

# VILLAGE of IRMA

## BYLAW 20-09

### A BYLAW OF THE VILLAGE of IRMA TO ESTABLISH a REGIONAL ASSESSMENT REVIEW BOARD.

**WHEREAS** pursuant to the provisions of the *Municipal Government Act*, a municipality must establish by bylaw a mechanism for citizens to appeal their property assessment and tax notices.

**WHEREAS** Section 455 of the *Municipal Government Act*, permits two or more Councils to jointly establish assessment review boards to have jurisdiction in their respective municipalities;

**WHEREAS** the Village of Irma and the Partner Municipalities 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 their respective taxpayers of a Partner Municipality;

**NOW THEREFORE** the Council of the Village of Irma in the Province of Alberta, duly assembled, enacts that:

#### PART 1 - TITLE

1 This bylaw shall be known as the “Regional Assessment Review Board Bylaw”

#### PART 2 - DEFINITIONS

2 Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the *Municipal Government Act*.

For the purpose of this bylaw:

- (a) “Board” means the Regional Assessment Review Board;
- (b) “CARB” means the Composite Assessment Review Board established in accordance with the *Municipal Government Act* that hears complaints on assessment notices for property other than the property described in section 2(2)(e) of this bylaw and section 460.1(1)2 of the *Municipal Government Act*;
- (c) “Designated Officer (clerk)” means the person appointed to carry out the duties and functions of the clerk of the assessment review boards in accordance with section 456 of the *Municipal Government Act*;
- (d) “LARB” means the Local Assessment Review Board established in accordance with the *Municipal Government Act* who hears complaints about assessment notices for:
  - i. residential property with 3 or fewer dwelling units, or
  - ii. Farm land, or about a tax notice, other than a property tax notice, business tax notice or improvement tax notice;

- (e) “Member” means a member of the Regional Assessment Review Board;
- (f) “Minister” means the Minister determined by the Province to be responsible for the *Municipal Government Act*;
- (g) “Partner Municipality” means all those municipalities who enter into an agreement with the Village to jointly establish a Regional Assessment Review Board and who enact a bylaw substantially in the form of this bylaw, as well as the Village of Irma;
- (h) “Provincial Member” means a person appointed as a provincial member to a CARB by the Minister.

### **Part 3 - ESTABLISHMENT OF REGIONAL ASSESSMENT REVIEW BOARD**

3.1 The Village of Irma and The Partner Municipalities, the Municipal District of Wainwright, the Town of Wainwright, the Village of Chauvin and the Village of Edgerton, hereby jointly establish 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.

- (a) The following Regional Assessment Review Boards are established: **a.** A LARB that hears complaints referred to in Section 460.1 (1) of the Municipal Government Act; and **b.** A CARB that hears complaints referred to in Section 460.1 (2) of the Municipal Government Act.

3.2 The Town of Wainwright shall be the managing partner of the Regional Assessment Review Board; they will track the mandatory training of all members and invoice the participating municipalities on the training costs based on the cost sharing formula: 35% Town of Wainwright, 35% Municipal District of Wainwright, 10% Village of Irma, 10% Village of Chauvin and 10% Village of Edgerton.

### **Part 4 - APPOINTMENT OF BOARD MEMBERS**

4.1 The Board will maintain a pool of six Members, consisting of at least 4 public members and no more than 2 councilors. This pool will be available to be appointed to each individual appeal.

### **Part 5 - TERMS OF APPOINTMENT**

5.1 Unless otherwise stated, all Members are appointed for the same term as Council.

5.2 If a vacancy on the Board occurs at any time the Partner Municipalities may appoint a new person to fill the vacancy for the remainder of that term.

5.3 A Member may be re-appointed to the Board at the expiration of his/her term.

5.4 A Member may resign from the Board at any time on written notice to the Designated Officer (clerk) to that effect.

5.5 The Partner Municipality may remove a Member for cause or misconduct on the recommendation of the Designated Officer (clerk).

5.6 Upon being appointed, the Member must successfully complete the training as prescribed by

the Minister prior to participating in a hearing.

## **Part 6 - JURISDICTION OF THE BOARD**

6.1 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 assessment complaints made by taxpayers of a Partner Municipality.

## **Part 7 - DESIGNATED OFFICER (CLERK) OF THE BOARD**

7.1 Each Partner Municipality shall appoint a Designated Officer (clerk) of the Board. When an appeal occurs, the municipality in which the appeal occurs shall provide the Clerk.

7.2 The Designated Officer (clerk) is authorized to enter into agreements on behalf of the Board with other non-partner municipalities to provide Assessment Review Board Services.

