


# POLICY MANUAL

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	POLICY TITLE	DATE	MOTION NO.
	Assessment Review Board Fees	February 24, 2021	C21-054

## PURPOSE:

Property assessment complaints are heard by the municipally administered Assessment Review Boards. This policy is to establish procedures for fees and refunds for Assessment Review Board Appeals

### 1.0 Fees

The fees for appeals to the Local Assessment Review Board and Composite Assessment Review Board shall be set as follows:

Farmland & Residential - \$50.00

Non-Residential - \$650.00

### 2.0 Refunds

Refunds shall be granted for applicants for the LARB and CARB should the complaint be withdrawn without a reduction in the assessment prior to the appeal hearing. If an appeal proceeds and the assessment is decreased, the complainant will be refunded their appeal fee. If an appeal proceeds and no change is made to the assessment the fee is non-refundable.

### 3.0 Effective Date

Policy to come into effect January 1, 2023.

### Policy Amendments:

**July 20, 2022** (C22-187) – Corrected “Commercial” to “Composite”; Added clarification to Purpose and Refunds; Added Effective Date as fees must be advertised on assessment/tax notice