*NEW REGULATION

FOR DISCUSSION PURPOSES ONLY

INTERMUNICIPAL COLLABORATION FRAMEWORK REGULATION

Table of Contents

Part 4
Coming into Force

30 Coming into force

Schedule

Definitions

1 In this Regulation,

To clarify what is intended by these terms wherever they occur in the Regulation.

(a) "party" means a municipality that creates a framework with one or more other municipalities;

(b) "representative" means a person selected by a party who

(i) holds a senior position with the party, and

(ii) has authority to negotiate for or settle a dispute on behalf of the party;

(c) "service" includes any program, facility or infrastructure necessary to provide a service.

Exemptions

2 The following improvement districts are exempt from Part 17.2 of the Act:

These Improvement Districts (ID's) have no significant assets or tax revenue. ID 13 and 24 are strictly national parks and only coordinate services within the park.

(a) Improvement District No. 13 (Elk Island);

(b) Improvement District No. 24 (Wood Buffalo);

(c) Improvement District No. 25 (Willmore Wilderness).

Duty to act in good faith

Provides clarity on what constitutes good faith when municipalities are creating or amending a framework.

3(1) In creating or amending a framework, the parties must

(a) act honestly, respectfully and reasonably,

(b) have regard to the legitimate interests of each party,

(c) have an appropriate communication approach,

(d) look for the potential for joint benefit of all parties,

(e) disclose to each other information that is necessary to understand a position or formulate an intelligent response,

(f) meet through representatives who are equipped and fully authorized to engage in rational discussion, and

(g) be willing and be prepared to explore the issues presented by all parties and explain the rationale for their positions.

(2) In creating or amending a framework, the parties must not

(a) act in a manner that is arbitrary, capricious or intended to cause harm to any of the parties,

(b) make improper demands, or

(c) engage in a process that is intended to avoid reaching any agreement.

If a municipality feels a service can benefit members of the ICF, it must provide rationale to help guide discussions on the framework, and for possible arbitration.

Proposal for other services

4(1) When a party proposes that a framework address a service referred to in section 708.29(2)(f) of the Act, the party must provide to the other parties a rationale as to why that service has a benefit to residents in the affected municipalities.

(2) In providing a rationale under subsection (1), the party must have regard to Part 17.2 of the Act.

Other bylaws must align with framework

Clarifies that all bylaws must align with the framework, other than land use bylaws, within two years.

5(1) For the purposes of section 708.4 of the Act, the parties must align their bylaws, other than their land use bylaws, with the framework within 2 years after the bylaw to create the framework is adopted.

(2) If there is a conflict or inconsistency between a bylaw and the framework, the framework prevails to the extent of the conflict or inconsistency.

Notice of amendment to framework

Provides for consideration of proposed amendments through a notice.

6 If a party wishes to amend the framework, the party must give 30 days' written notice to the other parties.

Part 1
Arbitration Process for Creating Framework

Application of Part

7 This Part applies to Division 3 of Part 17.2 of the Act.

Ensures equity and fairness in the treatment of parties and process. Municipalities may hire an individual who is impartial, as long as all parties agree to hire that individual,

Arbitrator must be independent and impartial

8(1) Unless the parties agree otherwise, an arbitrator must be independent of the parties and impartial as between the parties in respect of the process for creating the framework.

(2) An arbitrator must not act as an advocate for any party.

An arbitrator is typically impartial and independent of the parties to ensure fair treatment as per the *Arbitration Act.* The arbitrator would be required to disclose information on potential conflicts of interest, at the appointment or preliminary hearing, whichever comes first.

Disclosure of reasonable apprehension of bias

9(1) Before accepting an appointment as arbitrator, the person must disclose to the parties any circumstances of which that person is aware that may give rise to a reasonable apprehension of bias.

(2) An arbitrator who, during arbitration, becomes aware of circumstances that may give rise to a reasonable apprehension of bias must promptly disclose the circumstances to the parties.

Addresses potential issues with payment of arbitrators, the Minister may set the fees of an arbitrator appointed by the Minister.

Minister-appointed arbitrator's rates and payments

10 If, under section 708.35(2) of the Act, the Minister chooses the arbitrator, the Minister may specify the arbitrator's rates and payments by agreement with the arbitrator.

Ensures procedural fairness and is consistent with the *Arbitration Act.*

Conduct of the arbitration

11(1) Subject to this Part, the arbitrator may conduct the arbitration in any manner that the arbitrator considers appropriate to facilitate the just and timely resolution of the disputed issues.

(2) Without limiting the generality of subsection (1), the arbitrator may conduct the arbitration on the basis of documents, or he or she may hold a hearing for the presentation of evidence, including a full arbitration hearing with witnesses, expert testimony and oral argument.

(3) If the arbitrator holds a hearing, the arbitrator must give the parties sufficient notice of the hearing and any deadlines for the submission of evidence and written argument.

(4) Each party must be given an opportunity to present a case and to respond to the other parties' cases.

(5) The arbitrator may conduct the arbitration and make a decision based on the evidence presented if a party fails, without reasonable excuse in the sole discretion of the arbitrator,

(a) to appear at a scheduled oral hearing, or

(b) to produce evidence.

The initial meeting is for the arbitrator to gain understanding of the dispute and the parties. Ensures all parties are aware of what is expected and to hear from the parties on what process they would prefer the arbitrator to use. The arbitrator is not bound by the requests of the parties.

Preliminary meeting

12(1) The arbitrator must convene a preliminary meeting, in person or by electronic means, with the parties within 21 days of the selection or appointment of the arbitrator

(a) to discuss the reports provided to the arbitrator by the parties in accordance with section 708.37(1)(a) of the Act, and to identify the disputed issues,

(b) to discuss the process and procedures to be followed,

(c) to set time periods within which specified actions must be taken, and

(d) to discuss other matters that the arbitrator believes will facilitate the arbitration in an efficient and timely manner.

(2) The arbitrator must give the parties a written summary of the matters discussed at the preliminary meeting as soon as possible after the preliminary meeting.

Provides the arbitrator to state if evidence must be sworn on, if professional designations are required for input. Allows the arbitrator to accept evidence from the parties deemed appropriate without being bound to the *Rules of Evidence.*

Arbitrator not bound by rules of evidence

13 The arbitrator is not bound by the rules of evidence or any other law applicable to court proceedings, and has the power to determine the admissibility, relevance and weight of any evidence.

Witnesses must be sworn in/affirm the evidence provided is the truth. Witnesses who have provided written information may be required to participate in an oral hearing.

Witnesses

14(1) Unless the arbitrator decides otherwise, a witness's evidence must be presented orally or by a written statement or declaration affirmed or sworn for its truth.

(2) If evidence is not delivered orally, the arbitrator may order that the witness be present at an oral hearing for cross-examination.

Parties are required to identify areas and/or facts not in dispute to expedite the arbitration process.

Agreed statement of facts

15 Unless an arbitrator decides otherwise, the parties must identify facts they do not dispute, and deliver an agreed statement of facts to the arbitrator.

Ensures the arbitrator has the information required to make a decision or develop a framework.

Production of documents

16(1) A party must provide to the arbitrator and to the other parties a copy of all documents it intends to rely on in the arbitration and allow the parties to make representations in respect to those documents.

(2) The arbitrator may order a party to produce, within a specified time, documents that

(a) the party has in its care, custody or control, and

(b) the arbitrator considers to be relevant.

(3) The arbitrator must not rely on any document of which the parties have not been provided a copy.

(4) If the arbitrator conducts independent information gathering, including written submissions from the public, regarding one or more of the disputed issues, the arbitrator must share that information with the parties and allow the parties to make representations in respect of that information.

(5) The arbitrator may require the parties to enter into a confidentiality agreement with respect to the sharing of confidential information for the purpose of arbitration.

Enables the arbitrator to hire experts to aid in the resolution of the dispute or the creation of a framework.

Appointment of experts

17(1) An arbitrator may appoint one or more experts to report to the arbitrator on specific issues.

(2) The arbitrator may require the parties to give the expert any relevant information or to allow the expert to inspect property or documents.

(3) If the arbitrator holds a hearing, the expert, after making the report, must participate in the hearing, and the parties may question the expert and present the testimony of another expert on the subject-matter of the report.

(4) The remuneration for an expert is to be paid in a like manner as an arbitrator in accordance with section 708.41 of the Act.

Any public input must be considered in rendering a final order.

Submissions from public

18(1) An arbitrator may solicit written submissions from the public.

(2) If the arbitrator solicits written submissions from the public, the arbitrator must take into consideration any written submissions received.

Provides arbitrator discretion in how public input is received.

Hearings open to public

19 Subject to the arbitrator's discretion, hearings are open to the public.

Arbitrator's order

The arbitrator is required to file an order as soon as possible. No order will be filed if parties resolve the dispute on their own, though the framework will be filed with the Minister.

20(1) Unless the parties resolve the disputed issues during the arbitration, the arbitrator must make an order as soon as possible after the conclusion of the arbitration.

(2) The arbitrator's order must

(a) be in writing,

(b) be signed and dated,

(c) state the reasons on which it is based,

(d) if the arbitrator has created a framework, include the timelines for each party to pass a bylaw adopting the framework, and

(e) specify all expenditures incurred in the arbitration process for payment under section 708.41 of the Act.

Ensures all municipalities receive a copy of the order issued by the arbitrator.

(3) In addition to filing the order with the Minister in accordance with section 708.42 of the Act, the arbitrator must provide a copy of the order to each party.

Provides general restrictions on an arbitrator.

(4) An arbitrator must not make an order

(a) that has the effect of granting, varying or otherwise affecting any licence, permit or approval that is subject to the Act or any other enactment,

(b) on any matter that is subject to the exclusive jurisdiction of the Municipal Government Board,

(c) that is contrary to the *Alberta Land Stewardship Act* or any ALSA regional plan,

(d) that is contrary to a growth plan made pursuant to section 708.02(2) of the Act,

(e) that directs a municipality to raise revenue by imposing a specific tax rate, offsite levy or other rate, fee or charge, or

(f) that directs a municipality to transfer revenue to another municipality unless the revenue transfer is directly related to services provided by a municipality that the revenue transferring municipality derives benefit from, and it is equitable to do so.

Amendment or variance of arbitrator's order

Provides for minor amendments, as required, without penalty.

21 The arbitrator may amend or vary the arbitrator's order to correct

(a) a clerical, mathematical or typographical error, or

(b) an omission or other similar mistake.

Record of proceeding

Ensures that the records used in the arbitration are available to the parties as these records may be needed in future disputes. Records would be subject to FOIP and handled by the municipalities.

22 On conclusion of the arbitration and issuance of an order, the arbitrator must proceed to compile a record of the arbitration and give a copy of the record to each of the parties.

Part 2
Dispute Resolution Process

Application of Part

23 This Part applies to Division 4 of Part 17.2 of the Act.

Requirements

Provides the requirements for a municipality created dispute resolution process to ensure the municipalities create functional dispute resolution processes.

24(1) A dispute resolution process under Division 4 of Part 17.2 of the Act must contain or address the following matters:

(a) how notice of the dispute will be given and to whom;

(b) when the parties are to meet and the process they will follow to resolve the dispute, including, without limitation, negotiation, facilitation and mediation;

(c) how a decision maker will be chosen and what powers, duties and functions the decision maker will have;

(d) the decision maker's practice and procedures;

(e) a binding dispute resolution mechanism;

(f) how any costs incurred as part of the dispute resolution process are to be shared among the parties;

(g) how records of the dispute resolution process are maintained, and who maintains the records;

(h) how parties or the public, or both, are identified;

(i) when parties or the public, or both, may be notified of the dispute;

(j) if and how parties or the public, or both, will be engaged in the dispute resolution process.

(2) If the dispute resolution process is not completed within one year from the date the notice of the dispute is given, any party may request the Minister to appoint an arbitrator pursuant to section 6(2) of the Schedule.

Provides a default dispute resolution mechanism.

Model provisions

25 For the purposes of section 708.45(2) of the Act, the model dispute resolution provisions are those set out in the Schedule.

Ensures a framework remains in force during the dispute.

Framework remains in force

26 During a dispute in respect of a framework, the parties must continue to perform their obligations under the framework.

Part 3
Judicial Review

To ensure judicial review is limited and disputes are resolved outside of the courts.

Arbitrator's order is final

27 Except as provided in this Part, every order of an arbitrator is final and binding on all parties to the order and shall not be questioned, reviewed or restrained by any proceeding in the nature of an application for judicial review or otherwise in any court.

This section intends to limit the review of an arbitrator's order to natural justice or where the arbitrator commits fraud.

Judicial review of order

28(1) An order of an arbitrator may be reviewed by the Court of Queen's Bench on a question of jurisdiction only.

(2) For the purposes of a judicial review, the arbitrator is considered to be an expert decision-maker in relation to all matters over which the arbitrator has jurisdiction.

Arbitrator must be notified if their order is under judicial review.

Notice of application to arbitrator

29 Where an order of an arbitrator is the subject of any application to the Court of Queen's Bench under section 28, the

person making the application must give the arbitrator notice of the application.

Part 4
Coming into Force

Coming into force

Indicates when the regulation comes into force.

30 This Regulation comes into force on the coming into force of section 131 of the *Modernized Municipal Government Act*.

Schedule

Model Default Dispute Resolution Provisions

Definitions

To clarify what is intended by these terms wherever they occur in the Schedule.

1 In this Schedule,

(a) "initiating party" means a party who gives notice under section 2 of this Schedule;

(b) "mediation" means a process involving a neutral person as a mediator who assists the parties to a matter and any other person brought in with the agreement of the parties to reach their own mutually acceptable settlement of the matter by structuring negotiations, facilitating communication and identifying the issues and interests of the parties;

(c) "mediator" means the person or persons appointed to facilitate by mediation the resolution of a dispute between the parties.

Notice of dispute

The initiating party is the party that raises the dispute. The initial notice starts the timelines for next steps and overall timeline to resolve the dispute.

2 When a party believes there is a dispute under a framework and wishes to engage in dispute resolution, the party must give written notice of the matters under dispute to the other parties.

Negotiation

To ensure that municipalities continue to meet the framework timelines and that the process for appointing representatives.

3 Within 14 days after the notice is given under section 2 of this Schedule, each party must appoint a representative to participate in one or more meetings, in person or by electronic means, to attempt to negotiate a resolution of the dispute.

Mediation

Sets out the powers and procedures of mediation and the role of the mediator. In most cases, the role of a mediator will be a Municipal Affairs mediator.

4(1) If the dispute cannot be resolved through negotiations, the representatives must appoint a mediator to attempt to resolve the dispute by mediation.

(2) The initiating party must provide the mediator with an outline of the dispute and any agreed statement of facts.

(3) The parties must give the mediator access to all records, documents and information that the mediator may reasonably request.

(4) The parties must meet with the mediator at such reasonable times as may be required and must, through the intervention of the mediator, negotiate in good faith to resolve their dispute.

(5) All proceedings involving a mediator are without prejudice, and, unless the parties agree otherwise, the cost of the mediator must be shared equally between the parties.

Sets out the requirements for a report that provides an arbitrator, and potentially the Minister, with critical information about the dispute.

Report

5(1) If the dispute has not been resolved within 6 months after the notice is given under section 2 of this Schedule, the initiating party must, within 21 days, prepare and provide to the other parties a report.

(2) Without limiting the generality of subsection (1), the report must contain a list of the matters agreed on and those on which there is no agreement between the parties.

(3) Despite subsection (1), the initiating party may prepare a report under subsection (1) before the 6 months have elapsed if

(a) the parties agree, or

(b) the parties are not able to appoint a mediator under section 4 of this Schedule.

Sets out the process for appointing an arbitrator.

Appointment of arbitrator

6(1) Within 14 days of a report being provided under section 5 of this Schedule, the representatives must appoint an arbitrator and the initiating party must provide the arbitrator with a copy of the report.

(2) If the representatives cannot agree on an arbitrator, the initiating party must forward a copy of the report referred to in section 5 of this Schedule to the Minister with a request to the Minister to appoint an arbitrator.

(3) In appointing an arbitrator under subsection (2), the Minister may place any conditions on the arbitration process as the Minister deems necessary.

Sets out the overall powers, duties and procedures used by an arbitrator and the arbitration process used for dispute resolution.

Arbitration process

7(1) Where arbitration is used to resolve a dispute, the arbitration and arbitrator's powers, duties, functions, practices and procedures shall be the same as those in Division 3 of Part 17.2 of the Act and Part 1 of this Regulation.

(2) In addition to the arbitrator's powers under subsection (1), the arbitrator may do the following:

(a) require an amendment to a framework;

(b) require a party to cease any activity that is inconsistent with the framework;

(c) provide for how a party's bylaws must be amended to be consistent with the framework;

(d) award any costs, fees and disbursements incurred in respect of the dispute resolution process and who bears those costs.

Sets out the maximum time (1 year) for a resolution following the initial notice. If the arbitrator fails to resolve the dispute, the Minister may appoint a new arbitrator with any conditions necessary to resolve the dispute (consistent to *MGA*, section 570).

Deadline for resolving dispute

8(1) The arbitrator must resolve the dispute within one year from the date the notice of dispute is given under section 2 of this Schedule.

(2) If an arbitrator does not resolve the dispute within the time described in subsection (1), the Minister may grant an extension of time or appoint a replacement arbitrator on such terms and conditions that the Minister considers appropriate.

Sets out the process for an arbitrator's order.

Arbitrator's order

9(1) Unless the parties resolve the disputed issues during the arbitration, the arbitrator must make an order as soon as possible after the conclusion of the arbitration proceedings.

(2) The arbitrator's order must

(a) be in writing,

(b) be signed and dated,

(c) state the reasons on which it is based,

(d) include the timelines for the implementation of the order, and

(e) specify all expenditures incurred in the arbitration process for payment under section 708.41 of the Act.

(3) The arbitrator must provide a copy of the order to each party.

(4) If an order of the arbitrator under section (2) is silent as to costs, a party may apply to the arbitrator within 30 days of receiving the order for a separate order respecting costs.

The costs of arbitration for the creation of a framework have been taken from *MMGA.* Ensures payment of a mediator.

Costs of arbitrator

10(1) Subject to an order of the arbitrator or an agreement by the parties, the costs of an arbitrator under this Schedule must be paid on a proportional basis by the municipalities that are to be parties to the framework as set out in subsection (2).

(2) Each municipality's proportion of the costs must be determined by dividing the amount of that municipality's equalized assessment by the sum of the equalized assessments of all of the municipalities' equalized assessments as set out in the most recent equalized assessment.

*NEW REGULATION

FOR DISCUSSION PURPOSES ONLY

CODE OF CONDUCT FOR ELECTED OFFICIALS REGULATION

Table of Contents

Sets out the minimum requirements for matters that a municipality's code of conduct must address. Provides individual municipalities with discretion to supplement the minimum standard.

Code of conduct contents

1 The code of conduct each council is required to establish governing the conduct of its councillors pursuant to section 146.1 of the Act must be consistent with the Act and any regulations made under the Act and, at a minimum, include the following topics:

(a) representing the municipality;

(b) communicating on behalf of the municipality

(c) respecting the decision-making process;

(d) adherence to policies, procedures and bylaws;

(e) respectful interactions with councillors, staff, the public and others;

(f) confidential information;

(g) conflicts of interest;

(h) improper use of influence;

(i) use of municipal assets and services; and

(j) orientation and other training attendance.

Establishes a process used to determine the validity of the complaint. Provides councils with flexibility in determining who can make a complaint and how complaints are submitted.

Complaints

2 A code of conduct must establish a complaint system including

(a) who may make a complaint alleging a breach of the code of conduct,

(b) the method by which a complaint may be made,

(c) the process to be used to determine the validity of a complaint, and

(d) the process to be used to determine how sanctions are imposed if a complaint is determined to be valid.

If a municipality has already addressed a topic in a bylaw, it can be incorporated into the code of conduct by reference.

Bylaws

3 If any matter required to be included in a code of conduct is addressed in a separate bylaw, the contents of that bylaw shall be incorporated by reference into the code of conduct.

Any codes must be consistent with the municipal purposes and general duties of councillors set out in the *MGA*.

Establishing code of conduct

4(1) When establishing a code of conduct, council shall consider sections 3 and 153 of the Act.

Transitional provision to set timeline for establishing first code of conduct that complies with new requirements.

(2) A council must establish a code of conduct within 270 days from the date section 16 of the *Municipal Government Amendment Act, 2015* comes into force.

Provides a list of sanctions that councils may consider; however, does not preclude councils from using other types of sanctions.

Sanctions for breaching code of conduct

5 If a councillor has failed to adhere to the code of conduct, sanctions may be imposed including any of the following:

(a) a letter of reprimand addressed to the councillor;

(b) requesting the councillor to issue a letter of apology;

(c) publication of a letter of reprimand or request for apology and the councillor's response;

(d) a requirement to attend training;

(e) suspension or removal of the appointment of a councillor as the chief elected official under section 150(2) of the Act;

(f) suspension or removal of the appointment of a councillor as the deputy chief elected official or acting chief elected official under section 152 of the Act;

(g) suspension or removal of the chief elected official's presiding duties under section 154 of the Act;

(h) suspension or removal from some or all council committees and bodies to which council has the right to appoint members;

(i) reduction or suspension of remuneration as defined in section 275.1 of the Act corresponding to a reduction in duties, excluding allowances for attendance at council meetings.

Consistent with the *MGA* limitation that a councillor must not be disqualified or removed from office for a breach of the code.

Requirement to fulfil duties

6 A code of conduct or any sanctions imposed under a code of conduct must not prevent a councillor from fulfilling the legislated duties of a councillor.

Aligns with the municipal election cycle so that the code of conduct is reviewed following each municipal election.

Review of code of conduct

7 Each council must review and update its code of conduct and any related bylaws that have been incorporated by reference into the code of conduct in accordance with section 3, every 4 years starting from the date when the code of conduct is passed.

Indicates when the regulation comes into force.

Coming into force

8 This Regulation comes into force on the coming into force of section 16 of the *Municipal Government Amendment Act, 2015*.

*NEW REGULATION

FOR DISCUSSION PURPOSES ONLY

COUNCIL AND COUNCIL COMMITTEE MEETINGS (MINISTERIAL) REGULATION

Definition of Act

1 In this Regulation, "Act" means the *Municipal Government Act*.

Definition of meeting

Clarifies what types of gatherings constitute a meeting. There will be a continuing obligation of councils to ensure that the business or decision-making of the local government is not substantially advanced at gatherings that are not meetings under this definition.

2(1) For the purposes of the Act, "meeting"

(a) where used in reference to a council, means a meeting under section 192, 193 or 194 of the Act, or

(b) where used in reference to a council committee, means a meeting under section 195 of the Act.

Coming into force

Indicates when the regulation comes into force.

3 This Regulation comes into force on the coming into force of section 2(b) of the *Municipal Government Amendment Act, 2015*.

