



## CITY OF CORNER BROOK

### Policy Statement

<b>Index</b>	Finance and Administration	<b>Section</b>	Assessments		
<b>Title</b>	Supplementary Assessments - Processing	<b>Policy Number</b>	11-02-01	<b>Authority</b>	Council
<b>Approval Date</b>	22 Nov 00	<b>Effective Date</b>	22 Nov 00	<b>Revision Date</b>	

#### ***Purpose:***

To deal with supplementary assessments which are received subsequent to the annual assessment roll. Supplementary assessments may result from following:

1. Repair and renovations to property.
2. Additions and extensions to property.
3. 10% annual review by Municipal Assessment Agency.
4. Correction of error in previous assessment.

The Municipal Assessment Agency will record all changes to the roll in excess of \$1,000 on a supplementary assessment, in accordance with the Assessment Act. Changes to the property value less than \$1,000 will be reflected in the annual assessment roll.

The purpose of this policy is to define those circumstances by which supplementary tax bills will be issued to a property owner.

1. Supplementary tax bills will not be issued for a prior year except in the case of unusual circumstances as approved by the Director.
2. If supplementary assessment is the result of a random review by the Agency and the change in the tax is less than \$25, supplementary tax bills will not be issued.
3. If supplementary assessment is the result of property improvements carried out by the homeowner, supplementary tax bills will be issued.
4. If supplementary assessment is the result of a correction of an error, we would issue the bill if it is over \$25.
5. In no circumstances will a bill be issued for less than \$10.
6. Credits will be processed, but invoices will not be sent and cheques will not be issued for amounts less than \$25.
7. In the case where an assessment has decreased from the appeal process, the taxpayer will be given the choice of a refund cheque or for the amount to remain as a credit on the account, without regard to the amount.

***Reference:***

Approved: 00-117 (Nov. 22, 2000)

CPS00-38

CC00-197 (2)

CPS00-43

CC00-216

IN WITNESS WHEREOF, this policy is sealed with the Common Seal of the City of Corner Brook.



MAYOR



CITY CLERK