

Assessment Review Commission



Recent changes to the Assessment Act affect the appeal process and the responsibilities and duties at the Assessment Review Commission.

Please note that this is an information brochure only and is not intended to replace appropriate assistance in interpreting the legislation. The legislation is available on the province's website at:

<http://www.hoa.gov.nl.ca/hoa/statutes/a18-1.htm>

MUNICIPAL ASSESSMENT AGENCY

Phone: 877-777-2807
www.maa.nf.ca



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Effective for assessment notices
mailed after January 1, 2007

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30.(1) A party objecting to or complaining of an omission from or an error in a roll may personally or by agent, serve notice of appeal to the city clerk or the director within 30 days from the date of the notice of assessment.

On receipt, the assessor will review the appeal and advise the appellant of the results. To continue the appeal to the Assessment Review Commission, the appellant must forward their request, along with a \$25 filing fee, to the Agency within 14 days of the mail date of the review result.

When the request for a hearing and appeal fee have been received by the Agency, the Agency will forward the appeal to the Commissioner, with a copy to all parties. The filing fee will be forwarded to the municipality.

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

The Commissioner is responsible, in accordance with the legislation, for the conduct of the hearing and

to make a determination in the matter. Once the commissioner has determined the matter, he or she will advise all parties of the decision no later than 15 days after the determination.

34. (3) A commissioner may grant an adjournment or postponement of an appeal hearing but all appeals filed under section 30 shall be decided on or before March 15 in the year following delivery of the original assessment notice, except with the agreement of all parties.

Parties to an Appeal:

- Property owner
- Commercial tenant (if any)
- Municipality
- Agency

Key Dates

Appeal Period – thirty days from the date of mailing of the assessment notice.

Hearing Notice – at least ten days prior to the date of the hearing.

Appeal Decisions – March 15 in the year following delivery of the assessment notice is the deadline.