*UPDATES TO AN EXISTING REGULATION

FOR DISCUSSION PURPOSES ONLY

Municipal Government Act

CROWSNEST PASS REGULATION

Table of Contents

Definitions

1 In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "Crowsnest Pass" means the Municipality of Crowsnest Pass;

(c) "improvement district area" means the area of Crowsnest Pass, except the areas of the urban municipalities as those areas existed immediately before January 1, 1979;

(d) "owner" means an owner as defined in the Act;

(d.1) "rural area" means the area of Crowsnest Pass except the areas of the urban municipalities as they existed immediately before January 1, 1979;

(d.2) "rural fire service areas" means rural fire service areas established by the council of Crowsnest Pass under section 3(1.2);

(d.3) "urban fire service areas" means urban fire service areas established by the council of Crowsnest Pass under section 3(1.2);

(e) "urban municipalities" means

(i) the Town of Blairmore,

(ii) the Town of Coleman,

(iii) the Village of Bellevue, and

(iv) the Village of Frank.

AR 197/2002 s1;147/2012

Calculation of grants

2(1) If an enactment authorizes the making of a grant to a municipality, the amount of the grant to which Crowsnest Pass is eligible must be calculated on the basis of clause (a) or (b), whichever would result in a larger grant:

(a) by treating Crowsnest Pass as a single urban jurisdiction equivalent to a town;

(b) by treating Crowsnest Pass as a regional jurisdiction encompassing 2 or more urban municipal areas, 2 or more rural municipal areas or both urban and rural municipal areas.

(2) A grant respecting libraries under the *Community Development Grants Regulation* (AR 57/98) must be calculated under subsection (1)(a).

(3) The amount of a grant under the *Transportation Grants Regulation* (AR 79/2003) must be calculated on the basis of clause (a) or (b), whichever would result in a larger grant:

(a) by calculating the grant under subsection (1);

(b) by treating Crowsnest Pass as a number of separate urban municipal areas each one of which is eligible for assistance in regard to facilities designated for each as if they were separate towns, villages or hamlets.

(4) Crowsnest Pass is not eligible for grants provided only to municipal districts, except that Crowsnest Pass is eligible for assistance calculated for hamlets formerly in the improvement district area and now in the rural area in Crowsnest Pass.

AR 197/2002 s2;147/2012

Fire bylaws

3(1) Crowsnest Pass may make bylaws respecting fires.

(1.1) Any bylaw respecting fires

(a) that applied to the portion of Crowsnest Pass described in subsection (1)(a) of this section as it read immediately before the coming into force of this subsection applies to the areas of the urban municipalities as they existed immediately before January 1, 1979, or

(b) that applied to the portion of Crowsnest Pass described in subsection (1)(b) of this section as it read immediately before the coming into force of this subsection applies to the rural area

unless the bylaw is amended or repealed by the council of Crowsnest Pass.

(1.2) Crowsnest Pass may by bylaw establish rural fire service areas and urban fire service areas for the purposes of application of the *Forest and Prairie Protection Act*.

(2) The *Forest and Prairie Protection Act* applies to the portion of Crowsnest Pass not referred to in subsection (1.1).

(2.1) For the purposes of subsection (2), section 6(d) of the *Forest and Prairie Protection Act* is deemed to apply to the council of Crowsnest Pass.

(3) Crowsnest Pass may, under the authority of a bylaw, enter into a fire control agreement with the Minister responsible for the *Forest and Prairie Protection Act* on behalf of the Government with respect to the prevention and control of fires within all or part of the municipality.

(3.1) Any agreement made under subsection (3), as it read before the coming into force of this subsection, with respect to the improvement district area that is subsisting on the coming into force of this subsection applies to the rural area and continues in effect according to its terms unless varied by agreement of the Minister responsible for the *Forest and Prairie Protection Act*, and Crowsnest Pass.

(4) An agreement made under subsection (3) operates despite subsections (1) and (1.1) and the *Forest and Prairie Protection Act*.

AR 197/2002 s3;147/2012

FOR DISCUSSION PURPOSES ONLY

Authorizing land boundary adjustment scheme

4(1) The council of Crowsnest Pass may authorize a land boundary adjustment scheme for the purposes of adjusting property boundaries so as to coincide with the lines of occupation.

(2) A land boundary adjustment scheme must be prepared by an Alberta land surveyor and

(a) show the boundaries of each parcel of land affected by the scheme as they are located before adjustment,

(b) show the boundaries of each parcel of land affected by the scheme as they will be located after adjustment, and the location of each registered easement and right of way,

(c) set out the names of the registered owners and of persons having a registered interest in each parcel of land both before and after adjustment,

(d) contain the written consent to the proposed scheme of every registered owner of and of every person having a registered interest in the land affected by the scheme,

(e) if the land boundary adjustment scheme affects the boundaries of a road under the direction, control and management of a Minister, contain the written consent of the Minister, and

(f) set out the amount of compensation, if any, to be paid to the registered owners, and the manner in which the costs of the scheme are to be shared among the registered owners and Crowsnest Pass.

(3) No bylaw is required to close the portion of a road affected by the land boundary adjustment scheme.

(4) Part 17 of the Act and the land use bylaw of Crowsnest Pass do not apply to a land boundary adjustment scheme.

Notice of scheme to land titles

5(1) After a land boundary adjustment scheme has been authorized under section 4, the council must submit to the Registrar of Land Titles a certified copy of the resolution or bylaw authorizing the land boundary adjustment scheme and a list of all existing lots included within the land boundary adjustment scheme.

(2) On receipt of the documents referred to in subsection (1), the Registrar of Land Titles must endorse on each certificate of title for land within the scheme a notice of the land boundary adjustment scheme.

(3) After a notice of the land boundary adjustment scheme has been endorsed on a certificate of title, a person who acquires an interest in the land shown on the certificate is not entitled to receive any notice of proceedings as to the land boundary adjustment scheme unless the person files at the municipal office of Crowsnest Pass evidence of registration of the interest and an address to which notices can be mailed.

Survey

6 After a land boundary adjustment scheme has been authorized under section 4, the council must ensure that an Alberta land surveyor

(a) surveys the land within the scheme, and

(b) prepares a plan of subdivision showing the new boundaries for each parcel of land affected by the scheme and the location of all registered easements and rights of way.

Adopting scheme

7 If the council is satisfied with the plan of subdivision prepared under section 6(b), it must adopt the land boundary adjustment scheme.

Effect of adopting scheme

8(1) After a land boundary adjustment scheme has been adopted, the council must submit to the Registrar of Land Titles

(a) the plan of subdivision executed under the seal of Crowsnest Pass,

(b) a certified copy of the resolution or bylaw adopting the land boundary adjustment scheme, and

(c) a certified copy of the land boundary adjustment scheme.

(2) On receipt of the documents referred to in subsection (1), the Registrar of Land Titles must

(a) register them,

(b) cancel the existing certificates of title to the original lots within the land boundary adjustment scheme,

(c) issue new certificates of title to the new lots established by the plan of subdivision,

(d) endorse on the new certificates of title

(i) those easements and rights of way that are shown on the land boundary adjustment scheme as being carried forward to the new certificates of title, and

(ii) those encumbrances, interests and caveats that were endorsed on the certificates of title of the original lots unless the land boundary adjustment scheme shows them as not transferred,

(e) cancel the notice of the land boundary adjustment scheme made under section 5(2), and

(f) make any other endorsements necessary to carry out the intent of the land boundary adjustment scheme.

Allows for the provision of policing services as if the municipality were six separate areas, rather than a single entity. This section comes into force October 1, 2017.

Population of Municipality of Crowsnest Pass

8.1 (1) For the purposes of the determination of population under section 6 of the *Police Act*, the area of the Municipality of Crowsnest Pass shall be treated as if it were the following 6 separate areas:

(a) the following 4 former municipalities as they existed as of January 1, 1979, being the date of their amalgamation as the Municipality of Crowsnest Pass:

(i) the Town of Blairmore;

(ii) the Town of Coleman;

(iii) the Village of Bellevue;

(iv) the Village of Frank;

(b) the part of former Improvement District No. 5 that was included in the Municipality of Crowsnest Pass as of January 1, 1979;

FOR DISCUSSION PURPOSES ONLY

(c) the part of former Improvement District No. 6 that is now included in the Municipality of Crowsnest Pass, as it existed as of January 1, 1996, being the date of its amalgamation with the Municipality of Crowsnest Pass.

(2) Reporting the population of the Municipality of Crowsnest Pass to the Minister shall be in accordance with section 4 of the *Determination of Population Regulation* (AR 63/2001)and the forms set out in the Schedule to the *Determination of Population Regulation* (AR 63/2001) may be used and adapted to list separately the population of each of the 6 areas referred to in subsection (1).

(3) This section ceases to apply when the population attributed under subsection (1) to any of the areas referred to in subsection (1)(a), (b) or (c) exceeds 5000.

Repeal

9 The *Crowsnest Pass Regulation* (AR 378/94) is repealed.

Expiry

Amend the expiry date to August 31, 2020 to maintain the current grant agreements with the regulation.

10 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on August 31, ~~2018~~ 2020.

AR 197/2002 s10;147/2012

*UPDATES TO AN EXISTING REGULATION

FOR DISCUSSION PURPOSES ONLY

Municipal Government Act

DETERMINATION OF POPULATION REGULATION

Table of Contents

Interpretation

1(1) In this Regulation, "municipal census" means, in respect of a municipal authority, a population count, conducted in accordance with sections 3 and 3.1, of the total number of individuals whose usual residence is in that municipal authority.

(2) For the purposes of this Regulation, "usual residence" is determined in accordance with the following rules:

(a) a person can have only one place of usual residence;

(a.1) if a person has more than one residence in Alberta, that person shall, in accordance with subsection (3), designate one place of residence as the person's usual residence;

(b) a person's usual residence is the place where the person lives and sleeps and to which, when the person is absent from it, the person intends to return;

(c) a student who

(i) is in attendance at an educational institution within or outside Alberta,

(ii) temporarily rents accommodation for the purpose of attending an educational institution, and

(iii) has family members who are usually resident in Alberta and with whom the student usually resides when not in attendance at an educational institution

is deemed to reside with those family members;

(d) the usual residence of a person who has been in an institution, such as a correctional institution or hospital, for less than 6 months is deemed to be the person's usual place of residence before the person entered the institution.

(3) For the purposes of subsection (2)(a.1), a person shall designate the person's usual residence in accordance with the following factors in the following order of priority:

(a) the address shown on the person's driver's licence or motor vehicle operator's licence issued by or on behalf of the Government of Alberta, or on an identification card issued by or on behalf of the Government of Alberta;

(b) the address to which the person's income tax correspondence is addressed and delivered;

(c) the address to which the person's mail is addressed and delivered.

(4) In this Regulation, "shadow population" means, in respect of a municipal authority, the temporary residents of a municipality who are employed by an industrial or commercial establishment in the municipality for a minimum of 30 days within a municipal census year.

AR 63/2001 s1;17/2006;10/2013

To provide clarity on the definitions, Statistics Canada's definitions of "private dwelling" and "non-contacted dwelling" are used.

(5) For the purposes of this Regulation, "private dwelling" means a separate set of living quarters designed for or

converted for human habitation in which a person or group of persons could reside and that

(a) has a source of heat or power, and

(b) is in an enclosed space that provides shelter from the elements, as evidenced by complete and enclosed walls and a roof, and by doors and windows that provide protection from wind, rain and snow.

(6) For the purposes of this Regulation, a "refusal" is determined when a household refuses to participate in a census.

(7) For the purposes of this Regulation, "non-contacted dwellings" means a dwelling where a census worker has not been able to make contact with a member of the household and the census worker believes that the dwelling was occupied by usual residents on census day.

Determination of population

2 For the purposes of the Act, the population of a municipal authority is the population determined under section 4.

Shadow population

2.1(1) A municipal authority may apply to the Minister to have the shadow population included as part of the municipal census if the shadow population in a municipality is

(a) greater than 1000 persons, or

(b) less than 1000 persons but greater in number than 10% of the permanent population.

(2) An application under subsection (1) must be made prior to the municipal authority conducting the municipal census.

(3) The shadow population for a municipal authority must be verified every 3 years by a count held in the period starting on April 1 and ending on June 30 of the same year.

(4) The Minister shall determine whether the shadow population may be included as part of the municipal authority's municipal census.

(5) If the Minister permits a municipal authority to use the shadow population as part of the municipal census, the municipal authority must submit the results of the count of the shadow population, in the form set out in Schedule 3, to

the Minister before September 1 of the year in which the municipal census is conducted.

AR 10/2013 s3

When census must be conducted

3(1) A municipal authority that wishes to conduct a municipal census must do so in the period starting on April 1 and ending on June 30 of the same year.

(2) The Minister may determine the manner in which a municipal census must be conducted.

(3) A municipality must choose as a census date a date within the time period referred to in subsection (1) that is either

(a) the date on which enumeration begins, or

(b) a date prior to enumeration.

AR 63/2001 s3;17/2006;10/2013

To assist municipalities in planning their census in a federal census year and reduce confusion for residents when a federal and municipal enumeration occur during same time.

Federal census in same year

3.01 Notwithstanding the time period set out in section 3, if a federal census is conducted in the same year that a municipal authority wishes to conduct a municipal census, the municipal authority may conduct the municipal census either in the period

(a) starting on March 1 and ending on May 31 of the same year, or

(b) starting on May 1 and ending on July 31 of the same year.

Conduct of census

3.1(1) Subject to subsection (2), a municipal authority must conduct a municipal census in accordance with the Municipal Census Manual approved by the Minister and published by the department in January 2013, as amended from time to time.

(2) If a municipal authority wishes to conduct a municipal census that is not in accordance with this Regulation or the Municipal Census Manual referred to in subsection (1), the municipal authority must obtain the written approval of the Minister prior to conducting the municipal census.

AR 10/2013 s5

FOR DISCUSSION PURPOSES ONLY

Oath

3.2(1) Every census co-ordinator must swear an oath, in the form set out in Schedule 1, prior to conducting a municipal census.

(2) Every census enumerator must make the statement, in the form set out in Schedule 2, prior to conducting a municipal census.

AR 10/2013 s5

To ensure all census workers are aware they cannot discuss any information obtained during their work with the census that could potentially identify an individual, business or organization, and that this oath or affirmation is in perpetuity.

(3) An oath or statement made under Schedule 1 or Schedule 2 is valid for the lifetime of the person making the oath or statement.

Duty to submit results

4(1) On completing a municipal census, the municipal authority must

(a) submit the results of the municipal census in the form set out in Schedule 4, and

(b) if the Minister has determined under section 2.1 that the shadow population may be included as part of the municipal authority's municipal census, submit the results of the count of the shadow population in the form set out in Schedule 3

to the Minister before September 1 of the year in which the municipal census is conducted.

(2) If the results are accepted by the Minister, those results, subject to subsection (4), constitute the population of that municipal authority.

(3) If no municipal census has been conducted in a year or the results of a municipal census are not submitted to the Minister within the time set out in subsection (1) or are not accepted by the Minister, the Minister may use whatever information that is available to determine the population of the municipal authority.

(4) If the municipal authority changes its boundaries after June 30 in a year in which it has conducted a municipal census, the Minister may require the municipal authority to update the results of the census and to submit the updated results to the Minister.

AR 63/2001 s4;10/2013

FOR DISCUSSION PURPOSES ONLY

All special provisions for the Municipality of Crowsnest Pass is contained in the *Crowsnest Pass Regulation*. This section is now in the *Crowsnest Pass Regulation.*

~~**Population of Municipality of Crowsnest Pass**~~

~~**4.1(1)** Notwithstanding section 4, for the purpose of the determination of population under section 6 of the *Police Act*, the area of the Municipality of Crowsnest Pass, instead of being treated as an entity, shall be treated as if it were the following 6 separate areas:~~

~~(a) the following 4 former municipalities as they existed as of January 1, 1979, being the date of their amalgamation as the Municipality of Crowsnest Pass:~~

~~(i) the Town of Blairmore;~~

~~(ii) the Town of Coleman;~~

~~(iii) the Village of Bellevue;~~

~~(iv) the Village of Frank;~~

~~(b) the part of former Improvement District No. 5 that was included in the Municipality of Crowsnest Pass as of January 1, 1979;~~

~~(c) the part of former Improvement District No. 6 that is now included in the Municipality of Crowsnest Pass, as it existed as of January 1, 1996, being the date of its amalgamation with the Municipality of Crowsnest Pass.~~

~~**(2)** For the purpose of reporting population to the Minister under this section, the form set out in the Schedule may be adapted to list separately the population of each of the 6 areas referred to in subsection (1).~~

~~**(3)** This section ceases to apply when the population attributed under subsection (1) to any of the areas referred to in subsection (1)(a), (b) or (c) exceeds 5000.~~

~~AR 71/2006 s2~~

Lloydminster official census

5 The municipal census for the City of Lloydminster must relate only to the portion of that City that is in Alberta.

AR 63/2001 s5;10/2013

Repeal

6 The *Determination of Population Regulation* (AR 371/94) is repealed.

FOR DISCUSSION PURPOSES ONLY

Removing the expiry date enables future reviews as they are needed.

~~**Expiry**~~

~~**7** For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on January 31, 2018.~~

~~AR 63/2001 s7;17/2006;189/2010;10/2013~~

Schedule 1

Oath of Census Co-ordinator

MUNICIPAL AUTHORITY: _____, PROVINCE OF ALBERTA

MUNICIPAL CENSUS DATE: _____

I, _(name of person taking oath)_, of _(residential address)_, appointed census co-ordinator for _(name of municipality)_, solemnly swear (affirm)

THAT I will act diligently, faithfully and to the best of my ability in my capacity as census co-ordinator;

THAT I will not, without authority, disclose or make known any information that comes to my knowledge by reason of my activities as a census co-ordinator; and

THAT I will supervise the municipal census and all census enumerators to the best of my ability and in accordance with the Municipal Census Manual approved by the Minister and published by the department.

SWORN (AFFIRMED) BEFORE ME)
at the _____ of _____, in the Province)
of Alberta, this ____ day of _____,)
(signature of person taking oath)
20_____.)
_____)
(signature of Commissioner for Oaths)

IT IS AN OFFENCE TO SIGN A FALSE AFFIDAVIT

NOTE:
The personal information that is being collected under the authority of the *Municipal Government Act* will be used for the purposes of that Act. It is protected by the privacy provisions of the *Freedom of Information and Protection of Privacy Act*.

FOR DISCUSSION PURPOSES ONLY

If you have any questions about the collection, contact

(title and business phone number of the responsible official)

AR 10/2013 Sched. 1

Schedule 2

Statement of Census Enumerator

MUNICIPAL AUTHORITY: _____, PROVINCE OF ALBERTA

MUNICIPAL CENSUS DATE: _____

I, (name of person taking ~~oath~~ statement), of (residential address), appointed census enumerator for (name of municipality), solemnly state

THAT I will act diligently, faithfully and to the best of my ability in my capacity as census enumerator;

THAT I will not, without authority, disclose or make known any information that comes to my knowledge by reason of my activities as a census enumerator; and

THAT I will carry out the census of the area to which I have been assigned to the best of my ability and in accordance with the Municipal Census Manual approved by the Minister and published by the department.

(date) (signature of census enumerator)

~~**IT IS AN OFFENCE TO SIGN A FALSE AFFIDAVIT**~~

NOTE:
The personal information that is being collected under the authority of the *Municipal Government Act* will be used for the purposes of that Act. It is protected by the privacy provisions of the *Freedom of Information and Protection of Privacy Act*.

If you have any questions about the collection, contact

(title and business phone number of the responsible official)

AR 10/2013 Sched. 2

FOR DISCUSSION PURPOSES ONLY

Schedule 3

Shadow Population Verification Form

MUNICIPAL AUTHORITY: _____, PROVINCE OF ALBERTA

The individual is signing the form as a designated officer and as such it makes more sense for them provide the address for their place of employment rather than their personal place of residence.

MUNICIPAL CENSUS DATE: _____

I, (name of person taking oath), of (~~residential address~~ municipal office address), appointed designated officer for (name of municipality), solemnly swear (affirm)

THAT I am the (designated officer) of the municipality of _____.

THAT the date chosen as the municipal census date for this municipality was the _____ day of _____, 20___.

THAT a count of the shadow population completed on the _____ day of _____, 20___ discloses that the total number of temporary residents who are employed by an industrial or commercial establishment in the municipality for a minimum of 30 days within the municipal census year is (total shadow population).

SWORN (AFFIRMED) BEFORE ME)
at the _____ of _____, in the Province)
of Alberta, this ____ day of _____,) (designated officer)
20_____.)
_____)
(signature of Commissioner for Oaths)

AR 10/2013 Sched. 3

Schedule 4

Municipal Census Form

MUNICIPAL AUTHORITY: _____, PROVINCE OF ALBERTA

The individual is signing the form as a designated officer and as such it makes more sense for them provide the address for their place of employment rather than their personal place of residence.

MUNICIPAL CENSUS DATE: _____

I, (name of person taking oath), of (~~residential address~~ municipal office address), appointed designated officer for (name of municipality), solemnly swear (affirm)

THAT I am the designated officer of the municipality of (name of municipality).

FOR DISCUSSION PURPOSES ONLY

To clarify the intent that municipalities include the completion date of enumeration, not the date of the census.

THAT the date chosen as the municipal census date for this municipality was the ____ day of _____, 20___.

~~THAT a municipal census completed~~ THAT a municipal census enumeration completed on the ____ day of _____, 20___ discloses that the total number of individuals whose usual residence is in this municipality is __(total population)__.

THAT the Municipal Census Field Report attached below is accurate and complete to the best of my knowledge.

SWORN (AFFIRMED) BEFORE ME)
at the _____ of _____, in the Province)
of Alberta, this ____ day of _____,) ___(designated officer)___
20_____.)
_____)
(signature of Commissioner for Oaths)

Municipal Census Field Report

~~Field Report for the (year) census of (municipality)~~	
~~Total population~~	
~~Total count of dwellings~~	
~~Total number of non-contacted dwellings~~	

~~AR 10/2013 Sched. 4~~

Census refusals will now be tracked ensuring the data being collected is more accurate.

Total count of usual residents	
Total count of private dwellings	
Total number of non-contacted dwellings	
Total number of refusals	

*NEW REGULATION
(THIS REGULATION REPLACES THE PRINCPLES AND CRITERIA FOR OFF-SITE LEVIES REGULATION)

FOR DISCUSSION PURPOSES ONLY

OFF-SITE LEVIES REGULATION

Table of Contents

Definitions

1 In this Regulation,

Links the term facilities to the expanded facilities (community recreation facilities, police stations, fire halls, libraries) that were included in the *Modernized Municipal Government Act* (*MMGA*).

(a) "facilities" includes the facility, the associated infrastructure, the land necessary for the facility and related appurtenances referred to in section 648(2.1) of the Act;

Links the term infrastructure to the infrastructure that is in the *MGA*.

