

**ASSESSMENT REVIEW BOARD HEARING POLICY #11.0.2**

1. POLICY STATEMENT

1.1. The Assessment Review Board shall:

- 1.1.1. Be appointed by resolution of Council at the annual Organizational meeting under authority of Bylaw 2018/11;
- 1.1.2. 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, 2000, Chapter M-26, Section 462.

2. PROCEDURES

2.1. At the appointed time the Chairperson will call the appeal hearing to order.

2.2. The Chairperson asks the Secretary to the Board to announce the purpose of the hearing.

2.3. The Secretary to the Board announces the purpose of the hearing:

- 2.3.1. As per notice of hearing;
- 2.3.2. Giving reference to any file numbers; legal descriptions; registered owners; etc.

2.4. The Chairperson introduces self and members of the Board, notes any absences, and asks if any person objects to any member hearing and will make a decision on such objection, if any.

2.5. 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.

2.6. If no objection, or once the challenge has been resolved, the Chairperson explains the procedure for the hearing 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.

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2.7. (Optional) The Chairperson explains the general procedure for the hearing 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”.*

2.8. The Chairperson asks the Secretary to the Board to read any written submissions submitted to the Board with respect to the appeal.

2.9. The Chairperson will ask:

2.9.1. the appellant(s) to present evidence and state their case and permit the members of the Board to ask questions;

2.9.2. the Assessor(s) to identify any questions of the information presented by the appellant(s).

2.10. The Chairperson will ask:

2.10.1. the Assessor(s) to present evidence and state their case and permit the members of the Board to ask questions;

2.10.2. the appellant(s) to identify any questions of the information presented by the Assessor(s).

2.11. The Chairperson asks:

2.11.1. the Appellant(s) to summarize their case;

2.11.2. the Assessor(s) to summarize their case.

2.12. The Chairperson asks if the members of the Board have any further questions to ask.

2.13. 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.

2.14. The Chairperson, in closing, indicates that:

2.14.1. members of the Board must consider only the information provided at the hearing in reaching a decision;

2.14.2. 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;

2.14.3. the decision will be mailed to the appellant or agent;

2.14.4. The decision can be appealed to the Municipal Government Board.

2.15. The Chairperson will declare the appeal hearing closed.

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2.16. 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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