

TOWN OF RAINBOW LAKE

BYLAW NO. 2008- 03

A BYLAW TO ESTABLISH AN ASSESMENT REVIEW BOARD FOR THE TOWN OF RAINBOW LAKE IN THE PROVINCE OF ALBERTA.

Whereas, pursuant to Section 454 of the **MUNICIPAL GOVERNMENT ACT**, being **Revised Statutes of Alberta 2000, Chapter M-26** a council may by bylaw at any time, but must on receiving a complaint under section 461, establish one or more assessment review boards.

Now therefore pursuant to Section 454 of the Municipal Government Act Revised Statues of Alberta Chapter M-26 the Town of Rainbow Lake Council, in the province of Alberta, duly assembled, enact as follows:

Assessment Review Board

1. One Town of Rainbow Lake Assessment Review Board is established.

Members

1. Council shall appoint three council members and one alternate council member to the Assessment Review Board.

Acting Members

1. The Chief Elected Official may appoint a person as an acting member of an Assessment Review Board if any member is unable for any reason to attend a hearing of the Board.

Term of office

1. The term of office of each member of the Assessment Review Board shall be one year.
2. Council may by resolution remove a member of the Assessment Review Board and appoint a replacement at any time at its sole discretion.

Presiding Officer

1. The members of each Assessment Review Board must choose a presiding officer from among themselves.

Quorum

1. A majority of an Assessment Review Board constitutes a quorum.

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Duties

1. After the assessment notices are sent, the Assessment Review Board must make all decisions on complaints relating to property tax within the time prescribed in the Municipal Government Act as amended and on complaints relating to any tax other than property tax within the time prescribed in the Municipal Government Act as amended.

Decisions

1. An Assessment Review Board may make any of the following decisions:
 - a) Dismiss a complaint that was not made within the proper time or that does not comply with the Municipal Government Act as amended;
 - b) Make a change with respect to any matter referred to in the Municipal Government Act as amended;
 - c) Decide that no change to an assessment roll or tax roll is required.
2. A decision of a majority of the members of an Assessment Review Board is the decision of the Assessment Review Board.
3. The assessment Review Board must not alter any assessment that is fair and equitable, taking into consideration assessments of similar property or business in the same municipality

Clerk

1. Council shall by resolution appoint a designated officer to act as the Clerk of an Assessment Review Board.

Duties

2. The Clerk of the Assessment Review Board shall receive written complaints from a person wishing to make a complaint about any assessment or tax.
3. On receiving a complaint, if the complaint is to be heard by the Assessment Review Board, the Clerk (Designated Officer) must set a date, time and location for a hearing before the Assessment Review Board.

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4. If the complaint is to be heard by the Assessment Review Board the Designated Officer must 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.
5. Ensure hearings are organized and the decision is documented
6. The Assessment Review Board clerk (designated officer) must send the decision of the Assessment Review Board, and the board's reasons if requested, to the persons notified of the hearing.

Effective Date

This bylaw shall take effect on the date of the third and final reading and upon signing.

Read a first time this 21 day of July 2008

Read a second time this 21 day of July 2008

Read a third and finally passed this 21 day of July 2008



Mayor



Chief Administrative Officer

July 21, 2008

Date