(b) "infrastructure" includes the infrastructure, facilities and the land necessary for the infrastructure or facilities referred to in section 648(2) of the Act;

References the section on off-site levies within the *MGA*.

(c) "levy" means an off-site levy referred to in section 648(1) of the Act.

Application generally

2 A municipality, in establishing an off-site levy,

Provides clarity on the principles and criteria that municipalities must apply when determining levies for either the existing infrastructure or the expanded facilities of the *MMGA*.

(a) for the purposes of section 648(2) of the Act, shall apply the principles and criteria specified in sections 3, 4 and 5, and

(b) for the purposes of section 648(2.1) of the Act, shall apply the principles and criteria specified in sections 3, 4, 5 and 6.

Principles adjusted from the Principles and Criteria for Off-Site Levies Regulation.

General principles

Provide clarity that this refers to municipal responsibility to plan infrastructure needs.

3(1) The municipality is responsible for addressing and defining existing and future infrastructure and facility requirements.

Provide clarity that there needs to be meaningful consultation between municipalities and developers when determining costs.

(2) The municipality must consult in good faith with affected stakeholders in accordance with section 7.

This principle did not change from the original regulation.

(3) All beneficiaries of development are to be given the opportunity to participate in the cost of providing and installing infrastructure and facilities in the municipality on an equitable basis related to the degree of benefit.

This principle did not change from the original regulation.

(4) Where necessary and practicable, the municipality is to coordinate infrastructure and facilities provisions and services with neighbouring municipalities.

Off-site Levy Bylaws

Principles and criteria for determining methodology

Provides increased flexibility for municipalities on how they arrive at the levy, and introduces that the levy can be established by other means but not limited to geographical areas. Flexibility is required when calculating the levy related to expanded facilities in *MMGA*.

4(1) A municipality has the flexibility to determine the methodology upon which to base the calculation of the levy, provided that such methodology

(a) takes into account criteria such as area, density or intensity of use,

(b) recognizes variation among infrastructure types,

(c) is consistent across the municipality for that type of infrastructure or facility, and

(d) is clear.

(2) Notwithstanding subsection (1)(c), the methodology for determining a levy for the purposes of section 648(2.1) may be distinct and unique from the methodology used to calculate any other levy established by the municipality.

Principles and criteria for determining levy costs

This principle did not change from the original regulation but is separated from the negotiating piece as this statement pertains to determining the levy cost.

5(1) The municipality may establish the levy in a manner that involves or recognizes the unique or special circumstances of the municipality.

(2) In determining the basis upon which the levy is calculated, the municipality must at a minimum consider

This criteria did not change from the original regulation. It requires that the municipality both describe and justify how it arrives at calculating benefiting areas accrued to new development. Addresses flexibility and acknowledges construction costs may change over time.

(a) a description of the specific infrastructure and facilities,

(b) a description of the benefitting areas and how those areas were determined,

(c) supporting technical data and analysis, and

(d) estimated costs and mechanisms to address variations in cost over time.

This criteria did not change from the original regulation.

(3) The information used to calculate the levy must be kept current.

Provides for review periods to determine if calculations remain relevant. No specific timeframe is set as it may vary between municipalities of various sizes depending on scope and complexity.

(4) The municipality must include a requirement for a periodic review of the calculation of the levy in the bylaw imposing the levy.

This criteria did not change from the original regulation.

(5) There is to be a correlation between the levy and the benefits of new development.

Additional principles and criteria to apply to section 648(2.1) facilities

Section provides for the new principles and criteria related to the off-site levy costs for the expanded facilities in the *MMGA.* Recognizes that methodology for these facilities is unique from the other infrastructure in the *MGA.*

6(1) In addition to the principles and criteria set out in sections 3, 4 and 5, the additional criteria set out in subsection (2) shall apply when determining a levy for the facilities referred to in section 648(2.1) of the Act.

(2) The calculation of the levy for the purposes of section 648(2.1) must also include supporting statutory plans, policies or agreements that identify,

(a) the need for and benefits from the new facilities,

(b) the anticipated growth horizon,

(c) the portion of the estimated cost of the facilities that is proposed to be paid by

(i) the municipality,

(ii) the revenue raised by the levy, and

(iii) other sources of revenue.

(3) The municipality has the discretion to establish service levels, minimum building and base standards for the proposed facilities.

Section provides clarity on what consultation means, who must be consulted with during the bylaw making process and when determining methodology to base costs for the existing and future infrastructure and facility requirements.

Consultation

7(1) The municipality must consult in good faith with affected stakeholders prior to making a final determination on defining and addressing existing and future infrastructure and facility requirements.

(2) The municipality must consult in good faith with affected stakeholders when determining the methodology upon which to base the levy costs.

(3) Prior to passing or amending a bylaw imposing a levy, the municipality must consult in good faith on the calculation of the levy with affected stakeholders in the benefitting area where the levy will apply.

Section provides direction and clarity to ensure increased accountability and transparency in the levy collection and reporting.

Annual report

8(1) The municipality must provide full and open disclosure of all the levy costs and payments.

(2) The municipality shall report on the levy annually and include in the report, the details of all levies received and utilized for each type of facility and infrastructure.

(3) Any report referred to in subsection (2) must be in writing and be publicly available in its entirety.

Off-site Levy Bylaw Appeals

Section supports provisions in the *MMGA* for appeal of matters related to an off-site levy bylaw.

Appeal period

9 An appeal must be submitted to the Municipal Government Board not later than 30 days after the bylaw imposing the levy has been passed.

Section supports provisions in the *MMGA* for appeal of matters related to an off-site levy bylaw.

Form of appeal

10(1) A notice of appeal must,

(a) identify the municipality that passed the bylaw which is objected to,

(b) set out the grounds on which the appeal is made,

(c) contain a description of the relief requested by the appellant,

(d) where the appellant is an individual, be signed by the appellant or the appellant's lawyer,

(e) where the appellant is a corporation, be signed by a duly authorized director or officer of the corporation or by the corporation's lawyer, and

(f) contain an address for service for the appellant.

(2) If a notice of appeal does not comply with subsection (1), the Municipal Government Board must reject it and dismiss the appeal.

Section supports provisions in the *MMGA* for appeal of matters related to an off-site levy bylaw.

Consolidation of appeals

11 Where there are 2 or more appeals commenced in accordance with section 10, the Municipal Government Board may

(a) consolidate the appeals,

(b) hear the appeals at the same time,

(c) hear the appeals consecutively, or

(d) stay the determination of the appeals until the determination of any other appeal.

Section supports provisions in the *MMGA* for appeal of matters related to an off-site levy bylaw.

No stay of levy

12(1) Submitting a notice of appeal under section 10 does not operate to stay the imposition and collection of a levy.

(2) Any levy that is received by the municipality during the appeal period or while an appeal of the levy is still to be determined by the Municipal Government Board, must be held in a separate account for each type of facility and the municipality shall refrain from the use of such levies received until the appeal has been determined by the Municipal Government Board.

This regulation replaces the Principles and Criteria for Off-Site Levies Regulation.

Repeal

13 The *Principles and Criteria for Off-site Levies Regulation* (AR 48/2004) is repealed.

*NEW REGULATION

FOR DISCUSSION PURPOSES ONLY

SUBDIVISION AND DEVELOPMENT APPEAL BOARD REGULATION

Definitions

1 In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "clerk" means a designated officer appointed as a clerk under section 627.1 of the Act;

(c) "subdivision and development appeal board" includes an intermunicipal subdivision and development appeal board.

Ensures that the curriculum for SDAB training the clerk/designated officer and members of an SDAB take will be a consistent, standardized training program across the province.

Training requirements

2(1) A designated officer must

(a) before being appointed as a clerk, successfully complete a training program set or approved by the Minister, and

(b) every 2 years successfully complete a refresher training program set or approved by the Minister.

(2) A member of a subdivision and development appeal board must

(a) before participating in any hearing as a member of a panel of the board, successfully complete a training program set or approved by the Minister, and

(b) every 2 years successfully complete a refresher training program set or approved by the Minister.

The transition period will enable municipalities to plan and enroll their appointed SDAB members and clerks in the SDAB training program and successfully complete their training within a reasonable timeline of 6 months.

(3) An individual who holds an appointment as a clerk or member of a subdivision and development appeal board when this section comes into force must complete the training program requirement in subsection (1)(a) or (2)(a), whichever is applicable, within 6 months after this section comes into force.

Report to Minister

3 A municipality must report to the Minister, in the form and manner and at the times required by the Minister,

This would ensure that training is being completed. Municipalities would not be required to report the names of the individual members.

(a) the number of members appointed to the municipality's subdivision and development appeal board,

(b) the number of members who, at the time the report is made, have successfully completed the training required under this Regulation,

(c) the number of members who, at the time the report is made, are enrolled in training required under this Regulation,

(d) the number of clerks appointed to the board,

(e) the number of clerks who, at the time the report is made, have successfully completed the training required under this Regulation,

(f) the number of clerks who, at the time the report is made, are enrolled in training required under this Regulation, and

(g) any other matter, as required by the Minister, respecting the subdivision and development appeal board.

Indicates when the regulation comes into force.

Coming into force

4 This Regulation comes into force on the day that section 61 of the *Municipal Government Amendment Act, 2015* comes into force.

*UPDATES TO AN EXISTING REGULATION (NOW INCLUDES THE SUBDIVISION AND DEVELOPMENT FORMS REGULATION)

FOR DISCUSSION PURPOSES ONLY

SUBDIVISION AND DEVELOPMENT REGULATION

Table of Contents

FOR DISCUSSION PURPOSES ONLY

Interpretation

1(1) In this Regulation,

(a) repealed AR 254/2007 s34;

(a.1) "abandoned well" means an abandoned well as defined by the AER;

(a.2) "AER" means the Alberta Energy Regulator;

(b) "building site" means a portion of the land that is the subject of an application on which a building can or may be constructed;

(b.1) repealed AR 89/2013 s22;

(c) ~~"food establishment" means food establishment as defined in the *Food Regulation* (AR 31/2006);~~

"food establishment" means food establishment as defined in the *Food Regulation* (AR 31/2006), but does not include a food establishment to which that Regulation does not apply pursuant to section 2(2) of that Regulation;

Reflects the Food Regulation which specifies situations where the regulation does not apply. Clarifies situations that do not apply when a subdivision and development authority is making its decision.

(d) "hazardous waste management facility" means hazardous waste management facility as defined in the *Waste Control Regulation* (AR 192/96);

(e) "landfill" means landfill as defined in the *Waste Control Regulation* (AR 192/96);

(f) "rural municipality" means a municipal district, improvement district, special area or the rural service area of a specialized municipality;

(g) "sour gas" means gas containing hydrogen sulphide in concentrations of 10 or more moles per kilomole;

(h) "sour gas facility" means

(i) any of the following, if it emits, or on failure or on being damaged may emit, sour gas:

(A) a gas well as defined in the *Oil and Gas Conservation Rules* (AR 151/71);

(B) a processing plant as defined in the *Oil and Gas Conservation Act*;

(C) a pipeline as defined in the *Pipeline Act*;

(ii) anything designated by the AER as a sour gas facility pursuant to section 3;

(i) "storage site" means a storage site as defined in the *Waste Control Regulation* (AR 192/96);

(j) "unsubdivided quarter section" means

(i) a quarter section, lake lot, river lot or settlement lot that has not been subdivided except for public or quasi-public uses or only for a purpose referred to in section 618 of the Act, or

(ii) a parcel of land that has been created pursuant to section 86(2)(d) of the *Planning Act* RSA 1980 on or before July 6, 1988, or pursuant to section 29.1 of the *Subdivision Regulation* (AR 132/78), from a quarter section, lake lot, river lot or settlement lot if that parcel of land constitutes more than 1/2 of the area that was constituted by that quarter section, lake lot, river lot or settlement lot;

(k) "wastewater collection system" means a wastewater collection system as defined in the *Wastewater and Storm Drainage Regulation* (AR 119/93);

(l) "wastewater treatment plant" means a wastewater treatment plant as defined in the *Wastewater and Storm Drainage Regulation* (AR 119/93);

(m) "water distribution system" means a water distribution system as defined in the *Environmental Protection and Enhancement Act*;

(n) "well licensee" means a licensee as defined in the *Oil and Gas Conservation Act*.

(2) The definitions in Part 17 of the Act and section 1 of the Act, to the extent that they do not conflict with Part 17, apply to this Regulation.

AR 43/2002 s1;254/2007;160/2012;89/2013;119/2014

Bylaw, plan prevails

2 Nothing in this Regulation may be construed to permit a use of land unless that use of land is provided for under a statutory plan or is a permitted or discretionary use under a land use bylaw.

AER designations

3(1) The AER may designate any well, battery, processing plant or pipeline, as defined in the *Oil and Gas Conservation Act*, not included in section 1(1)(h)(i) as a sour gas facility for the purpose of this Regulation, if it emits, or on failure or on being damaged may emit, sour gas or gas containing hydrogen sulphide in concentrations of less than 10 moles per kilomole.

(2) The AER may designate as a sour gas facility for the purpose of this Regulation

(a) a well for which a well licence has been issued under the *Oil and Gas Conservation Act*,

(b) a battery as defined in the *Oil and Gas Conservation Act* the location and construction of which has been approved by the AER,

(c) a processing plant as defined in the *Oil and Gas Conservation Act* forming part of a gas processing scheme approved by the AER under that Act, or

(d) a pipeline for which a permit has been issued under the *Pipeline Act*,

if the operation of the well, battery, processing plant or pipeline has not commenced at the time the designation is made and the AER is satisfied that when it is in operation it will emit, or on failure or on being damaged may emit, sour gas or gas containing hydrogen sulphide in concentrations of less than 10 moles per kilomole.

(3) The AER must furnish a copy of each designation and each revocation of a designation made by it under this section to the municipality where the affected sour gas facility is or is to be located.

AR 43/2002 s3;254/2007;89/2013

Part 1
Subdivision Applications

Application

4(1) The owner of a parcel of land, or a person authorized by the owner of a parcel of land, may apply for subdivision of that parcel of land by submitting a complete application for subdivision to the appropriate subdivision authority.

Aligns with the amendment in the *Modernized Municipal Government Act (MMGA)* that outlines the process of determining a complete subdivision application.

(2) ~~A~~ Subject to section 653.1 of the Act, a complete application for subdivision consists of

(a) a completed application for subdivision in the form set out in ~~the *Subdivision and Development Forms Regulation*~~ Form 1 of the Schedule,

The Subdivision and Development Forms Regulation is now incorporated into this Regulation.

(b) a proposed plan of subdivision or other instrument that effects a subdivision,

(c) the required fee,

(d) a copy of the current land title for the land that is the subject of an application, ~~and~~

A new subsection is required to ensure that when an agreement(s) respecting Environmental Reserve land is made between a municipality and the owner of the subject land, that a copy is provided to the subdivision authority as part of a complete application.

(d.1) a copy of any agreement made under section 664.1 of the Act, and

(e) at the discretion of the subdivision authority, the information required under subsections (3) and (4).

(3) The applicant must submit the number of sketches or plans of the proposed subdivision that the subdivision authority requires, drawn to the scale that the subdivision authority requires,

(a) showing the location, dimensions and boundaries of

(i) the land that is the subject of the application,

(ii) each new lot to be created,

(iii) any reserve land,

(iv) existing rights of way of each public utility, and

(v) other rights of way,

(b) clearly outlining the land that the applicant wishes to register in a land titles office,

(c) showing the location, use and dimensions of buildings on the land that is the subject of the application and specifying those buildings that are proposed to be demolished or moved,

(d) showing the approximate location and boundaries of the bed and shore of any river, stream, watercourse, lake or other body of water that is contained within or bounds the proposed parcel of land,

(e) if the proposed lots or the remainder of the titled area are to be served by individual wells and private sewage disposal systems, showing

(i) the location of any existing or proposed wells, and

(ii) the location and type of any existing or proposed private sewage disposal systems,

and the distance from these to existing or proposed buildings and property lines, and

(f) showing the existing and proposed access to the proposed parcels and the remainder of the titled area.

(4) The applicant must submit

(a) if a proposed subdivision is not to be served by a water distribution system, a report that meets the requirements of section 23(3)(a) of the *Water Act*,

(b) an assessment of subsurface characteristics of the land that is to be subdivided including but not limited to susceptibility to slumping or subsidence, depth to water table and suitability for any proposed on site sewage disposal system,

(c) if a proposed subdivision is not to be served by a wastewater collection system, information supported by the report of a person qualified to make it respecting the intended method of providing sewage disposal facilities to each lot in the proposed subdivision, including the suitability and viability of that method,

(d) a description of the use or uses proposed for the land that is the subject of the application,

(e) information provided by the AER as set out in AER Directive 079, *Surface Development in Proximity to*

Abandoned Wells, identifying the location or confirming the absence of any abandoned wells within the proposed subdivision, ~~and~~

(f) if an abandoned well is identified in the information submitted under clause (e),

(i) a map showing the actual wellbore location of the abandoned well, and

(ii) a description of the minimum setback requirements in respect of an abandoned well in relation to existing or proposed building sites as set out in AER Directive 079, *Surface Development in Proximity to Abandoned Wells*.

Ensures an applicant submits information from the AER identifying the location of any active wells, batteries, processing plants or pipelines within proposed subdivision. This information is critical for considering setback distances from these facilities.

(g) information provided by the AER identifying the location of any active wells, batteries, processing plants or pipelines within the proposed subdivision.

(4.1) Subsection (4)(e) does not apply in respect of an application for subdivision solely in respect of a lot line adjustment.

(4.2) Subsection (4)(e) does not apply if the information to be provided under subsection (4)(e) was previously provided to the appropriate subdivision authority within one year prior to the application date.

(5) The subdivision authority may require an applicant for subdivision to submit, in addition to a complete application for subdivision, all or any of the following:

(a) a map of the land that is the subject of the application showing topographic contours at not greater than 1.5 metre intervals and related to the geodetic datum, where practicable;

(b) if the land that is the subject of an application is located in a potential flood plain and flood plain mapping is available, a map showing the 1:100 flood;

(c) information respecting the land use and land surface characteristics of land within 0.8 kilometres of the land that is the subject of the application;

(d) if any portion of the parcel of land that is the subject of the application is situated within 1.5 kilometres of a sour gas facility, information provided by the AER regarding the location of the sour gas facility;

(e) a conceptual scheme that relates the application to future subdivision and development of adjacent areas;

(f) any additional information required by the subdivision authority to determine whether the application meets the requirements of section 654 of the Act.

AR 43/2002 s4;254/2007;160/2012;89/2013;119/2014

Application referrals

5(1) For the purposes of subsection (5)(d)(i) and (5)(i), "adjacent" means contiguous or would be contiguous if not for a river, stream, railway, road or utility right of way or reserve land.

(2) For the purposes of subsection (5)(e)(i), "adjacent" means contiguous or would be contiguous if not for a railway, road or utility right of way or reserve land.

(3) For the purposes of subsection (5)(m), "adjacent land" means land that is contiguous to the land that is the subject of the application and includes

(a) land that would be contiguous if not for a highway, road, river or stream, and

(b) any other land identified in a land use bylaw as adjacent land for the purpose of notifications under section 692 of the Act.

(4) For the purposes of subsection (5)(e)(ii), the Deputy Minister of the Minister responsible for administration of the Public Lands Act may, in an agreement with a municipality, further define the term "body of water" but the definition may not include dugouts, drainage ditches, man made lakes or other similar man made bodies of water.

Ensures due process of determining a complete subdivision application is undertaken as per the *MMGA.*

(5) ~~On receipt of a complete application for subdivision~~ On an application for subdivision being determined or deemed under section 653.1 of the Act to be complete, the subdivision authority must send a copy to

Aligns with the terms used in the *MGA.*

(a) each school ~~authority~~ board that has jurisdiction in respect of land that is the subject of the application, if the application may result in the allocation of reserve land or money in place of reserve land for school ~~purposes~~ board purposes;

(b) the Deputy Minister of ~~Environment and Sustainable Resource Development~~ Environment and Parks if any of the land that is the subject of the application is within the distances referred to in section 12 or 13;

(c) if the proposed subdivision is to be served by a public utility, as defined in the *Public Utilities Act*, the owner of that public utility;

(d) the Deputy Minister of the ~~Transportation~~ Minister responsible for administration of the *Highways Development and Protection Act* if the land that is the subject of the application is not in a city and

Any application can be reviewed from a highway vicinity management perspective and not just those highways which have a posted speed over 80km/hr.

(i) is adjacent to a highway ~~where the posted speed limit is less than 80 kilometres per hour~~, or

(ii) is within 0.8 kilometres of the centre line of a highway right of way ~~where the posted speed limit is 80 kilometres per hour or greater~~, unless a lesser distance is agreed to by the Deputy Minister of ~~Transportation~~ Minister responsible for administration of the *Highways Development and Protection Act* and the municipality in which the land that is the subject of the application is located;

(e) the Deputy Minister of the Minister responsible for administration of the *Public Lands Act* if the proposed parcel

Aligns with the term "body of water" in the *MMGA*.

(i) is adjacent to the bed and shore of a ~~river, stream, watercourse, lake or other~~ body of water, or

(ii) contains, either wholly or partially, the bed and shore of a ~~river, stream, watercourse, lake or other~~ body of water;

(f) the Deputy Minister of the Minister responsible for the administration of the *Public Lands Act*, if the land that is the subject of the application is within the Green Area, being that area established by Ministerial Order under the *Public Lands Act* dated May 7, 1985, as amended or replaced from time to time except that for the purposes of this Regulation, the Green Area does not include,

(i) land within an urban municipality, and

(ii) any other land that the Deputy Minister of the Minister responsible for the administration of the *Public Lands Act* states, in writing, may be excluded;

(g) the AER, in accordance with section 10(1);

(g.1) if an abandoned well is identified on a proposed subdivision, the well licensee of the abandoned well;

FOR DISCUSSION PURPOSES ONLY

(h) the Deputy Minister of ~~Environment and Sustainable Resource Development~~ Environment and Parks if any of the land that is the subject of the application is situated within a Restricted Development Area established under Schedule 5 of the *Government Organization Act*;

(i) the Deputy Minister of ~~Environment and Sustainable Resource Development~~ Environment and Parks, if any of the land that is the subject of the application is adjacent to works, as defined in the *Water Act*, that are owned by the Crown in right of Alberta;

(j) the Deputy Minister of the Minister responsible for the administration of the *Historical Resources Act* if

(i) ~~the Deputy Minister has supplied the subdivision authority with a map showing, or the legal description of,~~

~~(A) the location of each Registered Historic Resource and Provincial Historic Resource under the *Historical Resources Act* or other significant historic site or resource identified by the Deputy Minister, and~~

~~(B) the public land set aside for use as historical sites under the *Public Lands Act*,~~

~~within the jurisdiction of the subdivision authority, and the land that is the subject of the application is within a rural municipality and 0.8 kilometres of a site referred to in paragraph (A) or (B), or is within an urban municipality and 60 metres of a site referred to in paragraph (A) or (B), or~~

any of the land that is the subject of the application is adjacent to or contains, either wholly or partially,

(A) land identified on the *Listing of Historic Resources* maintained by the Minister responsible for the administration of the *Historical Resources Act*, or

(B) the public land set aside for use as historical resources under the *Public Lands Act*,

or

(ii) the Deputy Minister and the municipality have agreed in writing to referrals in order to identify and

Provides clarity for subdivision authorities as to when they shall refer an application to the Ministry of Culture and Tourism. Will make the referral process more effective for municipalities and the Ministry when review on subdivision applications from a historical and cultural perspectives.

protect historical sites and resources within the land that is the subject of the application;

(k) if the land is situated within an irrigation district, the board of directors of the district;

(l) the municipality within which the land that is the subject of the application is located if the council, municipal planning commission or a designated officer of that municipality is not the subdivision authority for that municipality;

(m) each municipality that has adjacent land within its boundaries, unless otherwise provided for in the applicable municipal or intermunicipal development plan;

(n) any other persons and local authorities that the subdivision authority considers necessary.

