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
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.
6. RELATED DOCUMENTS


APPROVAL

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