

## Assessment Complaint Fees

### Purpose:

- 1 To establish the fees payable by a complainant for the filing of a complaint for assessment matters.

### Policy Statements:

#### 2 Complaint Fees:

- (1) The fees charged to file a complaint regarding assessment matters for a property The City will be the maximum allowed as set out in the Alberta Regulation 310/2009: 'Matters Respecting Assessment Complaints.'

| Complaint Fees                               |   |
|--|---|
| Residential 3 or fewer dwellings & farm land | Up to \$50  |
| Residential 4 or more dwellings              | Up to \$650   |
| Non-residential                              | Up to \$650   |
| Business Tax *                               | Up to \$50  |
| Tax Notices (other than business tax)        | Up to \$30  |
| Linear property-power generation             | Flat fee - \$650 per facility                           |
| Linear property-other                        | Flat fee \$50<br>per Linear Property Assessment Unit ID |
| Equalized Assessment                         | Flat fee \$650  |

\* Includes BRZ

#### 3 Refund of Complaint Fees:

- (1) A filing fee is only be refunded when there is a change made to the issue under complaint.
- (2) The refund is issued to the name of the applicant and/or company that filed the initial complaint.

---

### References / Links:

- 1 Bylaw 3441/2009 The Regional Assessment Review Board
- 2 The Matters Relating to Assessment Complaints Regulation 310/2209
- 3 5304- CA Travel & Business Expense Reimbursement
- 4 5304- CP Travel & Business Expense Reimbursement

### Scope/Application:

- 1 The Legislative Services department and the Revenue & Assessment Services department are affected by this policy.

**Authority/Responsibility to Implement:**

- 1 Legislative Services Manager

**Inquiries/Contact Person(s):**

- 1 Legislative Services Manager
- 2 Appeals Coordinator, Legislative Services

**Policy Monitoring and Evaluation:**

- 1 This policy will be evaluated every three years with revisions made as required.

**Document History:**

| <b>Date:</b>              | <b>Approved/Reviewed By:</b> | <b>Title:</b> |
|---------------------------|------------------------------|---------------|
| Approved: March 2, 2010   | "Craig Curtis"               | City Manager  |
| Revised: April 18, 2011   | "Craig Curtis"               | City Manager  |
| Revised: July 14, 2012    | "Craig Curtis"               | City Manager  |
| Revised: October 28, 2017 | "Craig Curtis"               | City Manager  |

**Administrative Revisions:**

| <b>Date:</b>      | <b>Description:</b>   |
|-------------------|---|
| June 1, 2010      | <ul style="list-style-type: none"> <li>• Renumbered from 5121 to 7019 (due to LAS becoming LGS- separate from Corporate Services)</li> <li>• Changed reference of Legislative &amp; Administrative Services (LAS) to Legislative &amp; Governance Services (LGS)</li> </ul> |
| November 22, 2010 | <ul style="list-style-type: none"> <li>• Changed A &amp; T or Assessment &amp; Tax Services to: Revenue &amp; Assessment Services (Department name change)</li> </ul>   |
| April 18, 2011    | <ul style="list-style-type: none"> <li>• Added the section: "Refund of Complaint Fees" and amended "Board Member Remuneration"</li> </ul>   |
| July 9, 2012      | <ul style="list-style-type: none"> <li>• "Legislative &amp; Governance Services Manager" changed to "Director of Legislative &amp; Governance Services"</li> </ul>  |
| August 1, 2012    | <ul style="list-style-type: none"> <li>• "Director" of LGS changed back to "Manager"</li> <li>• "Legislative &amp; Governance Services" changed to "Legislative Services" due to re-structuring.</li> </ul>   |
| May 12, 2017      | <ul style="list-style-type: none"> <li>• Updated to current template format.</li> </ul>   |