



TOWN OF PINCHER CREEK POLICY



Approved by: Council	Date: May 12, 2014	Policy Number: No. 146-14
Reference: Motion 05-222	Revision Date/by: June 13, 2005 / Council	
Title: ASSESSMENT GUIDELINES		

Policy Statement

The Town of Pincher Creek will provide guidelines for the preparation, publication and access to assessment information.

1. Definitions

- 1.1 **MGA** shall mean the Municipal Government Act, Chapter M26, 2000 and amendments thereto.
- 1.2 **Assessed Person** shall mean a person who is named on an assessment roll in accordance with the MGA, Section 304.
- 1.3 **Assessor** shall mean a person who is appointed by the Town of Pincher Creek to the position of designated officer to carry out the duties and responsibilities of an assessor pursuant the MGA.
- 1.4 **Assessment** shall mean a value of property determined in accordance with the MGA and the regulations.
- 1.5 **Assessed Property** shall mean property in respect of which an assessment has been prepared or adopted.

2. Preparation of Assessments

- 2.1 The Town of Pincher Creek shall prepare annually, assessments for each property in the municipality, except linear property and property listed in MGA, Section 298.
- 2.2 The Town of Pincher Creek shall prepare annually, not later than February 28, an assessment roll for assessed property in the Town of Pincher Creek in accordance with MGA Section 302(1).
- 2.3 The assessment roll must contain all the required information pursuant to the MGA, Section 303.

3. Preparation of Assessment Notices

Policy No. 146-14

- 3.1 The Town of Pincher Creek shall annually prepare assessment notices for all assessed property, other than linear property, shown on the assessment roll.
- 3.2 The assessment notice and tax notice relating to the same property will be combined on one notice.
- 3.3 The assessment notice must contain all the required information pursuant to the MGA, Section 309.
- 3.4 Combined assessment notices shall be mailed by April 30th of the taxation year.

4. Publication of Assessment Notice

- 4.1 The Town of Pincher Creek shall publish in one issue of a newspaper having general circulation in the Town of Pincher Creek, a notice that the assessment notices have been sent.
- 4.2 All assessed persons are deemed to have received their assessment notices as a result of the publication referred to in clause 4.1

5. Access to Information

- 5.1 An assessed person may ask the Town of Pincher Creek to let the assessed person see or receive sufficient information to show how the assessor prepared the assessment of that person's property. The Town of Pincher Creek must comply with this request.
- 5.2 An assessed person may ask the Town of Pincher Creek to let the assessed person see or receive a summary of the assessment of any assessed property in the Town of Pincher Creek. The Town of Pincher Creek must comply with this request, if satisfied that necessary confidentiality will not be breached.
- 5.3 There shall be no cost to an assessed person to view their assessment record or the assessment roll.

6. Assessment Complaint

- 6.1 A complaint must be filed with the designated officer at the address shown on the combined assessment notice, not later than the date shown on that notice.
- 6.2 A complaint must be in writing and must be accompanied with the fee as determined in the Town of Pincher Creek Fee Structure Bylaw.
- 6.3 All complaints must comply with the MGA, Section 460,
- 6.4 All complaints will be referred to the Assessment Review Board for further processing pursuant to the MGA, Part 11.

7. End of Policy