Assessment Review Commission Procedures in Newfoundland & Labrador

Topics

- Late Appeals
- The Assessment Review Commission
- Prior to the Hearing
- At the Hearing
- After the Hearing
- Suggested Best Practices for Conducting a Hearing

Late Appeals

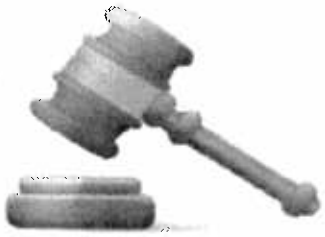
" Where a notice appealing the notice of assessment is not served upon the city clerk or director within 30 days of the date of the notice of assessment,there is considered to be **no appeal**. *Section 30(2) Assessment Act,2006*

Appointment of Review Commissioner

- 32(1)A municipality or the city shall, by resolution, prior to January 31 in a year, appoint a commissioner.

- (2) A municipality shall, not more than 14 days after the appointment of a commissioner under subsection (1), notify the director of the appointment of a commissioner.

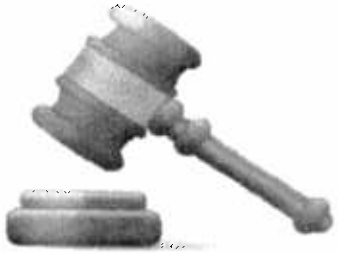
The Assessment Review Commission



The Assessment Review Commission is a legal entity established under the Assessment Act.

At all times when dealing with the review commission process it is important to remember that the appeal hearing provides a format for parties with differing opinions to express their point of view regarding an assessment and have the matter arbitrated by an independent authority.

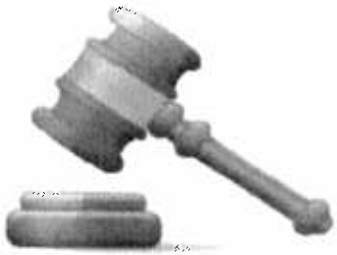
Prior to the Hearings



- "A commissioner shall fix the times that he or she shall sit for determination of appeals under this part." *Section 34.(1) Assessment Act ,2006*

- "A commissioner shall cause to be delivered or mailed to each party to an appeal a notice of the time and place of hearing at least 10 days before the day fixed for the appeal to be heard."*Section 31 (1) Assessment Act,2006*

Definitions



- "party" means the real property owner, commercial tenant, the city, a municipality or the agency *Section 29 Assessment Act ,2006*

- Agent is a person formally authorized by a property owner to act on their behalf

Prior to the Hearing

While there are no regulations or statutes governing the location in which to hold an appeal hearing, it is reasonable to expect that the municipal council will select a suitable site.

At the Hearing

- the clerk will ensure that the assessment roll is available
- the assessor will ensure that notice of appeal is at the hearing
- the commissioner insures that a record of the proceedings is taken. *Section 32(8) Assessment Act,2006*
- the commissioner may decide to administer oaths .*Section 35(2) Assessment Act,2006*

At the Hearing

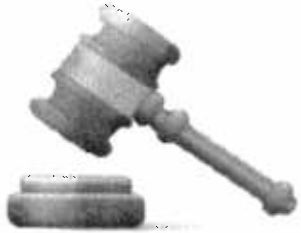
- the clerk will provide information if required by the commissioner
- the assessor will provide the commissioner with the information that supports the assessed value of the property
- the appellant informs the commissioner of the reasons for disputing the assessed value of the property in question.

Suggested Best Practices for Conducting a Hearing

- commissioner calls on the appellant/agent to present his or her case—this includes the calling of any witnesses in support of the appellant.

- if a party to the appeal fails to appear, the hearing may proceed in the party's absence.(Ex parte)

Suggested Best Practices for Conducting a Hearing cont'd



- commissioner calls on the assessor(s) to give evidence respecting the assessed value. Witnesses for the assessors may be called at this point.

- the appellant should be given the opportunity to rebut the assessor's evidence.

Suggested Best Practices for Conducting a Hearing cont'd

- if the commissioner requires any clarification of the evidence or needs any additional information, the question(s) should be asked and answers given with all parties present
- the commissioner may make a decision immediately or reserve judgement to a later time.

Suggested Best Practices Conducting a Hearing cont'd

- if information is provided after the close of the hearing, that information should be provided to all parties who have the right to respond

- when all the appeals have been heard, the commissioner shall certify the record of the proceedings and any decisions made.

After the Hearing

- "where a commissioner has heard and decided an appeal, a commissioner shall cause to have mailed or delivered to the parties a notice of the decision in the appeal not later than 15 days after that decision has been made."*Section 38(1) Assessment Act,2006*

- "where a commissioner amends an assessment in favour of an appellant, the clerk shall refund a fee paid."*Section 38(3) Assessment Act,2006*