(6) Notwithstanding subsection (5), a subdivision authority is not required to send an application for a subdivision described in section 652(4) of the Act to any person referred to in subsection (5).

(7) Notwithstanding subsection (5), a subdivision authority is not required to send a complete copy of an application for subdivision to any person referred to in subsection (5) if the land that is the subject of the application is contained within

(a) an area structure plan, or

(b) a conceptual scheme described in section 4(5)(e)

that has been referred to the persons referred to in subsection (5).

AR 43/2002 s5;105/2005;196/2006;254/2007; 68/2008;31/2012;160/2012;170/2012;89/2013

Decision time limit

6 ~~A~~ Subject to section 640.1 of the Act, a subdivision authority must make a decision on an application for subdivision within

Ensures that municipalities that set their own decision making timelines must adhere to their specified time. Municipalities that do not set their decision making timelines can follow the existing provisions in the regulation.

(a) 21 days from the date of ~~receipt of the completed application~~ an application being determined or deemed under section 653.1 of the Act to be complete in the case of ~~a completed application~~ an application for a subdivision described in section 652(4) of the Act if no referrals were made pursuant to section 5(6),

(b) 60 days from the date of ~~receipt of any other completed application under section 4(1)~~ an application under section

4(1) being determined or deemed under section 653.1 of the Act to be complete, or

(c) the time agreed to pursuant to section 681(1)(b) of the Act.

Relevant considerations

7 In making a decision as to whether to approve an application for subdivision, the subdivision authority must consider, with respect to the land that is the subject of the application,

(a) its topography,

(b) its soil characteristics,

(c) storm water collection and disposal,

(d) any potential for the flooding, subsidence or erosion of the land,

(e) its accessibility to a road,

(f) the availability and adequacy of a water supply, sewage disposal system and solid waste disposal,

(g) in the case of land not serviced by a licensed water distribution and wastewater collection system, whether the proposed subdivision boundaries, lot sizes and building sites comply with the requirements of the *Private Sewage Disposal Systems Regulation* (AR 229/97) in respect of lot size and distances between property lines, buildings, water sources and private sewage disposal systems as identified in section 4(4)(b) and (c),

(h) the use of land in the vicinity of the land that is the subject of the application, and

(i) any other matters that it considers necessary to determine whether the land that is the subject of the application is suitable for the purpose for which the subdivision is intended.

Reasons for decision

8 The written decision of a subdivision authority provided under section 656 of the Act must include the reasons for the decision, including an indication of how the subdivision authority has considered

(a) any submissions made to it by the adjacent landowners, and

(b) the matters listed in section 7.

Part 2
Subdivision and Development Conditions

Road access

9 Every proposed subdivision must provide to each lot to be created by it

(a) direct access to a road, or

(b) lawful means of access satisfactory to the subdivision authority.

Aligns with the wording in Alberta Energy Regulator (AER) Bulletin 2013-03 which mandates subdivision and development application referrals, setback requirements from oil and gas facilities and summarizes the AER's processes for responding to setback related referral requests/inquires.

Sour gas facilities

10(1) A subdivision authority must send a copy of a subdivision application and a development authority must send a copy of a development application for a development that results in a ~~permanent additional overnight accommodation or public facility~~ permanent dwelling, public facility or unrestricted country residential development, as defined by the AER, to the AER if any of the land that is subject to the application is within 1.5 kilometres of a sour gas facility or a lesser distance agreed to, in writing, by the AER and the subdivision authority.

(2) If a copy of a subdivision application or development application is sent to the AER, the AER must provide the subdivision authority or development authority with its comments on the following matters in connection with the application:

(a) the AER's classification of the sour gas facility;

(b) minimum development setbacks necessary for the classification of the sour gas facility.

(3) A subdivision authority and development authority shall not approve an application that does not conform to the AER's setbacks unless the AER gives written approval to a lesser setback distance.

(4) An approval under subsection (3) may refer to applications for subdivision or development generally or to a specific application.

AR 43/2002 s10;254/2007;89/2013

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Aligns with the wording in Alberta Energy Regulator (AER) Bulletin 2013-03 which mandates subdivision and development application referrals, setback requirements from oil and gas facilities and summarizes the AER's processes for responding to setback related referral requests/inquires.

Gas and oil wells

11(1) A subdivision application or a development application shall not be approved if it would result in a ~~permanent additional overnight accommodation or public facility~~ permanent dwelling, public facility or unrestricted country residential development, as defined by the AER, being located within 100 metres of a gas or oil well or within a lesser distance approved in writing by the AER.

(2) For the purposes of this section, distances are measured from the well head to the building or proposed building site.

(3) In this section, "gas or oil well" does not include an abandoned well.

(4) An approval of the AER under subsection (1) may refer to applications for subdivision or development generally or to a specific application.

AR 43/2002 s11;254/2007;160/2012;89/2013

Application for development permit must include location of any abandoned wells

11.1(1) An application for a development permit

(a) in respect of a new building that will be larger than 47 square metres, or

(b) in respect of an addition to or an alteration of an existing building that will result in the building being larger than 47 square metres

must include information provided by the AER identifying the location or confirming the absence of any abandoned wells within the parcel on which the building is to be constructed or, in the case of an addition, presently exists.

(2) Subsection (1) does not apply if the information to be provided under subsection (1) was previously provided to the subdivision or development authority within one year prior to the application date.

AR 160/2012 s6;89/2013

Setback requirements in respect of abandoned wells

11.2(1) Subject to section 11.3, an application for

(a) a subdivision, other than a subdivision solely in respect of a lot line adjustment, or

(b) a development permit in respect of a building referred to in section 11.1(1)(a) or (b)

made on or after the coming into force of this section shall not be approved if it would result in the building site or building being located within the minimum setback requirements in respect of an abandoned well as set out in AER Directive 079, *Surface Development in Proximity to Abandoned Wells*.

(2) For the purposes of this section, distances are measured from the wellbore to the building site.

AR 160/2012 s6;89/2013;119/2014

Transitional

11.3(1) In this section, "existing building" means a building that exists on the date that this section comes into force.

(2) An application for a development permit in respect of

(a) an addition to or an alteration of

(i) an existing building that is larger than 47 square metres, or

(ii) an existing building that will result in the building being larger than 47 square metres,

or

(b) a repair to or the rebuilding of an existing building larger than 47 square metres that is damaged or destroyed to the extent of more than 75% of the value of the building above its foundation

shall not be approved if it would result in the building being located within the minimum setback requirements in respect of an abandoned well as set out in AER Directive 079, *Surface Development in Proximity to Abandoned Wells* unless with respect to that building the development authority varies those minimum setback requirements after consulting with the well licensee, and the building will not encroach further onto the abandoned well.

AR 160/2012 s6;89/2013;119/2014

Distance from wastewater treatment

12(1) In this section, "working area" means those areas of a parcel of land that are currently being used or will be used for the processing of wastewater.

(2) ~~Subject to subsection (5), a subdivision authority shall not approve an application for subdivision for school, hospital, food establishment or residential use unless, on considering the matters referred to in section 7, each proposed lot includes a suitable~~

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~~building site for school, hospital, food establishment or residential use that is 300 metres or more from the working area of an operating wastewater treatment plant.~~

Subject to subsection (5), a subdivision authority shall not approve an application for subdivision for school, hospital, food establishment or residential use unless

(a) the property line of the proposed lot for school, hospital, food establishment or residential use is 300 metres or more from the working area of an operating wastewater treatment plant, or

(b) on considering the matters referred to in section 7, each proposed lot includes a suitable building site for school, hospital, food establishment or residential use that is 300 metres or more from the working area of an operating wastewater treatment plant.

Provide clarity on how to determine setbacks from operating waste treatment plants for subdivision authorities when they are making a decision on a proposed subdivision.

(3) Subject to subsection (5), a development authority shall not issue a development permit for a school, hospital, food establishment or residence within 300 metres of the working area of an operating wastewater treatment plant nor may a school, hospital, food establishment or residence be constructed if the building site is within 300 metres of the working area of an operating wastewater treatment plant.

(4) ~~Subject to subsection (5), a subdivision authority shall not approve an application for subdivision for the purposes of developing a wastewater treatment plant and a development authority may not issue a permit for the purposes of developing a wastewater treatment plant unless the working area of the wastewater treatment plant is situated at least 300 metres from any school, hospital, food establishment or residence or building site for a proposed school, hospital, food establishment or residence.~~

Subject to subsection (5),

(a) a subdivision authority shall not approve an application for subdivision for the purposes of developing a wastewater treatment plant unless the working area of the wastewater treatment plant is situated at least 300 metres from the property line of an existing or a proposed lot for any school, hospital, food establishment or residential use, and

(b) a development authority shall not issue a permit for the purposes of developing a wastewater treatment plant unless the working area of the wastewater

Provide clarity on how to determine setbacks from operating waste treatment plants for subdivision authorities when they are making a decision on a proposed subdivision.

treatment plant is situated at least 300 metres from the building site for an existing or a proposed school, hospital, food establishment or residence.

(5) The requirements contained in subsections (2) to (4) may be varied by a subdivision authority or a development authority with the written consent of the Deputy Minister of Environment and Sustainable Resource Development.

(6) A consent under subsection (5) may refer to applications for subdivision or development generally or to a specific application.

AR 43/2002 s12;31/2012;170/2012

Distance from landfill, waste sites

13(1) In this section,

(a) "disposal area" means those areas of a parcel of land

(i) that have been used and will not be used again for the placing of waste material, or

(ii) where waste processing or a burning activity is conducted in conjunction with a hazardous waste management facility or landfill;

(b) "working area" means those areas of a parcel of land

(i) that are currently being used or that still remain to be used for the placing of waste material, or

(ii) where waste processing or a burning activity is conducted in conjunction with a hazardous waste management facility, landfill or storage site.

(2) Subject to subsection (5), a subdivision authority shall not approve an application for subdivision for school, hospital, food establishment or residential use if the application would result in ~~the creation of a building site~~ a property line of a lot created by subdivision for any of those uses being located

Provide clarity on how to determine setbacks from operating waste treatment plants for subdivision authorities when they are making a decision on a proposed subdivision.

(a) within 450 metres of the working area of an operating landfill,

(b) within 300 metres of the disposal area of an operating or non-operating landfill,

(c) within 450 metres of the ~~disposal area~~ working area or disposal area of a non-operating hazardous waste management facility, ~~or~~

Provide clarity and guidance to subdivision authorities that they shall not approve subdivisions which are within 450 metres of the working area or disposal area of an operating hazardous waste management facility.

(c.1) within 450 metres of the working area or disposal area of an operating hazardous waste management facility, or

(d) within 300 metres of the working area of an operating storage site.

(3) Subject to subsection (5), a development authority shall not issue a development permit for a school, hospital, food establishment or residence, nor may a school, hospital, food establishment or residence be constructed if the building site

(a) is within 450 metres of the working area of an operating landfill,

(b) is within 300 metres of the disposal area of an operating or non-operating landfill,

(c) is within 450 metres of the of the working area or disposal area of a non-operating hazardous waste management facility~~, or~~

(c.1) within 450 metres of the working area or disposal area of an operating hazardous waste management facility, or

(d) is within 300 metres of the working area of an operating storage site.

(4) Subject to subsection (5), a subdivision authority shall not approve an application for subdivision, and a development authority shall not issue a permit, for the purposes of developing a landfill, hazardous waste management facility or storage site unless

(a) the working area of a landfill is situated at least 450 metres,

(b) the disposal area of a landfill is situated at least 300 metres,

(c) the working or disposal area of a hazardous waste management facility is situated at least 450 metres, and

(d) the working area of a storage site is situated at least 300 metres

from the property line of a school, hospital, food establishment or ~~residence or~~ residential use or building site proposed for a school, hospital, food establishment or residence.

Provides clarity that the setback distance is based on the property line and that one of the uses is "residential use".

(5) The requirements contained in subsections (1) to (4) may be varied by a subdivision authority or a development authority with the written consent of the Deputy Minister of Environment and Sustainable Resource Development.

(6) A consent under subsection (5) may refer to applications for subdivision or development generally or to a specific application.

AR 43/2002 s13;31/2012;170/2012

Distance from highway

Provides clarity when subdivision authority must send applications to Alberta Transportation for referral purposes.

14 Subject to section 16, a subdivision authority shall not in a municipality other than a city approve an application for subdivision if the land that is the subject of the application is within 0.8 kilometres of the centre line of a highway right of way ~~where the posted speed limit is 80 kilometres per hour or greater~~ unless

(a) the land is to be used for agricultural purposes on parcels that are 16 hectares or greater,

(b) a single parcel of land is to be created from an unsubdivided quarter section to accommodate an existing residence and related improvements if that use complies with the land use bylaw,

(c) an undeveloped single residential parcel is to be created from an unsubdivided quarter section and is located at least 300 metres from the right of way of a highway if that use complies with the land use bylaw,

(d) the land is contained within an area where the municipality and the Minister of Transportation have a highway vicinity management agreement and the proposed use of the land is permitted under that agreement, or

Ensures that a subdivision authority does not make a decision on lands unless an Area Structure Plan (ASP) is satisfactory to Alberta Transportation and that the ASP is reflective of current situation for the lands, not old data.

(e) the land is contained within an area structure plan satisfactory to the Minister of Transportation at the time of the application for subdivision and the proposed use of the land is permitted under that plan.

AR 43/2002 s14;105/2005;68/2008

Service roads

15(1) In this section, "provide" means dedicate by caveat or by survey or construct, as required by the subdivision authority.

(2) Subject to section 16, if the land that is the subject of an application for subdivision is within an area described in section 5(5)(d), a service road satisfactory to the Minister of Transportation must be provided.

(3) Subsection (2) does not apply if the proposed parcel complies with section 14 and access to the proposed parcel of land and remnant title is to be by means other than a highway.

AR 43/2002 s15;105/2005;68/2008

Waiver

16(1) The requirements of sections 14 and 15 may be varied by a subdivision authority with the written approval of the Minister of Transportation.

(2) An approval under subsection (1) may refer to applications for subdivision generally or to a specific application.

AR 43/2002 s16;105/2005;68/2008

Additional reserve

17(1) In this section, "developable land" has the same meaning as it has in section 668 of the Act.

(2) The additional municipal reserve, school reserve or school and municipal reserve that may be required to be provided by a subdivision authority under section 668 of the Act may not exceed the equivalent of

(a) 3% of the developable land when in the opinion of the subdivision authority a subdivision would result in a density of 30 or more dwelling units per hectare of developable land but less than 54 dwelling units per hectare of developable land, or

(b) 5% of the developable land when in the opinion of the subdivision authority a proposed subdivision would result in a density of 54 or more dwelling units per hectare of developable land.

Security conditions

18(1) A development authority may

(a) require an applicant for a development permit to provide information regarding the security and crime prevention features that will be included in the proposed development, and

(b) attach conditions to the development permit specifying the security and crime prevention features that must be included in the proposed development.

(2) Subsection (1) applies even if the land use bylaw does not provide for those conditions to be attached to a development permit.

Approval by council not part of development permit application

18.1 A development authority may not require, as a condition of a completed development permit application, the submission to and approval by council of a report regarding the development.

AR 193/2010 s2

Part 3
Registration, Endorsement

Registration

19 On a proposed plan of subdivision,

(a) environmental reserve must be identified by a number with the suffix "ER";

(b) municipal reserve must be identified by a number with the suffix "MR";

(c) school reserve must be identified by a number with the suffix "SR";

(d) municipal and school reserve must be identified by a number with the suffix "MSR";

(e) a public utility lot must be identified by a number with the suffix "PUL".

(f) a conservation reserve must be identified by a number with the suffix "CR".

Aligns with the new Conservation Reserve provisions in the *MMGA*.

Deferral

20 If a subdivision authority orders that the requirement to provide all or part of municipal reserve, school reserve or municipal and school reserve be deferred, the caveat required to be filed under section 669 of the Act must be in the deferred reserve caveat form set out in Form 2 of the Schedule ~~the *Subdivision and Development Forms Regulation.*~~

Incorporates the Subdivision and Development Forms into the regulation.

Endorsement

21 When a subdivision authority endorses an instrument pursuant to section 657 of the Act, the endorsement must contain at least the following information:

(a) the percentage of school reserve or municipal reserve or municipal and school reserve required to be provided under the Act, if any;

(b) the percentage of money required to be provided in place of all or part of the reserve land referred to in clause (a), if any;

(c) the percentage of reserve land referred to in clause (a) ordered to be deferred, if any;

(d) the area covered by an environmental reserve easement, if any.

Part 4
Provincial Appeals

MGB distances

22(1) The following are the distances for the purposes of section 678(2)(a) of the Act with respect to land that is subject to an application for subdivision:

(a) the distance with respect to a body of water described in section 5(5)(e);

(b) the distance, from a highway, described in section 14 or the distance, from a highway, described in an agreement under section 5(5)(d)(ii);

(c) the distance, described in section 12, from a wastewater treatment plant;

(d) the distances, described in section 13, from the disposal area and working area of a waste management facility.

(e) the distance with respect to

(i) a historical site, or

(ii) a historical site or a historical resource described in an agreement under section 5(5)(j)(ii).

Aligns with the addition of historic sites or resource as set out in the *MMGA.*

(2) For the purposes of this section,

(a) "wastewater treatment plant" means a sewage treatment facility;

(b) "waste management facility" means a landfill, hazardous waste management facility or storage site.

Aligns with the addition of historic sites or resource as set out in the *MMGA.*

(3) For the purposes of section 678(2)(a)(ii) of the Act and subsection (1)(e)(i), "historical site" means land identified on the *Listing of Historic Resources* maintained by the Minister responsible for the administration of the *Historical Resources Act*.

Part 5
Transitional Provisions, Repeal, Expiry and Coming into Force

Transitional

23 An application for subdivision made under the *Subdivision and Development Regulation* (AR 212/95) and received by the appropriate subdivision authority on or before June 30, 2002 shall be continued to its conclusion under that Regulation as if that Regulation had remained in force and this Regulation has not come into force.

Repeal

24 The *Subdivision and Development Regulation* (AR 212/95) is repealed.

Expiry

Amend the expiry date to June 30, 2022 to maintain the regulation.

25 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on June 30, ~~2019~~ 2022.

AR 43/2002 s25;126/2007;144/2009;51/2011;119/2014

Indicates when the regulation comes into force.

Coming into force

26 This Regulation comes into force on ~~July 1, 2002~~ October 1, 2017.

FOR DISCUSSION PURPOSES ONLY

Incorporates the Subdivision and Development Forms into the regulation.

Schedule

Form 1

(section 4)

Application for Subdivision

DATE of receipt of completed Form _____

FILE NO._____

Fee Submitted:

THIS FORM IS TO BE COMPLETED IN FULL WHEREVER APPLICABLE BY THE REGISTERED OWNER OF THE LAND THAT IS THE SUBJECT OF THE APPLICATION OR BY A PERSON AUTHORIZED TO ACT ON THE REGISTERED OWNER'S BEHALF

1. Name of registered owner of land to be subdivided: _____
   Address, postal code and phone no.:_____

2. Name of agent (person authorized to act on behalf of registered owner), if any:_____
   Address, postal code and phone no.: _____

3. LEGAL DESCRIPTION AND AREA OF LAND TO BE SUBDIVIDED

   All/part of the _ 1/4 sec. _ twp. _ range _ west of _ meridian being all/parts of lot _ block _ Reg. Plan No. _ C.O.T. No _ Area of the above parcel of land to be subdivided ___ hectares

   Municipal address (if applicable) _____

4. LOCATION OF LAND TO BE SUBDIVIDED

   a. The land is situated in the municipality of _____

   b. Is the land situated immediately adjacent to the municipal boundary?
      Yes___ No___
      If "yes", the adjoining municipality is _____

   c. Is the land situated within 0.8 kilometres of the centre line of a highway right of way?
      Yes___ No___ If "yes", the highway is No. _____

   d. Does the proposed parcel contain or is it adjacent to a river, stream, lake or other body of water or by a drainage ditch or canal?
      Yes___ No___ If "yes", state its name _____

   e. Is the proposed parcel within 1.5 kilometres of a sour gas facility?
      Yes___ No___

5. EXISTING AND PROPOSED USE OF LAND TO BE SUBDIVIDED
   Describe:
   a. Existing use of the land _____

b. Proposed use of the land _____

c. The designated use of the land as classified under a land use bylaw

_____

6. PHYSICAL CHARACTERISTICS OF LAND TO BE SUBDIVIDED (WHERE APPROPRIATE)

a. Describe the nature of the topography of the land (flat, rolling, steep, mixed) _____

b. Describe the nature of the vegetation and water on the land (brush, shrubs, tree stands, woodlots, etc., — sloughs, creeks, etc.)

_____

c. Describe the kind of soil on the land (sandy, loam, clay, etc.)

_____

7. EXISTING BUILDINGS ON THE LAND TO BE SUBDIVIDED

Describe any buildings and any structures on the land and whether they are to be demolished or moved _____

8. WATER AND SEWER SERVICES

If the proposed subdivision is to be served by other than a water distribution system and a wastewater collection system, describe the manner of providing water and sewage disposal:_____

9. REGISTERED OWNER OR PERSON ACTING ON THE REGISTERED OWNER'S BEHALF

I _____(full name)_____ hereby certify that

☐ I am the registered owner, or

☐ I am the agent authorized to act on behalf of the registered owner

and that the information given on this form is full and complete and is, to the best of my knowledge, a true statement of the facts relating to this application for subdivision.

Address _____(Signed) _____

Phone No. _____Date _____

FURTHER INFORMATION MAY BE PROVIDED BY THE APPLICANT ON THE REVERSE OF THIS FORM.

