

TOWN OF VULCAN

IN THE PROVINCE OF ALBERTA

ASSESSMENT REVIEW BOARD BY-LAW NO. 1175

1. BEING a bylaw of the Town of Vulcan in the Province of Alberta to establish a municipal Assessment Review Board;

AND WHEREAS, Section 454(1) of the Municipal Government Act, Chapter M-26.1, 1994 as amended from time to time requires the municipality to adopt a bylaw to establish a municipal Assessment Review Board;

AND WHEREAS, the Assessment Review Board is authorized to make decisions on appeals in accordance with the evidence provided in accordance with the Municipal Government Act Chapter M-26.1 as amended from time to time;

AND WHEREAS, this bylaw may be cited as the Town of Vulcan Assessment Review Board Bylaw;

NOW THEREFORE, the Council of the Town of Vulcan in the Province of Alberta duly assembled, enacts as follows:
 2. DEFINITIONS:
 - (a) Act means the Municipal Government Act, Chapter M-26.1, 1994 as amended from time to time.
 - (b) Municipality means the Town of Vulcan in the Province of Alberta.
 - (c) Council means the Council of the Town of Vulcan.
 - (d) Assessment Review Board means the board, persons or organization established to act as the Assessment Review Board.
 - (e) Member means a member of the Assessment Review Board.
 - (f) Secretary means the person or persons authorized to act as secretary for the Assessment Review Board.
 - (g) Authorized persons means persons or organization authorized by council to which the municipality may delegate any of its Assessment Review Board powers, duties or functions.
 - (h) Assessment notice includes an amended assessment notice and a supplementary assessment notice.
 - (i) Assessment roll includes a supplementary assessment roll.
 - (j) Tax notice includes a supplementary tax notice.
 - (k) Tax roll includes a supplementary tax roll.
 - (l) All other terms used in this bylaw shall have the meaning as is assigned to them in the Municipal Government Act, as amended from time to time.
 3. For the purpose of this bylaw, the Assessment Review Board for the Town of Vulcan shall be:
 - (a) Three members of the Council of the Town of Vulcan;
or
 - (b) The authorized persons or organization;

- (c) An Acting Member shall be appointed by the Mayor if any member is unable for any reason to attend a hearing of the Board.
4. Three members shall be appointed to the Assessment Review Board by resolution of Council.
5. Appointments to the Assessment Review Board shall be made for a term of three years.
6. The members of the Assessment Review Board shall elect one of themselves as chairman and one of themselves as vice-chairman to hold office for a term of one year from the date of election.
7. Each member of the Assessment Review Board shall be entitled to such remuneration, travelling, and living expenses as may be fixed from time to time by council; and the remuneration, travelling, and living expenses shall be paid by the Town of Vulcan.
8. The council shall, by resolution, appoint a secretary who shall be an employee of the municipality and shall attend all meetings of the Assessment Review Board, but shall not vote on any matter before the Assessment Review Board.
9. The Assessment Review Board shall hold a meeting no less than 14 days after the Notice has been mailed informing the appellants of the date, time, and place of the hearing.
10. Three of the members of the Assessment Review Board shall constitute a quorum.
11. The decision of the majority of the members present at a meeting shall be deemed to be the decision of the Assessment Review Board.
12. The Assessment Review Board may make any of the following decisions:
 - (a) Dismiss a complaint that was not made within the proper time;
 - (b) Make a change with respect to any matter referred to in Section 460 (5) of the MGA, Chapter M-26-1, 1994 as amended from time to time;
 - (c) Decide that no change to an assessment roll or tax roll is required.
13. The Assessment Review Board may make rules to govern its hearings.
14. The secretary of the Assessment Review Board shall attend all meetings of the Assessment Review Board and shall keep the following records with respect thereto:
 - (a) the minutes of all meetings;
 - (b) all assessment appeals;
 - (c) records of all notices of meetings and of persons to whom they were sent;
 - (d) copies of all written representations to the Assessment Review Board;
 - (e) notes as to each representation;

