of the Board have any further questions to ask.

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|----------------|---------------------------------|---------------|---------|
| REVISION DATE: | ORIGINAL COUNCIL APPROVAL DATE: | REF. PAGE NO. | NUMBER: |
| | October 19, 1999 | 99/299 C | 2 of 4 |

ASSESSMENT REVIEW BOARD HEARING POLICY #1104

13. The Chairperson asks those in attendance whether they are satisfied that the hearing has been conducted in a fair manner, and that they have been given the opportunity to speak to the assessment review. If any person indicates dissatisfaction with the process, the Chairperson may allow further input according to the same order, i.e. Appellant, Assessor, others.
14. The Chairperson, in closing, indicates that:
 - members of the Board must consider only the information provided at the hearing in reaching a decision;
 - the Secretary to the Board must provide a decision of the Assessment Review Board in writing, and that the decision must contain reasons (if requested) for the decision made;
 - the decision will be mailed to the appellant or agent
 - The decision can be appealed to the Municipal Government Board.
15. The Chairperson will declare the appeal hearing closed.
16. The Secretary to the Board will record the decision and the reasons for it and will provide written notification of the decision, at the earliest possible date, to those person(s) registered as appellant(s).

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|----------------|---------------------------------|---------------|---------|
| REVISION DATE: | ORIGINAL COUNCIL APPROVAL DATE: | REF. PAGE NO. | NUMBER: |
| | October 19, 1999 | 99/299 C | 3 of 4 |

ASSESSMENT REVIEW BOARD HEARING POLICY #1104

“APPENDIX A”

ASSESSMENT REVIEW BOARD HEARINGS PROCEDURES

1. The Chairperson will call the Assessment Review Board Hearing to order.
 2. The Chairperson will confirm names of appellant(s) (owner/agent) and anyone attending on their behalf or in support of.
 3. The Secretary to the Board shall state the purpose of the hearing and give reference to registered ownership; file numbers; legal description and the assessment(s) of the property registered for appeal.
 4. The Chairperson introduces self and members of the Board and will outline procedure of Assessment Appeal Hearing.
 5. The Secretary to the Board will read any correspondence the Municipality has received regarding the subject Assessment Appeal.
 6. The appellant(s) will present their evidence and state their case.
 7. The Board may question the appellants regarding the evidence presented before them and will provide the Assessor an opportunity to ask questions at this time.
 8. The respondent(s) will present a review of pertinent information used to establish the subject assessment(s).
 9. The Board may ask questions of the respondent’s evidence presented before them and will provide the appellant(s) opportunity to ask questions at this time.
 10. The Chairperson will request for the respondent to summarize their case.
 11. The Chairperson will request for the appellant to summarize their case.
 12. The Chairperson will declare the Assessment Appeal Hearing closed and will advise that notice of the Board’s decision will be sent (mailed) to the appellant(s) within 14 days.
- Questions between appellant and respondent will be asked or addressed through the Board Members.
 - There is no right to make a complaint about any tax rate in the process of an Assessment Review Board Hearing. The Assessment Review Board is a Committee of County Council and has no authority to adjust or alter property tax or penalty.
 - Copies of the evidence submitted at the Hearing shall be available for Board members and the Secretary of the Board.

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| REVISION DATE: | ORIGINAL COUNCIL APPROVAL DATE: | REF. PAGE NO. | NUMBER: |
| | October 19, 1999 | 99/299 C | 4 of 4 |