Form 2

(section 20)

Deferred Reserve Caveat

TAKE NOTICE that the __(name of municipality)__ has an estate or interest in the nature of municipal reserve, school reserve or municipal and school reserve under section 669 of the *Municipal*

FOR DISCUSSION PURPOSES ONLY

Government Act by virtue of the decision of the (name of subdivision authority)

dated the ____ day of _____, 20__ in _____ acres of the lands described as follows:

standing in the register in the name(s) of _____ and the caveator forbids the registration of any person as transferee or owner of, or any instrument affecting, the said estate or interest, unless the instrument or certificate of title, as the case may be, is expressed to be subject to my claim.

I APPOINT

as the place at which notices and proceedings relating hereto may be served.

DATED this ___ day of ____, 20__

(Signed)
_____
(Title of person acting on behalf of subdivision authority)

AFFIDAVIT IN SUPPORT OF CAVEAT

I make oath and say as follows:

1 I am the agent for the caveator.

2 I believe the caveator has a good and valid claim on the land and say that this caveat is not being filed for the purpose of delaying or embarrassing any person interested in or proposing to deal with it.

SWORN BEFORE ME at the _____ of)
_____, in the Province of Alberta, the)
____ day of _____, _____.)

*UPDATES TO AN EXISTING REGULATION

FOR DISCUSSION PURPOSES ONLY

CANMORE UNDERMINING REVIEW REGULATION

Table of Contents

Definitions

1 In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "Canmore" means The Town of Canmore;

(c) "Canmore's agents" means

(i) Canmore's councillors, chief administrative officer, designated officers and employees,

(ii) members of Canmore's council committees, and

(iii) a volunteer member of a fire ambulance service or emergency measures organization established by Canmore or any other volunteer performing duties under the direction of Canmore;

Clerical amendment to ensure appropriate reference is used.

(d) "compliance review certificate" means a statement in ~~the~~ Form 2 of Schedule 3;

(e) "designated land" means

(i) the land described in Schedule 2 and within the boundaries shown on the map in Schedule 1, including the Government road allowances, and

Clerical amendment to ensure appropriate name is being referenced.

(ii) the land required for access roads from ~~highway No. 1~~Highway 1 to the land described in subclause (i);

(f) "developer" means a person who undertakes a development;

(g) "development" means development as defined in section 616(b) of the Act;

(h) "professional engineer" means an individual who holds a certificate of registration to engage in the practice of engineering under the *Engineering and Geoscience Professions Act*;

(i) "undermining and related conditions" means the presence of coal and methane gas and any abandoned opening or excavation in, or working of, the surface or subsurface for the purpose of working, recovering, opening up or proving any coal, coal-bearing substance or methane gas, and includes abandoned works, waste piles and machinery at or below the surface belonging to or used in connection with any or all of the openings, excavations or workings;

(j) "undermining report" means an assessment of undermining and related conditions;

(k) "undermining report compliance certificate" means a statement in Form 1 of Schedule 3.

AR 114/97 s1;132/97;170/2012

Regulation's scope

2 This Regulation applies only to designated land.

Undermining exemption

3(1) Part 17 of the Act and the *Subdivision and Development Regulation* (AR 43/2002) do not apply with respect to undermining and related conditions in designated land.

(2) Canmore and Canmore's agents have no responsibility, duty or obligation to consider undermining and related conditions in designated land with respect to the subdivision, development or any other land use planning function of Canmore under Part 17 of the Act and the *Subdivision and Development Regulation* (AR 43/2002), including, without restricting the generality of the foregoing, with respect to enforcement, maintenance or inspection of undermining and related conditions in designated land.

AR 114/97 s3;221/2004

FOR DISCUSSION PURPOSES ONLY

Undermining report

4(1) Prior to the commencement of a development of any designated land for which a compliance review certificate with respect to the land and the proposed development has not been completed, a developer must at the developer's expense,

(a) ~~ensure that a professional engineer prepares an undermining report in accordance with guidelines satisfactory to the Minister,~~

(b) ~~ensure that an undermining report compliance certificate is completed by a professional engineer with respect to the undermining report, and~~

Provide clarity that undermining reports align with guidelines that are approved by the Minister.

(a) ensure that a professional engineer prepares an undermining report with respect to the land in accordance with the guidelines established by order of the Minister,

(b) ensure that an undermining report compliance certificate is completed by the professional engineer with respect to the undermining report,

Clarify the existing responsibilities of the developer(s) in hiring a professional engineer and obtaining necessary reports and compliance

(b.1) obtain the undermining report and the undermining report compliance certificate from the professional engineer, and

(c) carry out the mitigative measures, actions and duties established in the undermining report, including but not limited to monitoring of conditions and maintenance of mitigative measures as established in the undermining report.

(2) Despite subsection (1), a developer may commence construction of roads, infrastructure and site clearing related to a proposed or approved subdivision prior to completion of an undermining report for that land and proposed development if an undermining report will be completed and the requirements of sections 4(1) and 5 will be met with respect to that report prior to any development other than the construction of those roads, infrastructure and site clearing.

Ensures the Town of Canmore has a role in the selection of engineering firms.

(3) A developer must obtain Canmore's agreement to the selection of a professional engineer for the purposes of subsection (1).

Compliance review certificate

5(1) The developer of a development described in section 4(1) must, at the developer's expense, forward, for review, a copy of the undermining report and undermining review compliance certificate to a professional engineer who did not assist in the preparation of the undermining report and is not associated with or employed by the individuals or firm that prepared the undermining report.

FOR DISCUSSION PURPOSES ONLY

Ensures the Town of Canmore has a role in the selection of engineering firms.

(1.1) A developer must obtain Canmore's agreement to the selection of a professional engineer for the purposes of subsection (1).

~~**(2)** When the professional engineer referred to in subsection (1) reviews the undermining report and is satisfied that the report complies with guidelines satisfactory to the Minister, the engineer must complete a compliance review certificate and send the original compliance review certificate and the undermining report to the Minister and send a copy of the compliance review certificate to the developer.~~

Provide clarity that technical reviews comply with guidelines that are approved by the Minister.

(2) When the professional engineer referred to in subsection (1) reviews the undermining report and is satisfied that the report complies with the guidelines established by order of the Minister and that the review of the land described in the report was made in accordance with accepted professional practice and accordingly included the investigations necessary in the circumstances, the professional engineer must complete a compliance review certificate.

Currently, Municipal Affairs provides copies of these reports to the Town of Canmore. This ensures that the Town of Canmore, as a directly affected party, receives information in a timely and direct fashion.

(2.1) On completing the compliance review certificate the professional engineer must

(a) send the original compliance review certificate and a copy of the undermining report to the Minister,

(b) send a copy of the compliance review certificate and the undermining report to the developer and to Canmore, and

(c) send a copy of the compliance review certificate to the developer.

(3) The Minister must notify Canmore and the developer on receipt of the undermining report and compliance review certificate under subsection (~~2~~2.1).

Minor clerical amendment to provide clarity.

(4) The developer must make a copy of the undermining report, undermining report compliance certificate and compliance review certificate available ~~in Canmore at a location~~ at a location within the municipal boundaries of Canmore that is open to the general public during normal business hours.

Amendments

6 If a developer wishes to undertake development that is not consistent with an undermining report and compliance review certificate completed with respect to that development, the developer must before undertaking that development ensure that a

new undermining report is prepared and that the requirements of sections 4 and 5 are met with respect to the new undermining report.

Insurance

7 The developer of a development described in section 4(1) must obtain insurance coverage of the type, in the amount and for the period of time, satisfactory to the Minister to insure against claims for damages arising from undermining and related conditions.

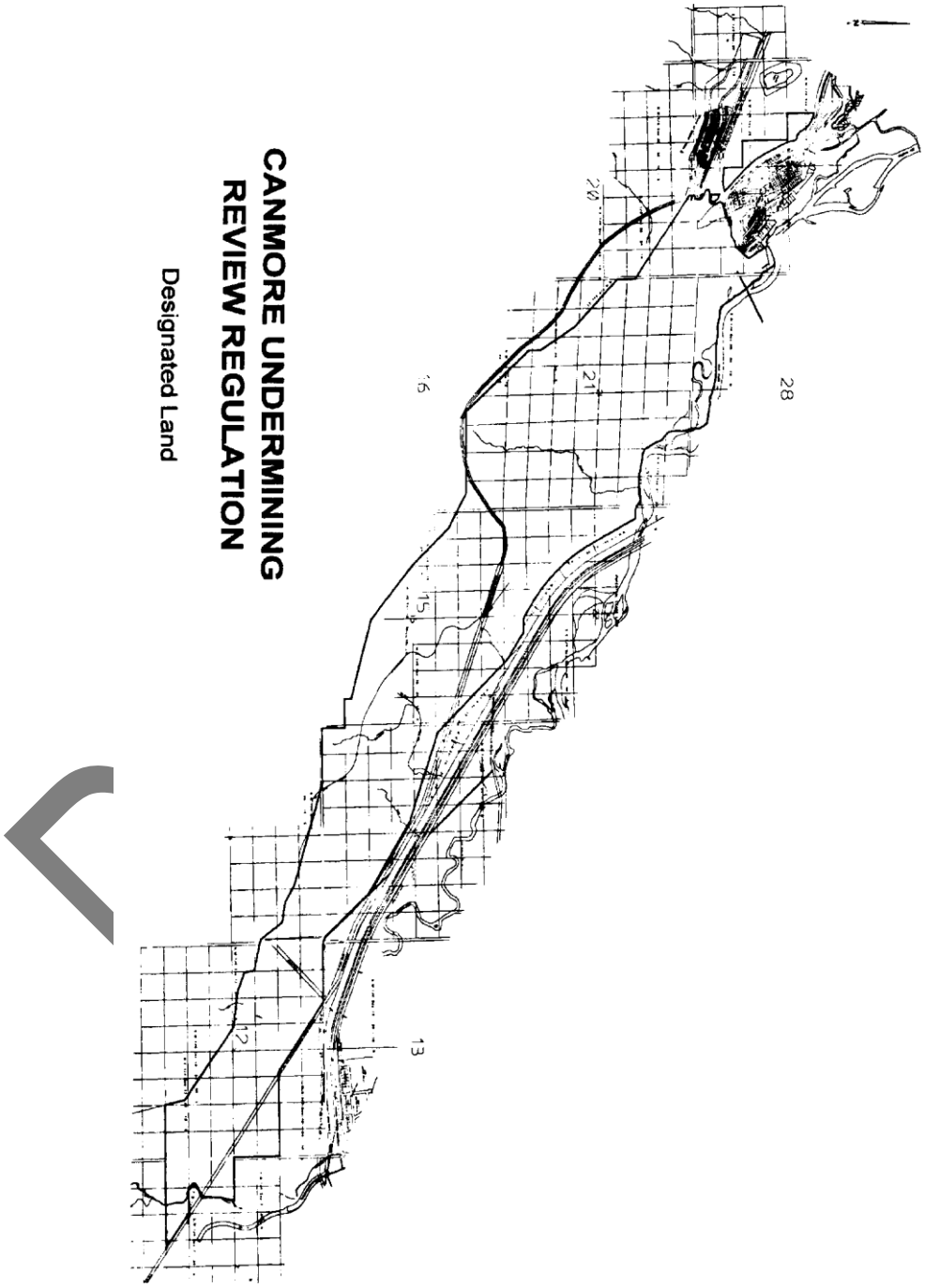
Caveat

8(1) The developer must file with the Registrar of Land Titles a caveat against any title to land for which an undermining report is prepared and a compliance review certificate is completed and the Registrar may register the caveat.

(2) The caveat under subsection (1) must describe the undermining and related conditions of the land and the duties of an owner of the land with respect to the undermining and related conditions.

FOR DISCUSSION PURPOSES ONLY

Schedule 1



FOR DISCUSSION PURPOSES ONLY

Schedule 2

Designated Land

Plan	Area	Legal Description	Acreage
9410214	F	SW 1/4 7 24 9 W5M	52.36
9410213	O	NW 1/4 11 24 10 W5M	4.79
9410213	N	NE 1/4 11 24 10 W5M	55.13
RW37		tramway right of way Grainger Collieries Limited NW 12 24 10 W5M	4.47
9410214	K	NE 1/4 12 24 10 W5M	82.45
9410214	M	SE 1/4 12 24 10 W5M	90.34
9410214	L	SW 1/4 12 24 10 W5M	2.86
9410214	J	NW 1/4 12 24 10 W5M excepting thereout: tramway R/W 37 (4.47 ac)	126.88
9410213	P	SE 1/4 14 24 10 W5M LSD 1 & 2	60.74
9410213	P	SE 1/4 14 24 10 W5M	16.23
9410213	R	NW 1/4 14 24 10 W5M	18.07
9410213	Q	SW 1/4 14 24 10 W5M	157.83
9410213	U	NW 1/4 15 24 10 W5M NE 1/4 LSD 13 all of LSD 14	50
9410213	U	NW 1/4 15 24 10 W5M LSD 11 and 12 and the S 1/2 and NW 1/4 of LSD 13	81.80
9410213	S	SE 1/4 15 24 10 W5M	29.95
9410213	T	NE 1/4 15 24 10 W5M	119.26
9410247	Z	NW 1/4 16 24 10 W5M	5.23
9410247	Y	NE 1/4 16 24 10 W5M	71.90
9410247	HH	NE 1/4 20 24 10 W5M excepting thereout: N 1/2 LSD 16 in NE 1/4 (19.97 ac)	22.14
	HH	NE 1/4 20 24 10 W5M N 1/2 LSD 16 in NE 1/4	19.97
	A/ CC	S 1/2 of NE 1/4 21 24 10 W5M and E 1/2 of SE 1/4 21 24 10	150

FOR DISCUSSION PURPOSES ONLY

		W5M excepting thereout: S 1/2 of the W 1/2 of LSD 1	
	A/ DD	SE 1/4 21 24 10 W5M LSD 7 excepting thereout: S 1/2 of the W 1/2 of LSD 7 and NW 1/4 21 24 10 W5M LSD 11 and 13 excepting thereout: S 1/2 of the W 1/2 of LSD 11	100
9410247	A	SE 1/4 21 24 10 W5M S 1/2 of the W 1/2 of LSD 1, all of LSD 2 and S 1/2 of the W 1/2 of LSD 7	64.37
9410247	BB	SW 1/4 21 24 10 W5M	87.25
9410247	CC	N 1/2 of NE 1/4 21 24 10 W5M	35.31
9410247	DD	NW 1/4 21 24 10 W5M LSD 12 and the S 1/2 of the W 1/2 of LSD 11	54.60
9410247	DD	NW 1/4 21 24 10 W5M LSD 14	40
9410247	V	SE 1/4 22 24 10 W5M	10.50
9410247	X	NW 1/4 22 24 10 W5M	14.83
9410247	W	SW 1/4 22 24 10 W5M LSD 5 and 6	36.95
9410247	W	SW 1/4 22 24 10 W5M LSD 3 and 4	72.17
	EE	SW 1/4 28 24 10 W5M SW corner of said 1/4 sec., thence in along the W boundary thereof to its intersection with the S bank of the Bow River, thence SE along the said S bank of said river to its intersection with the S boundary of said 1/4 sec., thence W along said S boundary to the place of commencement	32.00
9410247	GG	SE 1/4 28 24 10 W5M	3.45
9410247	FF	SW 1/4 28 24 10 W5M	.97
9512235	A	SW 28 24 10 W5M	7.86
9412235	A	SE 28 24 10 W5M	5.61
Land described in Miscellaneous Lease #910136, as recorded in either the Alberta Mineral Information system maintained by the Minister of Energy or the Geographic Land Information Management and Planning System maintained by the Minister of Environment and Sustainable Resource Development			

FOR DISCUSSION PURPOSES ONLY

AR 114/97 Sched.2;206/2001;221/2004;54/2011;170/2012

Schedule 3

Form 1

Undermining Report Compliance Certificate

Pursuant to the Canmore Undermining Review Regulation, a review of the land described in (name of undermining report) dated _____ was carried out to determine whether the area is suitable for the intended development, _____, having regard to undermining and related conditions. The review was made in accordance with accepted professional practice and accordingly includes the investigations considered necessary in the circumstances.

In my opinion, the land described in the above report is considered suitable for the intended development with respect to the undermining and related conditions.

_____
Professional Seal

Municipality: _____
Date: _____

Form 2

Compliance Review Certificate

~~Pursuant to the Canmore Undermining Review Regulation, I have made an examination to determine whether the (name of undermining report) complies with the guidelines that are satisfactory to the Minister. My examination was made in accordance with accepted professional practice and accordingly included the investigations that I considered necessary in the circumstances.~~

~~In my opinion, the (name of undermining report) complies with the guidelines, satisfactory to the Minister.~~

Provide clarity that the guidelines have been established by order of the Minister.

Pursuant to the Canmore Undermining Review Regulation, I have made a review of the (name of undermining report) dated _____ to determine whether the report complies with the guidelines established by order of the Minister and whether the review of the land described in the report was made in accordance with accepted professional practice and accordingly included the investigations necessary in the circumstances.

FOR DISCUSSION PURPOSES ONLY

In my opinion, the (name of undermining report) complies with the guidelines established by order of the Minister.

In my opinion, the review of the land described in the (name of undermining report) was made in accordance with accepted professional practice and accordingly included the investigations necessary in the circumstances.

I certify that I did not assist in the preparation of the (name of undermining report) and I am not associated with or employed by the individuals or firm that prepared the undermining report.

_____
Professional Seal

Municipality: _____
Date: _____

AR 114/97 Sched.3;176/2006

Province of Alberta

MUNICIPAL GOVERNMENT ACT

CANMORE UNDERMINING EXEMPTION FROM LIABILITY REGULATION

Alberta Regulation 113/1997

With amendments up to and including Alberta Regulation 221/2004

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Copyright and Permission Statement

Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

(Consolidated up to 221/2004)

ALBERTA REGULATION 113/97

Municipal Government Act

CANMORE UNDERMINING EXEMPTION FROM LIABILITY REGULATION

Definitions

1 In this Regulation,

(a) "Canmore" means The Town of Canmore;

(b) "Canmore's agents" means

(i) Canmore's councillors, chief administrative officer, designated officers and employees,

(ii) members of Canmore's council committees, and

(iii) a volunteer member of a fire ambulance service or emergency measures organization established by Canmore or any other volunteer performing duties under the direction of Canmore;

(c) "designated land" means designated land as defined in the *Canmore Undermining Review Regulation*;

(d) "development" means development as defined in section 616(b) of the *Municipal Government Act* by a person other than Canmore or Canmore's agents;

(e) "undermining and related conditions" means the presence of coal and methane gas and any abandoned opening or excavation in, or working of, the surface or subsurface for the purpose of working, recovering, opening up or proving any coal, coal-bearing substance or methane gas, and includes abandoned works, waste piles and machinery at or below the surface belonging to or used in connection with any or all of the openings, excavations or workings.

AR 113/97 s1;221/2004

Exemption from liability

2 Canmore and Canmore's agents are not liable for any loss or damage

(a) that arises during development on the designated land or that arises from the use of the designated land as a result of development on the designated land, and

(b) that is directly or indirectly caused by undermining and related conditions in respect of the designated land.

Printed on Recycled Paper

*UPDATES TO AN EXISTING REGULATION

FOR DISCUSSION PURPOSES ONLY

COMMUNITY AGGREGATE PAYMENT LEVY REGULATION

Table of Contents

Definitions

1 In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "Crown" means the Crown in right of Alberta or Canada;

(c) "levy" means community aggregate payment levy;

(d) "sand and gravel operator" means a person engaged in extracting sand and gravel for shipment;

(e) "shipment" means a quantity of sand and gravel hauled from the pit from which it was extracted.

General application of Regulation

2 This Regulation applies to all municipalities that have passed a community aggregate payment levy bylaw.

Community aggregate payment levy bylaw

3(1) A community aggregate payment levy bylaw must

(a) state when sand and gravel operators must report shipments, in tonnes,

(b) state the date or dates on which the municipality will send out levy notices, and the date by which the levy is payable,

(c) require the tonnage of sand and gravel in an operator's shipment to be recorded on a sand and gravel shipped tonnage roll,

(d) specify that the shipped tonnage roll is based on the tonnage of sand and gravel in an operator's shipment, as reported by the operator,

(e) set the uniform levy rate to be applied throughout the municipality, subject to the maximum levy rate, and

(f) set the uniform conversion rate of

(i) 1 cubic metre = 1.365 tonnes, for sand, and

(ii) 1 cubic metre = 1.632 tonnes, for gravel

where 1 cubic metre is equal to 1.308 cubic yards.

(2) Where a sand and gravel operator is unable to provide a measurement of weight for the amount of sand and gravel in a shipment, the operator must use the conversion rates set out under subsection (1)(f) to record shipments, in tonnes, for the purposes of reporting under subsection (1)(d).

(3) A community aggregate payment levy bylaw may require that the community aggregate payment levy be paid monthly or by quarterly payments in the year in which a shipment occurs.

Amount of levy

4 The amount of levy to be imposed in respect of a sand and gravel operator is calculated by multiplying the number of tonnes of sand and gravel recorded on the sand and gravel shipped tonnage roll referred to in section 3(1)(c) for that operator by the levy rate.

The levy rate is increasing to account for inflation, the costs of over time to repair and maintain municipal infrastructure damaged by aggregate operations, as well as to contribute towards projects identified by Council that benefit the community.

Levy rate

5(1) The levy rate is set by the municipality and is subject to the maximum levy rate established under subsection (2).

(2) The maximum levy rate is ~~$0.25~~ $0.40 per tonne of sand and gravel.

(3) A municipality must set a uniform levy rate to be applied throughout the municipality.

Exemptions from levy

6(1) No levy may be imposed on the following classes of shipments of sand and gravel:

(a) a shipment from a pit owned or leased by the Crown for a use or project that is being undertaken by or on behalf of the Crown;

(b) a shipment from a pit owned or leased by a municipality for a use or project that is being undertaken by or on behalf of a municipality;

(c) a shipment from a pit owned or leased by the Crown or a municipality for a use or project that is being undertaken by or on behalf of the Crown or a municipality.

(2) No levy may be imposed on shipments of sand and gravel that are subject to another tax, levy or payment that is established by and payable to a municipality.

(3) No levy may be imposed on shipments of sand and gravel that are required pursuant to a road haul agreement or a development agreement for construction, repair or maintenance of roads identified in the agreement, that is necessary to provide access to the pit from which the sand and gravel is extracted.

Person liable to pay levy

7 For the purposes of section 409.2 of the Act, a person who purchases a sand and gravel business or in any other manner becomes liable to be shown on the sand and gravel shipped tonnage roll as liable to pay a levy must give the municipality written notice of a mailing address to which notices under Division 7.1 of Part 10 of the Act may be sent.

