

PRESENT:

MAYOR:	Dennis Taylor
DEPUTY MAYOR	Sandy Beagle
COUNCILLOR:	Fred Bell
COUNCILLOR	Joe VanHee
COUNCILLOR	Peter Gancer
Tammy McMullen	Assessment Services, Alberta Municipal Affairs
Garry D. KcKaque	Assessment Operations

CALL TO ORDER

The meeting was called to order by Mayor Taylor, Chairperson, at 7:15 P.M.

APPEALS

1. 7:15 P.M. Fred & Mary Bell, Roll 4028 - Appealing \$55,030

Assessor stated December 1991 Garage assessed 35% complete (2,610) and December 1993 100% complete (9,400) hence reason for increase and therefore recommends no change to assessment.

Councillor bell abstained on Court of Revision decision.

Deputy Mayor Beagle moved that on recommendation of the assessors the assessment remain at \$55,030.

Carried.

2. 7:30 P.M. Dan David, Roll #3008 - Appealing \$39,230.

Mr. David was not in attendance

Moved by Deputy Mayor Beagle and on recommendation of the assessors, that there is no just cause for change, the assessment remain at \$39,230.

Carried.

3. 7:45 P.M. D.L.F. Holdings - Roll #1519 Appealing \$108,450

This appeal was withdrawn by Mr. Fegan of D.L.F. Holdings

Deputy Mayor Beagle moved that the assessment remain \$108,450.

Carried.

4. 8:00 P.M. Audrey & Clara MacLeod - Roll #4002 - appealing \$45,660

Basement Development - January 1994 assessed \$5,290

Assessor recommends change to \$4,010 due to sizing error by assessor.

Councillor Joe VanHee moved to lower assessment \$1,280 as recommended by assessor.

Carried.

94-16
94-17
94-18
94-19

APPEALS (Continued)

5. 8:15 P.M. Bovar Biomedical Services - Roll #1702 appealing \$1,216,000.

Bovar Biomedical Services represented by Brenda McFarland of Ziff Energy Property Tax Ltd. Appealing on the following grounds:

- Not arguing land or building assessment dollars, but issue based on production vs plant capacity.
- Bovar feel depreciation on Economics should have a bearing and loss of undocumented business, as promised by Provincial Government, should reflect on assessment.
- Bovar stated Section 1-G of Municipal Taxation Act.
- Submission by Bovar - Schedule 1, attached.
- Bovar need 5-2/3 tonne per day to attain a break-even point and only in neighbourhood of approximately 3 tonne per day.
- Stated competitor (i.e. Children's Hospital) tax exempt under Provincial Governing laws. Therefore, Bovar unable to compete in market productively.
- Stated Government allowing incineration in unlicensed incinerators.
- Bovar asked for a 50% reduction for the 1994 taxation year and thereafter be reviewed annually.

Ms. McFarland thanked the court of Revision and looked forward to their written response.

Councillor Peter Gancer moved the assessment remain at \$1,216,000 based on the following reasoning:

1. If the Provincial Government not enforcing their own regulations, the Court of Revision feel Bovar's argument is with the Provincial Government;
2. Other large businesses within the Village of Beiseker are also experiencing economic business loss and/or financial difficulties and the Court of Revision cannot set precedent; and
3. Bovar has only been in operational mode for approximately one year and Court of Revision feel most business cannot or do not expect to attain profits within the first year.

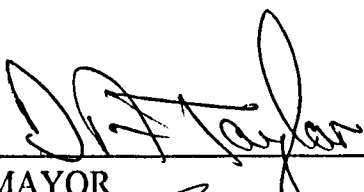
Carried.

Mayor Taylor stated letter to all those appealing and to assessors would be forthcoming.


ADJOURNMENT

Mayor Dennis Taylor moved meeting adjourn at 9:17 P.M.

Carried.



MAYOR



MUNICIPAL ADMINISTRATOR