

**A BYLAW OF THE VILLAGE OF ELBOW TO ESTABLISH A FEE  
TO APPEAL ASSESSMENTS**

The Council of the Village of Elbow, in the Province of Saskatchewan, enacts as follows:

1. This bylaw may be referred to as "The Assessment Appeal Fee Bylaw".
2. In this bylaw:
  - a) "Act" shall mean *The Municipalities Act*;
  - b) "Board" shall mean the
    - i) Board of Revision established by the Municipality; or
    - ii) District Board of Revision which has been created by the Municipality in partnership with other municipalities;
  - c) "Municipality" shall mean the Village of Elbow;
  - d) "Secretary" shall mean the Secretary to the (District) Board of Revision.
3. A person desiring to appeal their assessment to the Board shall file their appeal in the form prescribed in the Act on or before the last date on which appeals can be lodged as indicated:
  - a) within the notice required by Section 217 of the Act; or
  - b) on the notice of assessment required by Sections 215 and 219 of the Act.
4. A fee of \$300 per appeal is hereby established for the purpose of filing an appeal to the Board.
5. The applicable fee shall be payable to the Municipality and may be paid at the time of filing the appeal and in any event no later than the final date for lodging an appeal with the Board.
6. Where an appellant fails to pay the applicable fee pursuant to Sections 4 and 5 of this bylaw, the appeal is deemed to be dismissed.
7. The Municipality shall refund any fee that was submitted by the applicant if:
  - a) the appeal is successful either in whole or in part by decision of either the Board or the Assessment Appeal Committee of the Saskatchewan Municipal Board;
  - b) the appeal is not filed by the Secretary of the Board;
  - c) the appeal is withdrawn in accordance with Section 227 of the Act; or
  - d) an agreement is entered into pursuant to Section 228 of the Act.
8. Bylaw No.21-01 of the Village of Elbow is hereby repealed.



Passed this 9<sup>th</sup> day of March 2026.