Application of Act

8 Except as modified by this Regulation, Parts 10 to 12 of the Act apply in respect of a community aggregate payment levy and a community aggregate payment levy bylaw, and for that purpose a reference in those Parts

(a) to a tax includes a community aggregate payment levy,

(b) to a tax bylaw or a tax rate bylaw includes a community aggregate payment levy bylaw, and

(c) to a tax roll includes a sand and gravel shipped tonnage roll.

Effective date of community aggregate payment levy bylaw

9 A community aggregate payment levy bylaw has no effect before January 1, 2006.

Expiry

Amend the expiry date to December 31, 2022 to ensure a scheduled review.

10 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on December 31, ~~2017~~ 2022.

AR 263/2005 s10;187/2010;175/2015

Coming into force

11 This Regulation comes into force on January 1, 2006.

*NEW REGULATION

FOR DISCUSSION PURPOSES ONLY

MATTERS RELATING TO ASSESSMENT SUB-CLASSES REGULATION

Definition

1 In this Regulation, "Act" means the *Municipal Government Act*.

Prescribed sub-classes

Provides municipal councils the ability to set different tax rates for different types of non-residential property. This will provide municipal councils flexibility to meet local needs.

2(1) For the purposes of section 297(2.1) of the Act, the following sub-classes are prescribed for property in class 2:

(a) vacant non-residential property;

(b) small business property;

(c) other non-residential property.

Allows municipal councils the ability to define "small businesses" for their municipality and provide a different tax rate to support those businesses. Number of employees is consistent with Economic Development and Trade definition that small businesses are those which employ 1-49 people.

(2) For the purposes of subsection (1)(b), "small business property" means property in a municipality, other than designated industrial property, that is owned or leased by a business operating under a business licence issued by the municipality that states that the business has fewer than

(a) 50 full-time employees, or

(b) a lesser number of employees as set out in the municipality's business licence bylaw,

as at December 31 of the year to which the licence relates.

(3) For the purposes of subsection (2), a property that is leased by a business is not a small business property if the business has subleased the property to someone else.

Tax rates

The *Modernized Municipal Government Act* (*MMGA)* repealed the section that governs that the tax rate for Machinery & Equipment (M&E) is to be equal to the tax rate set for class 2 – non-residential. In order for the tax rate for M&E to be equal to the tax rate set for class 2 – non-residential to continue, it must be set out in the regulation.

3(1) For the purposes of section 354(3.1) of the Act, the tax rate set for section 297(1)(d) of the Act to raise the revenue required under section 353(2)(a) of the Act must be equal to the tax rate set for property described in section 2(1)(c) to raise revenue for that purpose.

Provides municipalities the ability to set a non-residential tax rate for small business that is less than the tax rate set out for other non-residential sub-classes.

(2) The tax rate set for property referred to in section 2(1)(b)

(a) must not be less than 75% of the lowest tax rate for property referred to in section 2(1)(c), and

(b) must not be greater than the highest tax rate for property referred to in section 2(1)(c).

Sets out when the regulation will come into force.

Coming into force

4 This Regulation comes into force on January 1, 2018.

*NEW REGULATION

(THIS REGULATION REPLACES THE COMMUNITY ORGANIZATION PROPERTY TAX EXEMPTION REGULATION)

FOR DISCUSSION PURPOSES ONLY

COMMUNITY ORGANIZATION PROPERTY TAX EXEMPTION REGULATION

Table of Contents

FOR DISCUSSION PURPOSES ONLY

Part 5
Repeal and Coming into Force

Incorporate a preamble to ensure easier applicability of the rules in COPTER to the various property types.

Principles

1 Property tax exemptions granted under this Regulation shall be guided by the following principles:

(a) advancement of public benefit, in terms of charitable and benevolent purposes, community games, sports, athletics, recreation and educational purposes;

(b) recognition of the volunteer contribution and fund raising component that most often characterizes not for profit status organizations;

(c) advancement of youth programs and community care for the disadvantaged;

(d) appropriate access to non-profit facilities and programs.

Definitions from original regulation, incorporates all the terms and definitions from section 13 (except "residents association") of original regulation. Some amendments to the definitions to provide clarity.

Interpretation

2(1) In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "arts" means theatre, literature, music, painting, sculpture or graphic arts and includes any other similar creative or interpretive activity;

(c) "chamber of commerce" means a chamber of commerce that is a non-profit organization and is a member of the Alberta Chamber of Commerce;

Provide clarity and direction for assessing whether the organization aligns with the principles of COPTER and provides value to the general public within the municipality to warrant property tax exemption.

(d) "charitable or benevolent purpose" means the relief of poverty, the advancement of education, the advancement of religion or any other purpose that is advantageous, favourable or helpful to the general public;

(e) "ethno-cultural association" means an organization formed for the purpose of serving the interests of a community defined in terms of the racial, cultural, ethnic, national or linguistic origins or interests of its members;

Provide clarity that the nature of the benefit provided would be used by individuals that require the benefit, not the public or community as a whole (for example, woman's emergency shelter).

(f) "general public" means pertaining to some or all individuals in a municipality, other than a group with limited membership or a group of business associates;

(g) "linguistic organization" means an organization formed for the purpose of promoting the use of English or French in Alberta;

Provide clarity on a minor fee charged by non-profits to users of their facilities or services.

(h) "minor fee" means an entrance, rent or service fee that is no more than a comparable municipal or provincial fee for a similar property or service;

(i) "museum" means a facility that is established for the purpose of conserving, studying, interpreting, assembling and exhibiting, for the instruction and enjoyment of the general public, art, objects or specimens of educational and cultural value or historical, technological, anthropological, scientific or philosophical inventions, instruments, models or designs;

Provide a general definition for the application of the regulation to prevent professional sports franchises from receiving a property tax exemption.

(j) "professional sports franchise" means a team that

(i) is owned by a corporation with shareholders,

(ii) operates in a sports league that plays baseball, football, hockey, lacrosse or soccer, and

(iii) pays its athletes who play in the sports league for their services;

(k) "retail commercial area" means property used to sell food, beverages, merchandise or services;

(l) "sheltered workshop" means a facility designed to provide an occupation for and to promote the adjustment and rehabilitation of persons who would otherwise have difficulty obtaining employment because of physical, mental or developmental disabilities;

(m) "taxation" means taxation under Division 2 of Part 10 of the Act;

(n) "thrift shop" means a retail outlet operated for a charitable or benevolent purpose that sells donated clothing, appliances, furniture, household items and other items of value at a nominal cost to people in need.

(2) For the purposes of the Act and this Regulation, "community association" means an organization where membership is voluntary, but restricted to residents of a specific area, and that is formed for the purpose of

(a) enhancing the quality of life for residents of the area or enhancing the programs, public facilities or services provided to the residents of the area, or

(b) providing non-profit sporting, educational, social, recreational or other activities to the residents of the area.

(3) For the purposes of this Regulation, "residents association" means a non-profit organization that requires membership for residential property owners in a specific development area, that secures its membership fees by a caveat or encumbrance on each residential property title and that is established for the purpose of

(a) managing and maintaining the common property, facilities and amenities of the development area for the benefit of the residents of the development area,

(b) enhancing the quality of life for residents of the development area or enhancing the programs, public facilities or services provided to the residents of the development area, or

(c) providing non-profit sporting, educational, social, recreational or other activities to the residents of the development area.

(4) The definitions in sections 1 and 284 of the Act apply to this Regulation.

Part 1 provides the general rules regarding property tax exemptions for property owned or held by non-profit organizations. All organizations must meet the conditions and qualifications of the General Rules to be considered for property tax exemption.

Part 1
General Rules

Application

3 This Regulation applies to taxation in 2018 and later years.

Formerly section 6.

Non-profit organization

4 When section 362(1)(n)(i) to (v) of the Act or this Regulation requires property to be held by a non-profit organization, a community association or a residents association for the property to be exempt from taxation, the property is not exempt unless

(a) the organization or association is a society incorporated under the *Societies Act* or, in the case of a property referred to in section 362(1)(n)(v), a society as defined in the *Agricultural Societies Act*;

(b) the organization or association is

(i) a corporation incorporated in any jurisdiction, or

(ii) any other entity established under a federal law or law of Alberta

that is prohibited, by the laws of the jurisdiction governing its formation or establishment, from distributing income or property to its shareholders or members during its existence.

This section did not change from the section in the current COPTER.

Holding property

5 When section 362(1)(n)(i) to (v) of the Act or this Regulation requires property to be held by a non-profit organization, a society or a community association for the property to be exempt from taxation, the property is not exempt unless

(a) the organization, society or association is the owner of the property and the property is not subject to a lease, licence or permit, or

(b) the organization, society or association holds the property under a lease, licence or permit.

Formerly section 3.

Part of a property

6 An exemption under section 362(1)(n)(i) to (v) of the Act or this Regulation applies only to the part of a property that qualifies for the exemption.

Formerly sections 10 and 15(1)(b). Non-profit organizations exemptions should be based on use of resources for those properties held by non-profit organizations.

Use of resources

7 Property held by a non-profit organization, a community association or a residents association is not exempt from taxation under section 362(1)(n)(i) to (v) of the Act or this Regulation unless

(a) the funds of the non-profit organization, society or association are chiefly used for the purposes of the non-profit organization, society or association and not for the sole benefit of the directors and employees of the

non-profit organization, society or residents association, and

(b) for property described

(i) in section 362(1)(n)(i) and (ii) of the Act, the resources of the non-profit organization, society or association that hold the property are devoted chiefly to the purposes of the non-profit organization, society or association, or

(ii) in section 362(1)(n)(iii) to (v) of the Act, the resources of the non-profit organization, society or association that holds the property are devoted chiefly to the charitable or benevolent purpose for which the property is used.

Formerly section 4.

Primary use of property

8(1) Property is not exempt from taxation under section 362(1)(n)(iii), (iv) or (v) of the Act or this Regulation unless the property is chiefly used for the purpose or use described in those provisions.

(2) For the purposes of this Regulation, a property is chiefly used for a purpose or use if the property is used for the specified purpose or use a majority of the time that the property is in use.

Formerly section 7, amended to ensure alignment with the Alberta Human Rights Act.

Restricted use of property

9(1) Property is not exempt from taxation under section 362(1)(n)(i) to (v) of the Act or this Regulation if, for more than 30% of the time that the property is in use, the use of the property is restricted on any basis, including a restriction based on

(a) race, colour, ancestry, place of origin, religious beliefs, gender, gender identity, gender expression, sexual orientation, physical disability, mental disability, age, marital status, source of income or family status,

(b) the ownership of property,

(c) the requirement to pay fees of any kind, other than minor fees, or

(d) the requirement to become a member of an organization.

(2) The requirement to become a member of an organization does not make the use of the property restricted if

(a) membership in the organization is not restricted on any basis, other than the requirement to fill out an application and pay a minor membership fee, and

(b) membership occurs within a short period of time after any application or minor fee requirement is satisfied.

(3) Not permitting an individual to use a property

(a) for safety or liability reasons,

(b) for the protection of privacy,

(c) for the confidentiality of business, financial or personal information, or

(d) because the individual's use of the property would contravene a law

does not make the use of the property restricted.

(4) Restricting the use of a property to one or more groups of individuals on a ground referred to in subsection (1)(a) does not make the property or any part of it restricted within the meaning of this section if there is a connection between those individuals and the nature of the service or benefit provided on the property.

Formerly section 8. Amended to ensure Class B bingo facilities are not exempted and that Class A bingo facilities receive the tax exemption. Class A bingo facilities are run by non-profits through an umbrella non-profit bingo association.

Gaming and liquor licences

10(1) For the purposes of section 365(2) of the Act, property described in section 362(1)(n) of the Act and this Regulation in respect of which a bingo licence, casino licence, pull ticket licence, Class C liquor licence or a special event licence is issued under the *Gaming and Liquor Regulation* (AR 143/96) is exempt from taxation if the requirements of section 362(1)(n) and this Regulation in respect of the property are met.

(2) Despite subsection (1), property in respect of which a bingo Class B facility licence or casino facility licence is issued is not exempt from taxation.

Formerly section 18.

Retail commercial areas

11(1) A retail commercial area that is located within an exempt facility is exempt from taxation if

(a) the non-profit organization, society, community association or residents association that holds the exempt facility also holds and operates the retail commercial area, and

(b) the net income from the retail commercial area is used

(i) to pay all or part of the operational or capital costs of the exempt facility, or

(ii) to pay all or part of the operational or capital costs of any other facility

that is held by the non-profit organization, society, community association or residents association and that is exempt from taxation under section 362(1)(n)(i) to (v) of the Act or this Regulation.

(2) For the purposes of subsection (1), "exempt facility" means a facility or part of a facility

(a) that is held by a non-profit organization, a society as defined in the *Agricultural Societies Act* or a community association and that is exempt from taxation under section 362(1)(n)(i) to (v) of the Act or this Regulation, or

(b) that is owned and held by a residents association and that is exempt from taxation under this Regulation.

Formerly section 16. Amended to enable municipalities to set their own deadlines and permit exemptions to be implemented in current tax years.

Conditions for exemption

12(1) A municipality must grant a non-profit organization, a society as defined in the *Agricultural Societies Act*, a community association or a residents association an exemption from taxation in a taxation year in accordance with this Regulation if

(a) the non-profit organization, society or association makes an application for an exemption to the municipality by the deadline set by the municipality and supplies the municipality with

(i) any information the municipality requires to determine if the organization, society or association meets the conditions for the exemption, and

(ii) a description of any retail commercial areas in the facility,

and

(b) the facility on the property is one of the facilities described in sections 18 and 23 and the non-profit organization, society or association operates the facility on a non-profit basis.

(2) If a municipality grants an exemption to a non-profit organization, a society as defined in the *Agricultural Societies Act*, a community association or a residents association and later determines that the organization, society or association did not meet the conditions that applied to the organization, society or association for the exemption for all or part of the taxation year, the municipality may in the taxation year cancel the exemption for all or part of the taxation year, as the case may be, and require the organization, society or association to pay property tax in respect of the property for the period that the exemption is cancelled.

Formerly section 17. Amended to indicate that if an application was waived, there is still a requirement to notify municipalities of any changes that may affect exemption status.

Waiver of application requirement

13(1) If a municipality has granted a non-profit organization, a society as defined in the *Agricultural Societies Act*, a community association or a residents association an exemption from taxation in respect of a property, the municipality may grant the non-profit organization, society or association an exemption from taxation in the following taxation year in respect of the same property without requiring the organization, society or association to apply for the exemption.

(2) A municipality that has waived an application requirement under subsection (1) in respect of a property for a taxation year may

(a) require the non-profit organization, society or association that holds the property to provide any information that the organization, society or association may be required to provide if it was applying for an exemption, and

(b) if the non-profit organization, society or association does not provide the information, cancel in that taxation year the exemption for all or part of that taxation year and require the organization, society or association to pay property tax in respect of the property for the period that the exemption is cancelled.

(3) A municipality may not waive the application requirement under subsection (1) in respect of a property for more than 3 consecutive taxation years.

There are unique characteristics when dealing with non-residential vs residential vs residents association so the separation of these types of properties allows for specific conditions and qualifications that relate to their purpose while better aligning with the principles of COPTER. They have been separated into different Parts in this regulation.

Part sets out conditions and qualifications that non-residential property exemptions must meet. All provisions in this new Part are from various parts of the current regulation.

Part 2
Non-residential Property Exemptions

Definition

14 In this Part, "non-residential property" means non-residential property as defined in section 297(4)(b) of the Act.

Application of Part

15 This Part applies to exemptions for non-residential property under section 362(1)(n)(ii) to (v) of the Act and this Regulation.

Exemption

16(1) The following non-residential property is not exempt from taxation:

(a) property to the extent that it is used in the operation of a professional sports franchise;

(b) property that is used solely for community games, sports, athletics or recreation if, for the majority of the time the property is in use, services offered do not give priority to children, youth, senior citizens or the disadvantaged;

(c) property in Calgary or Edmonton that is held by and used in connection with a community association if the association is not a member of the Federation of Calgary Communities or the Edmonton Federation of Community Leagues.

(2) Notwithstanding subsection (1)(c), property held by a community association referred to in that provision is exempt from taxation under section 362(1)(n)(v) of the Act where that community association was a member of the Federation of Calgary

Communities or the Edmonton Federation of Community Leagues on January 1, 1999 but cancelled its membership after that date.

(3) Subsection (2) applies with respect to 2004 and subsequent years.

Restricted use

17(1) Non-residential property is not exempt if the property is restricted within the meaning of section 9.

(2) For the purposes of subsection (1), limiting the participation in activities held on a property to persons of a certain age does not make the use of the property restricted.

Exemption for other non-residential property

18(1) A non-profit organization that holds property on which any of the following facilities are operated may apply to the municipality within whose area the property is located for an exemption from taxation under section 362(1)(n) of the Act:

(a) a facility used for the arts or a museum;

(b) a program premises as defined in the *Child Care Licensing Regulation* (AR 143/2008);

(c) a facility used by a linguistic organization if

(i) the use of the property by the general public is actively encouraged, and

(ii) a sign is prominently posted in the facility indicating the hours that the whole or part of the facility is accessible to the public;

(d) a facility used by an ethno-cultural association for sports, recreation or education or for charitable or benevolent purposes if

(i) the use of the property by the general public is actively encouraged, and

(ii) a sign is prominently posted in the facility indicating the hours that the whole or part of the facility is accessible to the public;

(e) a non-residential facility in a municipality operated and used by an organization for a charitable or benevolent purpose where the majority of the organization's beneficiaries do not reside in the municipality;

(f) a facility used as a thrift shop;

(g) a facility used as a sheltered workshop;

(h) a facility operated and used by a chamber of commerce;

(i) a non-residential facility used for a charitable or benevolent purpose that is for the benefit of the general public if

(i) the charitable or benevolent purpose for which the facility is primarily used is a purpose that benefits the general public in the municipality in which the facility is located, and

(ii) the resources of the non-profit organization that holds the facility are devoted chiefly to the charitable or benevolent purpose for which the facility is used.

(2) Before granting an exemption for any of the facilities referred to in subsection (1) in respect of a property that is held by a non-profit organization, the municipality may require that an agreement between the organization and the municipality be in force that sets out that

(a) the organization will provide the municipality with a report by a time and in a manner specified in the agreement that sets out the information the municipality requires to determine if the organization met the conditions for the exemption during the taxation year, and

(b) if the organization does not comply with the provisions referred to in clause (a), the organization will pay the municipality an amount equivalent to the property taxes that would be payable in respect of the property for the taxation year if the property was not exempt.

(3) Before granting an exemption for any of the facilities in subsection (1) in respect of a property that is owned by a non-profit organization, the municipality may require that an agreement

between the organization and the municipality be in force that sets out that

(a) no disposition of the property may be made without the approval of the municipality, and

(b) if the organization is being wound-up and dissolved, the organization must, if required by the municipality, transfer the property to the municipality.

Part sets out conditions and qualifications that residential property exemptions must meet. All provisions in this new Part are from various parts of the current regulation.

Part 3
Residential Property Exemptions

Definition

19 In this Part, "residential property" means

(a) residential property as defined in section 297(4)(c) of the Act, or

(b) non-residential property as defined in section 297(4)(b) of the Act, but used for temporary living accommodation.

Application of Part

20 This Part applies to exemptions for residential property under section 362(1)(n)(iii) to (v) of the Act and this Regulation.

Provide clarity that the subsidized accommodation model in the current regulation aligns with the general principles and ensures that full market units within a mixed market housing development are subject to property tax for both regulated and non-regulated subsidized units.

Subsidized units

21(1) An exemption for residential property applies only to the subsidized units of the property.

(2) Subsidized units may be regulated or unregulated.

(3) For the purposes of subsection (1),

(a) regulated subsidized units are

(i) rental accommodation where the Government of Alberta sets the rent at a maximum amount, sets the rent at a percentage of household income or provides the facility with ongoing operating funds,

(ii) rent to own units where the Government of Alberta sets the rent at a percentage of income or sets the rent at a maximum amount, and

(iii) accommodation where the Government of Alberta sets the mortgage payments as a percentage of income;

(b) non-regulated subsidized units are

(i) rental accommodation where the rent is 75% or less of the market value,

(ii) rental accommodation where the rent is an offering by the person using the unit.

(4) Residential property with non-regulated rent is not exempt from taxation unless

(a) the property provides subsidized accommodation and related services to children, senior citizens or the disadvantaged, and

(b) there is 24/7 onsite support for the care, safety and security of those using the services provided.

Restricted use

22(1) Residential property is not exempt if the property is restricted within the meaning of section 9.

(2) For the purposes of subsection (1), limiting the participation in activities held on a property to persons of a certain gender, gender identity, gender expression, sexual orientation, physical disability, mental disability or age does not make the use of the property restricted.

Exemption for other residential property

23(1) A non-profit organization that holds property on which any of the following facilities are operated may apply to the municipality within whose area the property is located for an exemption from taxation under section 362(1)(n) of the Act:

(a) a facility used by an ethno-cultural association for charitable or benevolent purposes if

(i) the use of the property by the general public is actively encouraged, and

(ii) a sign is prominently posted in the facility indicating the hours that the whole or part of the facility is accessible to the public;

(b) a facility used for a charitable or benevolent purpose that is for the benefit of the general public if

(i) the charitable or benevolent purpose for which the facility is primarily used is a purpose that benefits the general public in the municipality in which the facility is located, and

(ii) the resources of the non-profit organization that holds the facility are devoted chiefly to the charitable or benevolent purpose for which the facility is used.

(2) Before granting an exemption for any of the facilities in subsection (1) in respect of a property that is held by a non-profit organization, the municipality may require that an agreement between the organization and the municipality be in force that sets out that

(a) the organization will provide the municipality with a report by a time and in a manner specified in the agreement that sets out the information the municipality requires to determine if the organization met the conditions for the exemption during the taxation year, and

(b) if the organization does not comply with the provisions referred to in clause (a), the organization will pay the municipality an amount equivalent to the property taxes that would be payable in respect of the property for the taxation year if the property was not exempt.

(3) Before granting an exemption for any of the facilities in subsection (1) in respect of a property that is owned by a non-profit organization, the municipality may require that an agreement between the organization and the municipality be in force that sets out that

(a) no disposition of the property may be made without the approval of the municipality, and

(b) if the organization is being wound-up and dissolved, the organization must, if required by the municipality, transfer the property to the municipality.

FOR DISCUSSION PURPOSES ONLY

Part sets out conditions and qualifications that residents association exemptions must meet. To receive a property tax exemption, amenities will need to meet general rules including access by the general public.

Part 4
Residents Association Exemptions

Application of Part

24(1) This Part applies to property that is owned and held by and used in connection with a residents association that is exempt from taxation under section 362(1)(n) of the Act.

(2) Property owned and held by and used in connection with a residents association is exempt from taxation except

(a) property to the extent that it is used in the operation of a professional sports franchise, and

(b) property that is used solely for community games, sports, athletics or recreation if, for the majority of the time the property is in use, services offered do not give priority to children, youth, senior citizens or the disadvantaged.

