	<b>CORPORATE POLICY</b>	<b>Policy No:</b> 3,038
		<b>Approved By:</b> Council
		<b>Effective Date:</b> December 14, 2015
		<b>Resolution:</b> 394-15 <b>Department:</b> Corporate Services / Finance

## CITY ASSESSOR POLICY

### POLICY STATEMENT

Assessments will be determined by the City Assessor in accordance with the Municipal Government Act.

#### 1. PURPOSE


- 1.1. To establish the position of City Assessor and to designate duties and responsibilities to that position.

#### 2. APPOINTMENT

- 2.1. The position of City Assessor is established as a designated officer of the City pursuant to s. 284(1)(d)(ii) of the Municipal Government Act.
- 2.2. An individual will be appointed by Council to the position of City Assessor.
- 2.3. The City Assessor will be accountable to the Finance Manager for the exercise of duties and responsibilities of assessor.

#### 3. AUTHORITY

- 3.1. The City Assessor will carry out the duties and responsibilities of assessor under the Municipal Government Act.
- 3.2. The City Assessor is responsible for:
  - 3.2.1. Determining the annual assessed value of property within the municipality;
  - 3.2.2. Collecting information needed to prepare the assessments;
  - 3.2.3. Determining exemptions from assessment;
  - 3.2.4. Determining exemptions from taxation under s. 362 of the Municipal Government Act and Parts I and II of the

	<b>CORPORATE POLICY</b>  <b>CITY ASSESSOR</b>	<b>Policy No:</b> 3,038
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Community Organization Property Tax Exemption Regulation;

- 3.2.5. Responding to concerns from property owners; and
- 3.2.6. Responding to complaints filed with the Assessment Review Boards.

#### **4. INDEPENDENCE**

- 4.1. The City and the City Assessor will operate independently according to the principles of procedural fairness.
- 4.2. The City and the City Assessor will avoid the suggestion of municipal influence.

#### **5. EXPERT ASSISTANCE**

- 5.1. The City Assessor may directly engage expert assistance to the assessor in preparing the assessment, or determining if property is to be assessed or taxed.
- 5.2. The City Assessor will be reimbursed for the cost of expert assistance only to the amount included in a budget approved by Council or otherwise authorized by the Finance Manager.

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**6. RELATED DOCUMENTS**

- Alberta Regulation 220/2004: Municipal Government Act – Matters Relating to Assessment and Taxation Regulation
- Alberta Regulation 281/1998: Municipal Government Act – Community Organization Property Tax Exemption Regulation
- Alberta Regulation 310/2009: Municipal Government Act – Matters Relating to Assessment Complaints Regulation

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**APPROVAL**

Mayor: Original signed by Stuart Houston Date: December 14, 2015