

MATTERS RELATING TO ASSESSMENT AND TAXATION REGULATION

AR 220/2004

Access to assessment record

27.4(1) For the purposes of section 299 of the Act, a municipality must, subject to subsection (4), provide the assessed person with the information described in section 299(1.1) of the Act in one of the following manners:

- (a) in hard-copy form with the assessment notice for the property**
 - (b) in hard-copy form without the assessment notice for the property**
 - (c) through an internet website that is readily accessible to the assessed person**
- (2) A municipality must provide the assessed person with the information described in section 299(1.1) of the Act within 15 days of receiving a request for the information.**
- (3) A municipality that provides the information in a manner set out in subsection (1)(a) or (c) is deemed to have met the requirements of subsection (2).**
- (4) A municipality that does not provide the information described in section 299(1.1) of the Act in a manner set out in subsection (1) must make reasonable arrangements to let the assessed person see the information at the municipality's office within 15 days of the request.**

Access to summary of assessment

27.5(1) For the purposes of section 300 of the Act, a municipality must, subject to subsection (4), provide the assessed person with a summary of the assessment for an assessed property in one of the following manners:

- (a) in hard-copy form with the assessment notice for the property**
 - (b) in hard-copy form without the assessment notice for the property**
 - (c) through an internet website that is readily accessible to the assessed person**
- (2) A municipality must provide the assessed person with a summary of the assessment for an assessed property within 15 days of receiving a request for the information.**
- (3) A municipality that provides a summary of the assessment for an assessed property in a manner set out in subsection (1)(a) or (c) is deemed to have met the requirements of subsection (2).**

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- (4) A municipality that does not provide a summary of the assessment for an assessed property in a manner set out in subsection (1) must make reasonable arrangements to let the assessed person see the summary at the municipality's office within 15 days of the request.**

- (5) The 15 day period referred to in subsection (2) applies only in respect of a summary of the assessment for the first 5 assessed properties requested by an assessed person in any given year.**