7.3 The Designated Officer (clerk) shall assist the Board in fulfilling its mandate.

7.4 The Designated Officer (clerk) may appoint Acting Clerks to perform the Designated Officer (clerk) duties and functions provided they have successfully completed the training as prescribed by the Minister.

## **Part 8 - HEARINGS**

8.1 Hearings will be held at such time and place as determined by the Designated Officer (clerk).

8.2 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 MGA.

## **Part 9 - COMMENCEMENT OF COMPLAINTS**

9.1 In accordance with section 460 of the MGA, 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'*, Alberta Regulation 201/2017 and within the time limits specified in the MGA; and
- (b) Paying the applicable fee.

## **Part 10 - QUORUM AND VOTING AT HEARINGS**

10.1 In accordance with section 458 of the MGA, quorum for the Boards shall be as follows:

- (a) Two Members, for LARB's established under section 3.1 of this bylaw; and
- (b) One Provincial Member and one other Member, for CARB's established under section 3.1 of this bylaw.

10.2 All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.

10.3 The majority vote of those Members present and voting constitutes the decision of the Board.

#### **Part 11 - CONFLICT OF INTEREST**

11.1 Where a Member is of the opinion that he or she has a conflict of interest in respect of a matter before the Board, the Member may absent himself or herself from the hearing, provided that prior to leaving the hearing, the Member:

- (a) Declares **that they have** a conflict of interest; and
- (b) Describes in general terms the nature of the conflict of interest.

11.2 The Designated Officer (clerk) shall cause a record to be made in the Record of Hearing of the Members' absence and the reasons for it.

11.3 For the purposes of this provision, a Member has a conflict of interest in a respect of a matter before the Board **when they are** of the opinion that:

- (a) **They** has a personal interest in the matter which would conflict with their 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 that matter.

#### **Part 12 - PECUNIARY INTEREST**

12.1 The pecuniary interest provisions of the MGA apply to hearings and meetings of the Board, as though Members were Councillors attending meetings of Council.

12.2 Any member who fails to declare a pecuniary interest in a matter before the Board, or fails to absent themselves from proceedings dealing with such a matter, ceases to be a Member of the Board;

#### **Part 13 - RULES OF ORDER**

13.1 The Board will conduct hearings in accordance with:

- (1) The express provisions of the MGA and related regulations;
- (2) Principles of natural justice and procedural fairness; and
- (3) Policies and procedures approved by the Board.

#### **Part 14 - NOTICE OF DECISIONS & RECORD OF HEARING**

14.1 After the hearing of a complaint, the Designated Officer (clerk) shall:

- (a) Under direction of the Presiding Officer, assist with the preparation of the decision or order of the Board and the reasons for the decision in compliance with the MGA; and
- (b) Arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the MGA and the '*Matters Relating to*

*Assessment Complaints Regulation', Alberta Regulation 201/2017.*

- 14.2 The Designated Officer (clerk) will maintain a Record of Hearing in accordance with the MGA '*Matters Relating to Assessment Complaints Regulation', Alberta Regulation 201/2017*

#### **Part 15 - DELEGATION OF AUTHORITY**

- 15.1 In accordance with its authority under MGA section 203(1) to delegate power, Council hereby delegates:
- (a) To the Designated Officer (clerk), its authority under MGA s.454.1 (1)(c) & 454.2(1)(c) to prescribe the remuneration and expenses payable to each Member of the **Assessment Review Board**; and
  - (b) To the Designated Officer (clerk), its authority under MGA s. 481(1) to set fees payable by Complainants.
  - (c) To the Designated Officer (clerk), its authority under MGA s. 454.1(2), s. 454.2(2) & s. 455(2) (a) to appoint a Member as the Chair of the LARB and the CARB and prescribe the term of office and the remuneration and expenses, if any, payable to the Chair;

#### **Part 16 - REIMBURSEMENT OF COSTS**

- 16.1 All Assessment Review Board costs and expenses, including the costs of holding the hearing and any legal **fees they may** incur, shall be the responsibility of the municipality in which the appeal occurs.
- 16.2 All mandatory training costs will be shared on the formula as set out in section 3.2 of this bylaw.

#### **REPEALS**

Bylaws 12-04/12-05 and all other Bylaws relating to any ARB are hereby repealed.

READ a first time this 8<sup>th</sup> day of December, 2020.

READ a second time this 8<sup>th</sup> day of December, 2020.

Given Unanimous consent to go to third reading on this 8<sup>th</sup> day of December, 2020

READ a third and final time on this 8<sup>th</sup> day of December, 2020.

SIGNED this 8<sup>th</sup> day of December, 2020.

The Village of Irma  
The Province of Alberta, Canada

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**Mayor**

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**Chief Administrative Officer**