

**Village of Warburg
Bylaw # 158/18**

**A BYLAW OF THE VILLAGE OF WARBURG, IN THE PROVINCE OF ALBERTA, TO
ESTABLISH A REGIONAL ASSESSMENT REVIEW BOARD AND THAT BYLAW
#100/10 BE RESCINDED.**

WHEREAS

Section 454 of the *Municipal Government Act*, enacts that a council must by bylaw establish a local assessment review board and a composite assessment review board to hear complaints referred to in section 460.1(1) and (2) respectively;

Section 455 of the *Municipal Government Act*, permits two or more councils to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their respective municipalities;

The Village of Warburg and Municipalities within the region jointly wish to establish a Regional Assessment Review Board to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of a Regional Member Municipality;

NOW THEREFORE

be it resolved that the Council of the Village of Warburg, duly assembled, hereby enacts as follows:

1.0 Short Title

The short title of this Bylaw shall be the "Regional Assessment Review Board Bylaw".

2.0 Definitions

- (1) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the MGA.
- (2) In this bylaw the following terms shall have the meanings shown:
 - (a) "Board" means the Regional Assessment Review Board;
 - (b) "Chair" means the member of the assessment review board designated as chair under section 454.1(2), 454.2(2) or 455(2);
 - (c) "Clerk" means in respect of a local assessment review board or composite assessment review board having jurisdiction in one or more municipalities, to carry out the duties and function of the Clerk in accordance with section 456;
 - (d) "Composite Assessment Review Board" (CARB) means a composite assessment review board established by a council under section 454(b) or jointly established by 2 or more councils under section 455;
 - (e) "Council(s)" means the municipal council of the municipality
 - (f) "Local Assessment Review Board" (LARB) means the Local Assessment Review Board established by a council under section 454(a) or jointly established by 2 or more councils under section 455;
 - (g) "Member" means a member of the Regional Assessment Review Board.

- (h) "Minister" means the Minister determined by the Province to be responsible for the *Municipal Government Act*
- (i) "Partner Municipality" means all those municipalities who enter into an agreement to jointly establish a Regional Assessment Review Board and who enacts a bylaw substantially in the form of this bylaw;
- (j) "Provincial Member" means a person appointed as a provincial member to the CARB by the Minister;

3.0 Establishment of Regional Assessment Review Board

- 3.1 The Village of Warburg jointly establishes a Regional Assessment Review Board to exercise the functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board to have jurisdiction in their municipalities and those of the partner municipalities.

4.0 Terms of Appointment

- 4.1 The Board shall have jurisdiction to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *Municipal Government Act* in respect of the assessment complaints made by the taxpayers of a partner municipality

5.0 Panels of the Local Assessment Review Board

- 5.1 Where a hearing is to be held in respect of a complaint referred to in section 460.1(1), the local assessment review board must convene a panel of three (3) of its members to hear the complaint.
- 5.2 Where a panel consists of 3 members, the panel members must choose a presiding officer from among themselves.
- 5.3 Despite subsection 5.1 but subject to any conditions prescribed by the regulations under Section 484.1(c), a panel of LARB may consist of only one member and who will be the presiding officer.
- 5.4 Unless an order of the Minister authorizes otherwise, the panel must not be comprised of:
 - (a) not more than one councillor to a 3-member panel, or
 - (b) a councillor as the only member of a one-member panel.

6.0 Panels of Composite Assessment Review Board

- 6.1 Where a hearing is to be held in respect of a complaint referred to in Section 460.1(2), the composite assessment review board must convene a panel of two (2) members and one (1) provincial member as appointed by the Minister in accordance with the regulations.
- 6.2 Unless an order of the Minister authorizes otherwise, not more than one councillor may be appointed to a panel.
- 6.3 Despite subsection 6.1 but subject to any conditions prescribed by the regulations under section 484.1(d), a panel of composite assessment review board may consist of only the provincial member.
- 6.4 The provincial member is the presiding officer of every panel of a composite assessment review board.

7.0 Qualifications of Members

- 7.1 A member of an assessment review board may to participate in a hearing of the board unless the member is qualified as provided for in the regulations.

8.0 Terms of Appointment

- 8.1 Unless otherwise stated, all Members are appointed for three-year terms.
- 8.2 In circumstances provided for by the regulations, the chair of an assessment review board may replace a member of a panel.
- 8.3 A Member may be re-appointed to the Board at the expiration of his/her term, upon successful completion of training requirements.
- 8.4 A Member may resign from the Board at any time on written notice to the Clerk and to the member municipality to that effect.
- 8.5 The Board may remove a Member at any time for cause or misconduct.

9.0 Chair

- 9.1 The members of each panel established under Sections 5 and 6 of this bylaw will select a Chair from amongst themselves who will:
- a) preside over and be responsible for the conduct of hearings;
 - b) vote on matters submitted to the Board unless otherwise disqualified;
 - c) sign orders, decisions and documents issued by the Board;
 - and;
 - d) delegate any of the powers, duties or functions of the chair to another board member but not to the provincial member of the board.

10.0 Clerk

- 10.1 In accordance with Section 456 of the *Municipal Government Act*, Leduc County appoints the Executive Assistant to the County Manager as the Clerk to the Board. Member municipalities may appoint Acting Clerks to perform clerk duties provided they have successfully completed the training as prescribed by the Minister.
- 10.2 The Clerk must successfully complete all training prescribed by the Minister.
- 10.3 The Clerk will not receive additional remuneration.
- 10.4 The Clerk is authorized to enter into agreements on behalf of the Board with other non-partner municipalities to provide assessment review board service.
- 10.5 The Clerk shall assist the Board in fulfilling its mandate.
- 10.6 The Clerk will be the liaison with partner municipalities in collecting appeals and act as coordinator for Leduc County and the Regional Assessment Review Board.