Restricted access

25(1) Property owned and held by and used in connection with a residents association is not exempt if the property is restricted within the meaning of section 9.

(2) For the purposes of subsection (1), limiting the participation in activities held on a property to persons of a certain age does not make the use of the property restricted.

Part 5
Repeal and Coming into Force

This regulation replaces the current Community Organization Property Tax Exemption Regulation.

Repeal

26 The *Community Organization Property Tax Exemption Regulation* (AR 281/98) is repealed.

Indicates when the regulation comes into force.

Coming into force

27 This Regulation comes into force on January 1, 2018.

*UPDATES TO AN EXISTING REGULATION

FOR DISCUSSION PURPOSES ONLY

MATTERS RELATING TO ASSESSMENT AND TAXATION REGULATION

Table of Contents

FOR DISCUSSION PURPOSES ONLY

Part 5
Property Tax Exemption for Residences and Farm Buildings

Part 5.1
Assessment Information

Part 6
Repeal, Expiry and Coming into Force

Definitions

1 In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "agricultural use value" means the value of a parcel of land based exclusively on its use for farming operations;

(c) "assessment level" means, for the property assessment class, the overall ratio of assessments to indicators of market value;

(d) repealed AR 307/2006 s2;

(e) "assessment ratio" means the ratio of the assessment to an indicator of market value for a property;

(f) "assessment year" means the year prior to the taxation year;

(g) "coefficient of dispersion" means the average percentage deviation of the assessment ratios from the median assessment ratio for a group of properties;

~~(h) "farm building" means any improvement other than a residence, to the extent it is used for farming operations;~~

~~(i) "farming operations" means the raising, production and sale of agricultural products and includes~~

~~(i) horticulture, aviculture, apiculture and aquaculture,~~

~~(ii) the production of horses, cattle, bison, sheep, swine, goats, fur-bearing animals raised in captivity, domestic cervids within the meaning of the *Livestock Industry Diversification Act*, and domestic camelids, and~~

~~(iii) the planting, growing and sale of sod;~~

~~(j) "machinery and equipment" means materials, devices, fittings, installations, appliances, apparatus and tanks other than tanks used exclusively for storage, including supporting foundations and footings and any other thing prescribed by the Minister that forms an integral part of an operational unit intended for or used in~~

~~(i) manufacturing,~~

~~(ii) processing,~~

~~(iii) the production or transmission by pipeline of natural resources or products or by-products of that production, but not including pipeline that fits within the definition of linear property in section 284(1)(k)(iii) of the Act,~~

~~(iv) the excavation or transportation of coal or oil sands as defined in the *Oil Sands Conservation Act*,~~

~~(v) a telecommunications system, or~~

~~(vi) an electric power system other than a micro-generation generating unit as defined in the *Micro-Generation Regulation* (AR 27/2008),~~

FOR DISCUSSION PURPOSES ONLY

~~whether or not the materials, devices, fittings, installations, appliances, apparatus, tanks, foundations, footings or other things are affixed to land in such a manner that they would be transferred without special mention by a transfer or sale of the land;~~

(k) "mass appraisal" means the process of preparing assessments for a group of properties using standard methods and common data and allowing for statistical testing;

(l) "median assessment ratio" means the middle assessment ratio when the assessment ratios for a group of properties are arranged in order of magnitude;

(l.1) "Minister's Guidelines" means the Minister's Guidelines established by the Minister, including the following:

(i) Alberta Assessment Quality Minister's Guidelines;

(ii) Alberta Farm Land Assessment Minister's Guidelines;

(iii) Alberta Linear Property Assessment Minister's Guidelines;

(iv) Alberta Machinery and Equipment Assessment Minister's Guidelines;

(v) Alberta Railway Property Assessment Minister's Guidelines;

(vi) any of the above guidelines that are referred to in

(A) the *Matters Relating to Assessment and Taxation Regulation* (AR 289/99), and

(B) the *Standards of Assessment Regulation* (AR 365/94);

(vii) the 2005 Construction Cost Reporting Guide established by the Minister and any previous versions of the Construction Cost Reporting Guide established by the Minister;

(m) "overall ratio" means the weighted ratio for a group of properties, calculated using the median assessment ratios for subgroups of properties within that group;

(n) "regulated property" means

(i) land in respect of which the valuation standard is agricultural use value,

~~(ii) a railway,~~

(iii) linear property, or

(iv) machinery and equipment.

AR 220/2004 s1;307/2006;245/2008

Interpretation provisions for Parts 9 to 12 of the Act

1.1(1) For the purposes of Parts 9 to 12 of the Act and this Regulation,

(a) "electric distribution system" means

(i) a system, works, plant, equipment or service for the delivery, distribution or furnishing, directly to consumers, of electric energy for which rates are regulated by the Alberta Utilities Commission, or

(ii) a system, works, plant, equipment or service for the delivery, distribution or furnishing, directly to consumers, of electric energy by a rural electrification association under the *Rural Utilities Act*,

but does not include land, buildings or an electric generation system or an electric transmission system;

(b) "electric generation system" means a system used or intended to be used for the generation and gathering of electric energy from any source, including all machinery, installations, materials, devices, fittings, apparatus, appliances and equipment that form part of the system, but subject to an order under section 1.2 does not include

(i) a system owned or operated by a person generating or proposing to generate electricity solely for the person's own use,

(ii) a micro-generation generating unit as defined in the *Micro-generation Regulation* (AR 27/2008), or

(iii) land or buildings;

(c) "electric power system" means an electric distribution system, an electric generation system or an electric transmission system;

Aligns with the policy in the *Extension of Linear Property Regulation* that will be repealed once this amendment regulation comes into force. Clarifies and updates by distinguishing components of generation, transmission and distribution for the purposes of designated industrial property assessment going forward.

FOR DISCUSSION PURPOSES ONLY

(d) "electric transmission system" means a system or arrangement of lines of wire or other conductors and transformation equipment situated wholly in Alberta whereby electric energy, however produced, for which rates are regulated by the Alberta Utilities Commission is transmitted in bulk, and includes

(i) transmission circuits composed of the conductors that form the minimum set required to transmit electric energy,

(ii) insulating and supporting structures,

(iii) substations, and

(iv) operational and control devices,

but does not include land, buildings, an electric generation system or an electric distribution system;

(e) "farm building" means any improvement other than a residence, to the extent it is used for farming operations;

Amended to provide clarity for livestock. Include new clauses to address woodlot operations and that farming operations does not include stripped land for future development.

(f) "farming operations" means the raising, production and sale of agricultural products and includes

(i) horticulture, aviculture, apiculture and aquaculture,

(ii) the production, raising and sale of

(A) horses, cattle, bison, sheep, swine, goats or other livestock,

(B) fur-bearing animals raised in captivity,

(C) domestic cervids within the meaning of the *Domestic Cervid Industry Regulation* (AR 188/2014), or

(D) domestic camelids,

(iii) the planting, growing and sale of sod, and

(iv) an operation on a parcel of land for which a woodland management plan has been approved by the Woodlot Association of Alberta or a forester registered under *Regulated Forestry Profession Act* for the production of timber primarily marketed as whole logs, seed clones or Christmas trees,

FOR DISCUSSION PURPOSES ONLY

but does not include any operation or activity on land that has been stripped for the purposes of, or in a manner that leaves the land more suitable for, future development;

(g) "machinery and equipment" means materials, devices, fittings, installations, appliances, apparatus and tanks, other than tanks used exclusively for storage, including supporting foundations, footings and any other thing prescribed by the Minister that forms an integral part of an operational unit intended for or used in

(i) manufacturing,

(ii) processing,

(iii) the production or transmission by pipeline of natural resources or products or by-products of that production, but not including pipeline as defined in clause (i),

(iv) the excavation or transportation of coal or oil sands as defined in the *Oil Sands Conservation Act*,

(v) a telecommunications system, or

(vi) an electric power system, other than a micro-generation generating unit that is the subject of an order under section 1.2,

whether or not the materials, devices, fittings, installations, appliances, apparatus, tanks, foundations, footings or other things are affixed to land in such a manner that they would be transferred without special mention by a transfer or sale of the land;

Aligns with the *MMGA* to include "operator" definition in the regulation as a component of the overall policy of centralization. The definition is the same as previously provided in the *MGA*.

(h) "operator", in respect of designated industrial property, means

(i) the licensee, as defined in the *Pipeline Act*,

(ii) the licensee, as defined in the *Oil and Gas Conservation Act*, or

(iii) the person who has applied in writing to and been approved by the Minister as the operator,

or, where none of subclauses (i), (ii) or (iii) applies, the owner;

Aligns with the *MMGA* to include "pipeline" definition in the regulation as a component of the overall policy of centralization. Clearly defines pipelines by separating it from wells. Aligns with industry's definition of pipelines.

(i) "pipeline" means any continuous string of pipe, including loops, bypasses, cleanouts, distribution meters, distribution regulators, remote telemetry units, valves,

fittings and improvements for the protection of pipelines used or intended for use in gathering, conveying, transporting, distributing or disposal of any substance or combination of substances, but does not include

(i) a pipe used or intended for use to convey water, other than in connection with

(A) a facility, scheme or other matter authorized under the *Oil and Gas Conservation Act* or the *Oil Sands Conservation Act*, or

(B) a coal processing plant or other matter authorized under the *Coal Conservation Act*,

(ii) a regulating or metering station or the inlet valve or outlet valve in any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facility or any installation, material, device, fitting, apparatus, appliance, machinery or equipment between those valves,

(iii) a pipe, installation, material, device, fitting, apparatus, appliance, machinery or equipment between valves referred to in subclause (ii), or

(iv) land or buildings;

Aligns with the *MMGA* to include "railway" definition in the regulation as a component of the overall policy of centralization.

(j) "railway property" means

(i) the continuous strip of land owned or occupied by a person as a right-of-way for trains leading from place to place in Alberta, but does not include

(A) land outside the right-of-way, or

(B) land used by the person for purposes other than the operation of trains,

(ii) grading, ballasts or improvements located within or outside a right-of-way for trains and used in the operation of trains, and

(iii) the improvements that form part of a telecommunications system used or intended for use in the operation of trains,

but does not include any part of an amusement railway, heritage railway or public railway as defined in the *Railway (Alberta) Act*;

FOR DISCUSSION PURPOSES ONLY

Aligns with the *MMGA* to include "street lighting systems" definition in the regulation as a component of the overall policy of centralization.

(k) "street lighting systems" includes structures, installations, fittings and equipment used to supply light, but does not include land or buildings;

Aligns with the *MMGA* to include "telecommunications" definition in the regulation as a component of the overall policy of centralization.

(l) "telecommunications systems" includes

(i) a system used or intended to be used for the transmission, emission, reception, switching, storage, compilation, transformation or manipulation of information or intelligence of any nature by cable distribution undertakings and telecommunication carriers that are subject to the regulatory authority of the Canadian Radio-television and Telecommunications Commission or any successor of the Commission, and

(ii) the items listed in the Minister's guidelines under section 322(2) of the Act as components of a system referred to in subclause (i),

but does not include a private system to which the public is not intended to have access, a radio communications system intended for direct reception by the public or any land or buildings;

Was defined indirectly in the definition of pipelines in the *MGA*. Separating "well" from "pipeline" aligns with industry definitions and provides clarity to assessors. Improves consistency for annual property assessments of well properties. Captures ancillary improvements and land for the purpose of annual property assessment.

(m) "well" includes

(i) any pipe in a well that is used or intended for use in

(A) obtaining gas or oil, or both, or any other mineral,

(B) injecting or disposing of water, steam, salt water, glycol, gas or any other substance to an underground formation,

(C) supplying water for injection to an underground formation, or

(D) monitoring or observing performance of a pool, aquifer or an oil sands deposit,

(ii) well head installations or other improvements located at a well site used or intended for use for any of the purposes described in subclause (i) or for the protection of the well head installations,

(iii) the land that forms the site of a well used for any of the purposes described in subclause (i) if it is by way of a lease, licence or permit from the Crown,

FOR DISCUSSION PURPOSES ONLY

(iv) a building at a well site that contains machinery and equipment related to the well.

(2) Subsection (1)(a) to (e) do not apply in respect of section 360 of the Act.

(3) Property is to be considered operational

Stipulates when described individual property types are operational and thus assessable for the first time. This will be used for preparing supplementary assessments of these properties. The current practice of assessing buildings based on percentage completed at year end will be maintained.

(a) in the case of linear property referred to in section 291(2)(a) of the Act

(i) that is an electric power system, on and after

(A) the date specified in the energization certificate issued by the Alberta Electric System Operator operating as the Independent System Operator under the *Electric Utilities Act*,

(B) if there is no energization certificate, the date on which, according to written information from the Alberta Electric System Operator operating as the Independent System Operator under the *Electric Utilities Act*, the system commences operating, or

(C) if there is no energization certificate and the written information referred to in paragraph (B) is unavailable, the date on which the system commences operating, as confirmed in writing by the owner of the system,

(ii) that is a pipeline, on and after

(A) the date on which the pipeline is placed in service, as confirmed in writing by the Alberta Energy Regulator, or

(B) if confirmation of the date referred to in paragraph (A) is unavailable from the Alberta Energy Regulator, the date on which, according to written information from the National Energy Board, leave to open the pipeline is granted under the *National Energy Board Act* (Canada), or

(C) if confirmation of the date referred to in paragraph (A) is unavailable from the Alberta Energy Regulator and the written information referred to in paragraph (B) is unavailable, the date on which the pipeline commences

operating, as confirmed in writing by the owner of the pipeline,

(iii) that is a telecommunications system, on and after the date on which the system commences operating, as confirmed in writing by the owner of the system,

(iv) that is a well, on and after

(A) the finished drilling date for the well according to the records of the Alberta Energy Regulator, as confirmed in writing by the Regulator, or

(B) if confirmation of the finished drilling date referred to in paragraph (A) is unavailable from the Alberta Energy Regulator, the finished drilling date as confirmed in writing by the owner of the well,

(b) in the case of machinery and equipment that

(i) is a new improvement referred to in section 291(2)(b) or (d) of the Act, or

(ii) is referred to in section 314 of the Act,

on and after the date, as confirmed in writing by the operator, on which the machinery or equipment commences operating for its intended purpose,

(c) in the case of a new designated industrial property improvement referred to in section 291(2)(c) or (e) of the Act that is designated as a major plant in the Alberta Machinery and Equipment Assessment Minister's Guidelines, on and after the date, as confirmed in writing by the operator, on which the major plant commences operating for its intended purpose, and

(d) in the case of new designated industrial property referred to in section 314.1 of the Act, other than linear property referred to in clause (a), on and after the date , as confirmed in writing by the operator, on which the designated industrial property commences operating for its intended purpose.

Aligns with the *MMGA* that proposes designated industrial property includes property designated as major plants by the regulations.

Deeming order

1.2 The Minister may, by order, direct that a system referred to in section 1.1(1)(b)(i) or a micro-generation generating unit referred to in section 1.1(1)(b)(ii) that is specified in the order is an electric power system for the purposes of the Act.

Provides the Minister with the ability to by order deem an electric power generation system defined in the regulation and repeal the *Extension of Linear Property Regulation* once this amendment regulation comes into force.

FOR DISCUSSION PURPOSES ONLY

Part 1
Standards of Assessment

Mass appraisal

2 An assessment of property based on market value

(a) must be prepared using mass appraisal,

(b) must be an estimate of the value of the fee simple estate in the property, and

(c) must reflect typical market conditions for properties similar to that property.

Valuation date

3 Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

Valuation standard for a parcel of land

4(1) The valuation standard for a parcel of land is

(a) market value, or

(b) if the parcel is used for farming operations, agricultural use value.

(2) In preparing an assessment for a parcel of land based on agricultural use value, the assessor must follow the procedures set out in the Alberta Farm Land Assessment Minister's Guidelines.

(3) Despite subsection (1)(b), the valuation standard for the following property is market value:

(a) a parcel of land containing less than one acre;

(b) a parcel of land containing at least one acre but not more than 3 acres that is used but not necessarily occupied for residential purposes or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;

(c) an area of 3 acres located within a larger parcel of land where any part of the larger parcel is used but not necessarily occupied for residential purposes;

(d) an area of 3 acres that

(i) is located within a parcel of land, and

(ii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;

(e) any area that

(i) is located within a parcel of land,

(ii) is used for commercial or industrial purposes, and

(iii) cannot be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;

(f) an area of 3 acres or more that

(i) is located within a parcel of land,

(ii) is used for commercial or industrial purposes, and

(iii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

(4) An area referred to in subsection (3)(c), (d), (e) or (f) must be assessed as if it is a parcel of land.

(5) The valuation standard for strata space, as defined in section 86 of the *Land Titles Act*, is market value.

AR 220/2004 s4;307/2006

Valuation standard for improvements

5(1) The valuation standard for improvements is

(a) the valuation standard set out in section 7, 8 or 9 or 9.1, for the improvements referred to in those sections, or

(b) for other improvements, market value.

(2) For the purposes of section 298(1)(y) of the Act, an assessment must be prepared for any farm building located in a city, town, village or summer village.

(3) In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations.

Valuation standard for a parcel and improvements

6(1) When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land

and improvements is market value unless subsection (2) or (3) applies.

(2) If the parcel of land is located in a city, town, village or summer village, is used for farming operations and has a farm building located on it, the valuation standard in section 4(1)(b) applies to the land and the ~~exemption in~~ applicable exemption under section 22(c) applies to the farm building.

(3) If the parcel of land is located in a county, municipal district, improvement district or special area, is used for farming operations and has a farm building located on it, the valuation standard in section 4(1)(b) applies to the land and section 5(3) applies in respect of the farm building.

(4) If the improvement is railway property, linear property or machinery and equipment, the valuation standard is as set out in section 7, 8 or 9 or 9.1, as the case may be.

~~**Valuation standard for railway**~~

~~**7(1)** The valuation standard for railway is that calculated in accordance with the procedures referred to in subsection (2).~~

~~**(2)** In preparing an assessment for railway, the assessor must follow the procedures set out in the Alberta Railway Assessment Minister's Guidelines.~~

Railway components of designated industrial properties will continue to be assessed according to the standard in the regulation so that similar property is assessed using the same standard throughout the province.

Valuation standard for railway

7(1) The valuation standard for railway property is that calculated in accordance with the procedures set out in the Alberta Railway Property Assessment Minister's Guidelines.

(2) In preparing an assessment for railway property, the assessor must follow the procedures referred to in subsection (1).

AR 220/2004 s7;307/2006

Valuation standard for linear property

8(1) The valuation standard for linear property is that calculated in accordance with the procedures ~~referred to in subsection (2)~~set out in the Alberta Linear Property Assessment Minister's Guidelines.

Linear property components of designated industrial properties will continue to be assessed according to the standard in the regulation so that similar property is assessed using the same standard throughout the province.

(2) In preparing an assessment for linear property, the assessor must follow the procedures ~~set out in the Alberta Linear Property Assessment Minister's Guidelines~~ referred to in subsection (1).

(3) For the purposes of section 298(1)(z) of the Act, an assessment must be prepared for machinery and equipment that is part of linear property as described in section 284(1)(k) of the Act, and the assessment must reflect 100% of its value.

AR 220/2004 s8;307/2006

Valuation standard for machinery and equipment

Machinery & equipment components of designated industrial properties will continue to be assessed according to the standard in the regulation so that similar property is assessed using the same standard throughout the province.

9(1) The valuation standard for machinery and equipment is that calculated in accordance with the ~~procedures referred to in subsection (2)~~applicable procedures set out in the Alberta Machinery and Equipment Assessment Minister's Guidelines.

(2) In preparing an assessment for machinery and equipment, the assessor must follow the procedures ~~set out in the Alberta Machinery and Equipment Assessment Minister's Guidelines~~ applicable procedures referred to in subsection (1).

(3) For the purposes of section 298(1)(z) of the Act, an assessment must be prepared for machinery and equipment that is not part of linear property as described in section 284(1)(k) of the Act, and the assessment must reflect 77% of its value.

AR 220/2004 s9;307/2006

Valuation standard for designated industrial property - land and buildings

Land and buildings at property designated as major plants will be assessed using regulated procedures.

9.1(1) The valuation standard for land and buildings that are part of any designated industrial propertyis that calculated in accordance with the applicable procedures set out in the Alberta Machinery and Equipment Assessment Minister's Guidelines.

(2) In preparing an assessment for facilities, land, improvements and other property referred to in subsection (1), the assessor must follow the applicable procedures set out in the Alberta Machinery and Equipment Assessment Minister's Guidelines.

Quality standards

10(1) In this section, "property" does not include regulated property.

(2) In preparing an assessment for property, the assessor must have regard to the quality standards required by subsection (3) and must follow the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

(3) For any stratum of the property type described in the following table, the quality standards set out in the table must be met in the preparation of assessments:

Property Type	Median	Coefficient of

	Assessment Ratio	Dispersion
Property containing 1, 2 or 3 dwelling units	0.950 - 1.050	0 - 15.0
All other property	0.950 - 1.050	0 - 20.0

(4) The assessor must, in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines, declare annually that the requirements for assessments have been met.

(5) Repealed AR 307/2006 s6.

AR 220/2004 s10;307/2006

When permitted use differs from actual use

11 When a property is used for farming operations or residential purposes and an action is taken under Part 17 of the Act that has the effect of permitting or prescribing for that property some other use, the assessor must determine its value

(a) in accordance with its residential use, for that part of the property that is occupied by the owner or the purchaser, or the spouse or adult interdependent partner or dependant of the owner or purchaser, and is used exclusively for residential purposes, or

(b) based on agricultural use value, if the property is used for farming operations, unless section 4(3) applies.

Part 2
Recording and Reporting Property Information

Duty to record information

12 The assessor must, in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines, maintain as a record information about each property that is required for the preparation of the assessment roll in respect of those properties.

AR 220/2004 s12;307/2006;330/2009

Liability code was removed from the *MGA* and is removed from the regulation.

~~**Liability code**~~

~~**13** For the purpose of section 303(f.1) of the Act, the liability code for each assessed property must be assigned by the assessor in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.~~

AR 220/2004 s13;307/2006

Duty to provide information to the Minister

14(1) The assessor must provide the information required by the Minister under section 293(3) of the Act in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

(2) The assessor must prepare and provide the return referred to in section 319 of the Act to the Minister in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s14;307/2006;330/2009

Corrections or changes

15 For the purposes of section 305.1 of the Act, corrections or changes to an assessment roll must be reported by the assessor in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s15;307/2006

Part 3
Equalized Assessment

Information provided by municipality under section 319(1) of Act

16(1) On receiving information from a municipality pursuant to section 319(1) of the Act, the Minister must assess the information and determine if the information is acceptable.

(2) The information provided pursuant to section 319(1) of the Act must include information to determine assessment levels.

(3) If the Minister determines that the information is acceptable, the Minister may use and rely on the information when preparing the equalized assessment for the municipality.

