

ITEM 14

MANAGER'S REPORT NO. 33

COUNCIL MEETING April 29/74

Re: Assessment Appeals

On April 16, 1974 Council requested a report on the manner in which assessments are appealed, and specifically, comments on the requirement for a deposit before appeals are heard. Alderman McLean at that time also gave the Manager some particulars on a situation involving a property owner who was required to pay \$5.00 to appeal a decision of the Court of Revision following the Court's consideration of a recommended change by the Assessment Department.

In regard to the latter matter, the situation involved a property owner who received a notice at the first of the year advising that his 1974 assessments included the sum of \$9,155 on a building (general) and \$3,660 on a building (school and hospital). The Assessment Department subsequently discovered an error in the calculation of the improvement assessment.

If errors are discovered prior to January 1st, the Assessor can change the assessment. However, errors subsequently discovered must by statute be brought before the Court of Revision for a decision. In other words, the Assessor, like everyone else, is obligated to appeal to the Court of Revision.

In this particular instance, the Assessor initiated the appeal, the owner was advised of this fact and was given the opportunity to argue the matter. The Court of Revision found that the assessment should be increased as follows:

	<u>Original Assessment</u>	<u>Revised Assessment</u>
Building (General)	\$9,155	\$12,040
Building (School & Hospital)	\$3,660	\$ 4,815

The Assessor advises that the property owner is required by statute to deposit \$5.00 to have the Court's decision appealed to the Assessment Appeal Board (the next highest level), irrespective of the fact that the first appeal was initiated by the Assessment Department as the result of an error which had been committed by the Department.

The Assessor points out that, in his opinion, property owners are not improperly charged when required to pay \$5.00, as this is his second opportunity to have his arguments considered by an appeal body. With respect to the specific situation under consideration, the property owner was obviously dissatisfied with the revised amounts, and in all likelihood, would have objected to the amounts even had they been correctly calculated and recorded on the assessment roll and notice. When viewed in this manner, the nominal sum that appellants are required to pay to appeal an assessment to a higher authority can be regarded as a fair and reasonable charge.

For purposes of clarification, it should be noted that the charges for appealing a decision of the Court of Revision are established by statute.

This is for the information of Council.