11.0 Partner Municipality

- 11.1 Each partner municipality will be entitled to participate in the Board once it passes a bylaw as prescribed by the *Municipal Government Act* and enters into an agreement with Leduc County.

- 11.2 Each partner municipality is responsible:
- a) to select and appoint two individuals to be Board Members to sit on a panel for the Board;
 - b) to ensure each board Member successfully completes training as prescribed by the Minister;
 - c) for costs incurred to advertise, select Board Members and training costs for their Board Members;
 - d) to pay an equal portion of costs for insurance and any other general costs to establish and maintain the Board. This will include legal services if they are required to facilitate the administration of the Board.
- 11.3 If a vacancy on the Board occurs at any time, the partner municipality may appoint a new individual to fill the vacancy for the remainder of the term. Subject to successful completion of training requirements.

12.0 Hearings

- 12.1 Hearings will be held at such time and place as determined by the Clerk.
- 12.2 The proceedings of the Board must be conducted in public except where the Board deals with information protected from disclosure under the provisions of the *Freedom of Information and Protection of Privacy Act* and section 464.1 of the *Municipal Government Act*.

13.0 Quorum, Decision and Voting

- 13.1 The quorum for panels of the Board shall be as established by the *Municipal Government Act*, namely:
- a) where a panel of a local assessment review board consists of 3 members a quorum is 2 members; and
 - b) where a panel of a composite assessment review board consists of 3 members, a quorum is 2 members, one of who must be the provincial member.
- 13.2 All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- 13.3 The majority vote of those Members present and voting constitutes the decision of the Board.

14.0 Conflict of Interest

- 14.1 Where a member of the Board believes he or she has a conflict of interest in respect of a matter before the Board, the member may absent himself or herself from board proceedings while the matter is being discussed, provided that prior to leaving the meeting, the member:
- a) declares that he or she has a conflict of interest; and
 - b) describes in general terms the nature of the conflict of interest.
- 14.2 The Clerk shall cause a record to be made in the Record of Hearing of the members' absence and the reasons for it.
- 14.3 For the purposes of this provision, a member has a conflict of interest in respect of a matter before the Board when he or she is of the opinion that:
- a) he or she has a personal interest in the matter which would conflict with his or her obligation as a member to fairly consider the issue; or

b) substantial doubt as to the ethical integrity of the member would be raised in the minds of a reasonable observer, if that member were to participate in the consideration of the matter.

15.0 Pecuniary Interest

- 15.1 The pecuniary interest provisions of the *Municipal Government Act* apply to all Members of the Board while attending meetings of the Board, as though they were councillors attending meetings of council.
- 15.2 A Board member who fails to declare a pecuniary interest in a matter before the Board or fails to absent himself or herself from proceedings dealing with such a matter, ceases to be a member of the Board.

16.0 Complaints

- 16.1 A person wishing to make a complaint about any assessment or tax must do so in accordance with section 460 of the *Municipal Government Act*.
- 16.2 A taxpayer may commence an assessment complaint by:
- a) mailing or delivering to the address specified on the assessment or tax notice; a complaint in the form set out in the "*Matters Relating to Assessment Complaints Regulation*" and within the time limits specified in the *Municipal Government Act*, and
 - b) paying the applicable fee as set by the Fee Bylaw.

17.0 Rules of Order

- 17.1 The Board will conduct hearings in accordance with:
- a) the express provisions of the *Municipal Government Act* and related regulations;
 - b) principles of natural justice and procedural fairness; and
 - c) policies and procedures approved by the Board.

18.0 Rules of Order

- 18.1 After the hearing of a complaint, the Clerk shall:
- a) under the direction of the Chair, assist with the preparation of the decision or order of the Board and the reasons for the decision in compliance with the *Municipal Government Act*; and
 - b) arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the *Municipal Government Act* and "*Matters Relating to Assessment Complaints Regulation*".
- 18.2 The Clerk will maintain a record of the hearing in accordance with the *Municipal Government Act*.

19.0 Delegation of Authority

- 19.1 in accordance with its authority under MGA section 203(1) to delegate power, Council hereby delegates to the Regional Assessment Review board its authority under the *Municipal Government Act*:
- a) section 454.1(1)(a) and section 454.2(1) to appoint members of the Assessment Review Boards; and
 - b) section 454.1(2) and section 454.2(2) and section 455(2) to appoint a member as the Chair of the LARB and the CARB.
- 19.2 In accordance with its authority under MGA section 203(1) to delegate power, Council hereby delegates to the Clerk its authority under the *Municipal Government Act*.

a) section 454.1 and section 454.1(2) and section 455(2) to prescribe the remuneration and expenses, if any, payable to each member appointed to the Regional Assessment Review Board.

20.0 Reimbursement of Costs

20.1 Leduc County shall pay for the administration costs associated with the operation of the Regional Assessment Review Board. Recovery of costs from Regional Member Municipalities will be as set out in the agreements established.


DONE AND PASSED in open Council assembled in Warburg, in the Province of Alberta, this 9th day of October, A.D. 2018.

Read a first time this 9th day of October, A.D. 2018


Read a second time this 9th day of October, A.D. 2018

Read a third time with unanimous consent of the Council Members present and finally passed this 9th day of October, A.D. 2018

SEAL



Mayor Kevin Maine



Christine Paokewitz
Municipal Administrator