(4) If the Minister determines that the information is not acceptable, the Minister must prepare the equalized assessment using whatever information the Minister considers appropriate.

Preparation of equalized assessment

17(1) In preparing the equalized assessment for a municipality,

(a) the assessments for regulated property that have been valued in accordance with this Regulation require no adjustment, and

(b) the assessments for property other than regulated property must be adjusted to reflect an assessment level of 1.000 using the assessment levels determined by the Minister.

(2) The total equalized assessment for residential property is calculated in accordance with the following formula:

$$\text{Assessments for residential property} \times \frac{1}{\text{assessment level for residential property}}$$

(3) The total equalized assessment for non-residential property other than regulated property is calculated in accordance with the following formula:

$$\text{Assessments for non-residential property} \times \frac{1}{\text{assessment level for non-residential property}}$$

Limit on increases in equalized assessments

18 Pursuant to section 325 of the Act, the Minister may, by order, limit the amount by which equalized assessments for any class of property listed in section 297 of the Act may increase from one year to the next.

City of Lloydminster

19 The equalized assessment for the portion of the City of Lloydminster that is in Alberta must reflect assessments as if they were prepared in accordance with the Act and this Regulation.

Part 4
Assessment Audits

Assessment audits

20(1) The Minister may, from time to time,

(a) require annual or detailed audits of assessments, or both, to be performed, and

(b) appoint one or more auditors for the purpose of carrying out those audits.

(2) An auditor

(a) may require the attendance of any officer of a municipality or any other person whose presence the auditor considers necessary during the course of an audit, and

(b) has the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act*.

(3) When required to do so by an auditor, the chief administrative officer of a municipality must produce for examination and inspection all books and records of the municipality.

(4) When required to do so by an auditor, an assessor must, in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines, provide the auditor with any assessment-related information in the assessor's custody and control.

(5) Audits under this section must be carried out in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s20;307/2006

Part 5
Property Tax Exemption for Residences and Farm Buildings

Definitions

21 In this Part,

(a) "farm unit" means any number of parcels of land or parts of parcels, or both, that are

(i) owned by a farm unit operator,

(ii) held by that farm unit operator under a lease, licence or permit from the Crown or a municipality, or

(iii) occupied by that farm unit operator with the consent of a person holding the parcels under a lease, licence or permit from the Crown or a municipality

on December 31 of the year preceding the year in which the exemption in section 22 applies;

(b) "farm unit operator" means

(i) the person who is registered under the *Land Titles Act* as the owner of the fee simple estate in a farm unit, or the spouse or adult interdependent partner of that person,

(ii) a person who holds a farm unit under a lease, licence or permit from the Crown or a municipality, or a person who occupies the farm unit with the consent of that holder, and

(iii) a person who is purchasing a farm unit from the person referred to in subclause (i).

Exemptions from property tax

22 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(a) one residence in a farm unit, if the residence is

(i) situated in a county, municipal district, improvement district or special area, and

(ii) situated on a parcel of not less than one acre,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of $61 540;

(b) each additional residence in the farm unit, if the residence is

(i) situated in a county, municipal district, improvement district or special area, and

(ii) used chiefly in connection with farming operations,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of $30 770 for each additional residence;

~~(c) any farm building in a city, town, village or summer village, to the extent of 50% of its assessment.~~

(c) any farm building in a city, town, village or summer village, to the extent of

(i) 60% of its assessment for the 2018 taxation year,

(ii) 70% of its assessment for the 2019 taxation year,

(iii) 80% of its assessment for the 2020 taxation year,

(iv) 90% of its assessment for the 2021 taxation year, and

(v) 100% of its assessment for the 2022 taxation year and all subsequent taxation years.

Provide a 5 year phase out of the assessment of farm buildings in urban municipalities as they were exempted in the *MMGA*.

Exemptions-Strathcona County

23 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(a) one residence in a farm unit, if the residence is

(i) situated in the rural service area of the specialized municipality of Strathcona County, and

(ii) situated on a parcel of not less than one acre,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of $61 540;

(b) each additional residence in the farm unit, if the residence is

(i) situated in the rural service area of the specialized municipality of Strathcona County, and

(ii) used chiefly in connection with farming operations,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (*a*), to a maximum of $30 770 for each additional residence.

AR 220/2004 s23;330/2009

Exemptions-Wood Buffalo

24 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(a) one residence in a farm unit, if the residence is

(i) situated in the rural service area of the specialized municipality of the Regional Municipality of Wood Buffalo, and

(ii) situated on a parcel of not less than one acre,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of $61 540;

(b) each additional residence in the farm unit, if the residence is

(i) situated in the rural service area of the specialized municipality of the Regional Municipality of Wood Buffalo, and

(ii) used chiefly in connection with farming operations,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of $30 770 for each additional residence.

AR 220/2004 s24;330/2009

Exemptions-Mackenzie County

25 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(a) one residence in a farm unit, if the residence is

(i) situated in the specialized municipality of Mackenzie County, and

(ii) situated on a parcel of not less than one acre of land,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of $61 540;

(b) each additional residence in the farm unit, if the residence is

(i) situated in the specialized municipality of Mackenzie County, and

(ii) used chiefly in connection with farming operations,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of $30 770 for each additional residence.

AR 220/2004 s25;330/2009

Exemptions-Jasper

26 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(a) one residence in a farm unit, if the residence is

(i) situated outside of the town of the specialized municipality of the Municipality of Jasper, and

(ii) situated on a parcel of not less than one acre,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of $61 540;

(b) each additional residence in the farm unit, if the residence is

(i) situated outside of the town of the specialized municipality of the Municipality of Jasper, and

(ii) used chiefly in connection with farming operations,

to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of $30 770 for each additional residence.

AR 220/2004 s26;330/2009

Exemptions-farm buildings

27 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(a) any farm building located in the specialized municipality of Mackenzie County;

~~(b) any farm building in the urban service area of the specialized municipality of Strathcona County, to the extent of 50% of its assessment;~~

~~(c) any farm building in the urban service area of the specialized municipality of the Regional Municipality of Wood Buffalo, to the extent of 50% of its assessment;~~

~~(d) any farm building in the town of the specialized municipality of the Municipality of Jasper, to the extent of 50% of its assessment;~~

~~(e) any farm building in a city, town, village or summer village, to the extent of 50% of its assessment.~~

Provide a 5 year phase out of the assessment of farm buildings in urban municipalities as they were exempted in the *MMGA*.

(b) any farm building in the urban service area of the specialized municipality of Strathcona County, to the extent of

(i) 60% of its assessment for the 2018 taxation year,

(ii) 70% of its assessment for the 2019 taxation year,

(iii) 80% of its assessment for the 2020 taxation year,

(iv) 90% of its assessment for the 2021 taxation year, and

(v) 100% of its assessment for the 2022 taxation year and all subsequent taxation years;

(c) any farm building in the urban service area of the specialized municipality of the Regional Municipality of Wood Buffalo, to the extent of

(i) 60% of its assessment for the 2018 taxation year,

(ii) 70% of its assessment for the 2019 taxation year,

(iii) 80% of its assessment for the 2020 taxation year,

(iv) 90% of its assessment for the 2021 taxation year, and

(v) 100% of its assessment for the 2022 taxation year and all subsequent taxation years;

(d) any farm building in the town of the specialized municipality of the Municipality of Jasper, to the extent of

(i) 60% of its assessment for the 2018 taxation year,

(ii) 70% of its assessment for the 2019 taxation year,

(iii) 80% of its assessment for the 2020 taxation year,

(iv) 90% of its assessment for the 2021 taxation year, and

(v) 100% of its assessment for the 2022 taxation year and all subsequent taxation years;

(e) any farm building in a city, town, village or summer village, to the extent of

(i) 60% of its assessment for the 2018 taxation year,

(ii) 70% of its assessment for the 2019 taxation year,

(iii) 80% of its assessment for the 2020 taxation year,

(iv) 90% of its assessment for the 2021 taxation year, and

(v) 100% of its assessment for the 2022 taxation year and all subsequent taxation years.

AR 220/2004 s27;330/2009

FOR DISCUSSION PURPOSES ONLY

Part 5.1
Assessment Information

Definitions

27.1 In this Part,

(a) "coefficient" means a number that represents the quantified relationship of each variable to the assessed value of a property when derived through a mass appraisal process;

(b) "factor" means a property characteristic that contributes to a value of a property;

(c) "valuation model" means the representation of the relationship between property characteristics and their value in the real estate marketplace using a mass appraisal process;

(d) "variable" means a quantitative or qualitative representation of a property characteristic used in a valuation model.

AR 330/2009 s5

Assessment record

27.2 For the purposes of section 299 of the Act, the assessment of a person's property is limited to the assessment for the current taxation year.

AR 330/2009 s5

Key factors and variables of valuation model

27.3(1) For the purposes of sections 299(1.1)(b) and 300(1.1)(d) of the Act, the key factors and variables of the valuation model applied in preparing the assessment of a property include

(a) descriptors and codes for variables used in the valuation model,

(b) where there is a range of descriptors or codes for a variable, the range and what descriptor and code was applied to the property, and

(c) any adjustments that were made outside the value of the variables used in the valuation model that affect the assessment of the property.

(2) Despite subsection (1), information that is required to be provided under section 299 or 300 of the Act does not include coefficients.

AR 330/2009 s5

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.

AR 330/2009 s5

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).

(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.

AR 330/2009 s5

Compliance review

27.6(1) In this section, "compliance review" means a review by the Minister to determine if a municipality has complied with an information request under section 299 or 300 of the Act and this Part.

(2) An assessed person may make a request to the Minister, in the form and manner required by the Minister, for a compliance review if the assessed person believes that a municipality has failed to comply with that person's request under section 299 or 300 of the Act.

(3) A request for a compliance review must be made within 45 days of the assessed person's request under section 299 or 300 of the Act.

(4) If, after a compliance review, the Minister determines that a municipality has failed to comply with a request under section 299 or 300 of the Act, the Minister may impose a penalty for non-compliance against the municipality in accordance with the Schedule.

AR 330/2009 s5

Contents of assessment notice

27.7 In addition to the information described in section 309 of the Act, the following information must be contained on or attached to an assessment notice or an amended assessment notice:

(a) a statement specifying where copies of the complaint form and the assessment complaints agent authorization form

set out in Schedules 1 and 4, respectively, of the *Matters Relating to Assessment Complaints Regulation* may be found;

(b) a statement

(i) indicating that an assessed person is entitled to see or receive sufficient information about the person's property in accordance with section 299 of the Act or a summary of an assessment in accordance with section 300 of the Act, or both, and

(ii) specifying the procedures and timelines to be followed by an assessed person to request the information or summary.

AR 330/2009 s5

Transition

27.8 This Part applies only to information with respect to assessments prepared in respect of the 2010 and subsequent taxation years.

AR 330/2009 s5

Part 6
Repeal, Expiry and Coming into Force

Repeal

28 The *Matters Relating to Assessment and Taxation Regulation* (AR 289/99) is repealed.

~~Expiry~~

Removing the expiry date enables future reviews as they are needed.

~~29~~ ~~For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repealed in its present or an amended form following a review, this Regulation expires on November 30, 2018.~~

AR 220/2004 s29;257/2009;330/2009;184/2012

Indicates when the regulation comes into force.

Coming into force

30 This Regulation comes into force on ~~December 1, 2004~~ January 1, 2018.

Schedule

Penalty for Non-Compliance

Action	Penalties*

FOR DISCUSSION PURPOSES ONLY

Non-compliance with section 299 (the assessed person's property).	Up to $100 per day after the 15-day period for providing the information, to a maximum of $2500.
Non-compliance with section 300 (properties other than the assessed person's property):	
(a) for similar classes of property having comparable characteristics to the assessed person's property (relevant information);	Up to $100 per day after the 15-day period for providing the information, to a maximum of $2500.
(b) for dissimilar classes of property or property having non-comparable characteristics to the assessed person's property (non-relevant information).	$0.

* Penalties are not applicable for multiple requests for information on the same property by the same assessed person during the same taxation year.

AR 330/2009 s7

*UPDATES TO EXISTING REGULATION

FOR DISCUSSION PURPOSES ONLY

MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION

Table of Contents

FOR DISCUSSION PURPOSES ONLY

FOR DISCUSSION PURPOSES ONLY

Definitions

1(1) In this Regulation,

(a) "Act" means the *Municipal Government Act*;

(b) "agent" means a person who, for a fee or potential fee, acts for an assessed person or a taxpayer during the assessment complaint process or at a hearing before a panel of an assessment review board or the Municipal Government Board;

~~(c) "clerk" means the designated officer appointed by a council under section 455 of the Act;~~

The term "clerk" is defined in the *Modernized Municipal Government Act* (*MMGA)* and has the same meaning in the regulation.

(d) "complaint" means a complaint under Part 11 or 12 of the Act;

(e) "complaint form" means,

(i) in the case of a complaint to be heard by a panel of an assessment review board, the form set out in Schedule 1;

(ii) in the case of a complaint to be heard by the Municipal Government Board, the form containing the information referred to in section 19.

(f)"presiding officer"

(i) in respect of a local assessment review board panel, means the presiding officer referred to in section 454.11(4) or (5) of the Act, as the case may be, or

(ii) in respect of a composite assessment review board panel, means the presiding officer referred to in section 454.21(5) of the Act;

Provides clarity regarding who a presiding officer is on an assessment review board and aligns with the term in the *MMGA*.

(1.1) In this Regulation, a reference to the Municipal Government Board includes any panel of the Board.

Provides clarity that the Municipal Government Board includes any panel of the Board.

(2) ~~A word that is defined in Parts 9 to 12 of the Act has the same meaning when used in this Regulation~~. A term that is defined in Part 9, 10, 11 or 12 of the Act has the same meaning when used in this Regulation.

Part 1
Matters before Assessment Review Board

Documents to be filed by complainant

2(1) If a complaint is to be heard by a panel of an assessment review board, the complainant must

Provides clarity that hearings are before assessment review board panels.

(a) complete and file with the clerk a complaint in the form set out in Schedule 1, and

(b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed if, in accordance with section 481 of the Act, a fee is required by the council.

(2) If a complainant does not comply with subsection (1),

(a) the complaint is invalid, and

(b) the ~~assessment review board~~ panel must dismiss the complaint.

Division 1
Hearing before Local Assessment Review Board Panel

Scheduling and notice of hearing

3 If a complaint is to be heard by a local assessment review board panel, the clerk must

(a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,

(b) schedule a hearing date, and

(c) after a copy of the complaint form has been provided to the municipality in accordance with section 462(1) of the Act, notify the municipality, the complainant and any assessed person or taxpayer other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 35 days before the hearing date.

Disclosure of evidence

4(1) In this section, "complainant" includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 21 days before the hearing date,

(i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 7 days before the hearing date,

(i) disclose to the complainant and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent's evidence;

(c) the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Failure to disclose

5 ~~**(1)** A local assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.~~

~~**(2)** A local assessment review board must not hear any evidence that has not been disclosed in accordance with section 4.~~

~~**(3)** A local assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.~~

~~**(4)** A local assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.~~

A local assessment review board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 4.

Ensures alignment with the changes in the *MGA* regarding the complaint process no longer being linked to the access to information process. Neither the complainant or the assessor can use the access to information process to prolong the complaints process or create an unfair advantage.

Abridgment or expansion of time

6(1) A local assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 3(c).

(2) Subject to the timelines specified in section 468 of the Act, a local assessment review board panel may at any time by written order expand the time specified in section 4(2)(a), (b) or (c).

(3) A time specified in section 4(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 2
Hearing before Composite Assessment Review Board Panel

Scheduling and notice of hearing

7 If a complaint is to be heard by a composite assessment review board panel, the clerk must

(a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,

(b) provide the Minister with a copy of the complaint form at the same time that the municipality is provided with a copy,

(c) schedule a hearing date, and

(d) after a copy of the complaint form has been provided to the municipality in accordance with section 462(2) of the Act and to the Minister in accordance with clause (b), notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 70 days before the hearing date.

Disclosure of evidence

8(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a composite assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 14 days before the hearing date,

(i) disclose to the complainant and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the composite assessment review board an estimate of the amount of time necessary to present the respondent's evidence;

(c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

FOR DISCUSSION PURPOSES ONLY

~~**Failure to disclose**~~

~~**9(1)** A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.~~

~~**(2)** A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.~~

~~**(3)** A composite assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.~~

~~**(4)** A composite assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.~~

Ensures alignment with the changes in the *MGA* regarding the complaint process no longer being linked to the access to information process. Neither the complainant or the assessor can use the access to information process to prolong the complaints process or create an unfair advantage.

Issues and evidence before panel

9 A composite assessment review board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 8.

Abridgment or expansion of time

10(1) A composite assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 7(d).

(2) Subject to the timelines specified in section 468 of the Act, a composite assessment review board may at any time by written order expand the time specified in section 8(2)(a), (b) or (c).

(3) A time specified in section 8(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 3
General Procedural Matters

Complaint fees

11(1) The fees payable by persons wishing to make a complaint or be involved as a party in a hearing by an assessment review board are those fees set out in Schedule 2.

(2) If a complainant withdraws a complaint on agreement with the assessor to correct any matter or issue under complaint, any complaint filing fee must be refunded to the complainant.

Joint jurisdiction

12 If a property is used or designated for multiple purposes in circumstances where both a local assessment review board and a composite assessment review board have jurisdiction to hear a complaint with respect to the property, the complaint must be heard by the composite assessment review board.

Decision of assessment review board panel

~~**13(1)** For the purposes of section 468 of the Act, a decision of an assessment review board must include~~

~~(a) a brief summary of the matters or issues contained on the complaint form,~~

~~(b) the board's decision in respect of each matter or issue,~~

~~(c) the reasons for the decision, including any dissenting reasons, and~~

~~(d) any procedural or jurisdictional matters that arose during the hearing, and the board's decision in respect of those matters.~~

~~**(2)** The clerk of composite assessment review board must, within 7 days of a composite assessment review board rendering a decision, provide the Minister with a copy of that decision.~~

~~**(3)** A municipality must retain a record of all decisions of a local assessment review board for at least 5 years.~~

Provides clarity that hearings are before assessment review board panels.

13(1) For the purposes of section 468 of the Act, a decision of a panel of an assessment review board must include

(a) a brief summary of the matters or issues contained on the complaint form,

(b) the panel's decision in respect of each matter or issue,

(c) the reasons for the decision, including any dissenting reasons, and

(d) any procedural or jurisdictional matters that arose during the hearing, and the panel's decision in respect of those matters.

(2) The clerk of a composite assessment review board must, within 7 days after a composite assessment review board panel renders a decision, provide the Minister with a copy of the decision.

(3) A municipality must retain a record of all decisions of a local assessment review board panel for at least 5 years.

~~**Record of hearing**~~

14(1) ~~An~~ A clerk of an assessment review board must make and keep a record of each hearing in accordance with subsection (2).

(2) ~~A record~~ Subject to section 464.1 of the Act, a record of a hearing must include

(a) the complaint form,

(b) all documentary evidence filed in the matter,

(c) a list of witnesses who gave evidence at the hearing,

(d) a transcript or recording of the hearing or, in the absence of a transcript or recording, a summary of all testimonial evidence given at the hearing,

(e) all written arguments presented at the hearing,

(f) a written list that is prepared at the end of the hearing that identifies those matters or issues from the complaint form about which evidence was given or argument was made at the hearing, and

(g) the decision of the panel of the assessment review board referred to in section 13.

(3) If evidence given at a hearing is recorded by means of a sound-recording machine, a party to a hearing may request a copy of the sound recording or the transcript of the sound recording if the party pays for the cost of preparing the copy or transcript.

(4) Subsection (3) does not apply in respect of

(a) a sound recording or transcript, or any part of a sound recording or transcript, from a private hearing conducted under section 464.1 of the Act, or

(b) a transcript, or any part of a transcript, that is excluded from the public record under section 464.1 of the Act.

Form of undertaking respecting private hearing

14.1 An undertaking under section 464.1(3) of the Act must be given in a form acceptable to the presiding officer.

Postponement or adjournment of hearing

15(1) Except in exceptional circumstances as determined by a panel of an assessment review board, ~~an assessment review board~~ the panel may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 468 of the Act, if a panel of an assessment review board grants a postponement or adjournment of a hearing, the ~~assessment review board~~ panel must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

Personal attendance not required

16(1) Parties to a hearing before a panel of an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk ~~of the assessment review board~~.

(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties,

(a) in the case of a hearing before a local assessment review board panel, at least 3 days before the hearing;

(b) in the case of a hearing before a composite assessment review board, at least 7 days before the hearing.

Independent legal advice

17 ~~An~~ A panel of an assessment review board may only seek legal advice from a lawyer who is independent from the parties to a hearing.

FOR DISCUSSION PURPOSES ONLY

Part 2
Matters before Municipal Government Board

Documents to be filed by complainant

18(1) If a complaint is to be heard by the Municipal Government Board, the complainant must

(a) complete and file with the ~~administrator~~ chair a complaint containing the information set out in section 19, and

(b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed.

(2) If a complainant does not comply with subsection (1),

(a) the complaint is invalid, and

(b) the Municipal Government Board must dismiss the complaint.

Form of complaint

19 For the purposes of section 491(1) of the Act, the form of complaint must be in writing and contain the information described in section 491(2) of the Act and,

(a) in respect of a complaint about linear property,

(i) the name of the assessed person as shown on the assessment notice,

(ii) the complainant's name if different from the assessed person,

(iii) the contact information for the complainant,

~~(iv) the Linear Property Assessment Unit Identification number for the linear property under complaint,~~

(iv) the Designated Industrial Property Assessment Unit Identification number for the designated industrial property under complaint,

(v) the municipality in which the ~~linear property~~ designated industrial property under complaint is located,

(vi) the matter for complaint as described in section 492(1) of the Act,

Ensures alignment with the changes in the *MGA* regarding the centralized assessment of industrial property. Linear property is now a subsidiary of designated industrial property.

(vii) what information used in the ~~linear property~~ designated industrial property assessment calculation process prescribed by the Minister's Guidelines is incorrect,

(viii) in what respect that information is incorrect,

(ix) what the correct information is to be used in the ~~linear property~~ designated industrial property assessment calculation process,

(x) the source of that information,

(xi) the requested assessed value, if the complaint relates to an assessment, and

(xii) the specific issues related to the incorrect information that are to be decided by the Municipal Government Board, and the reasons in support of the complainant's position on those issues,

and

(b) in respect of a complaint about the amount of an equalized assessment,

(i) the information described in section 491(4) of the Act, and

(ii) the specific issues related to the incorrect information that are to be decided by the Municipal Government Board, and the reasons in support of the complainant's position on those issues.

Division 1
Hearing before Municipal Government Board

Scheduling and notice of hearing

20 If a complaint is to be heard by the Municipal Government Board, the ~~administrator~~ chair must

Ensures alignment with the changes in the *MGA* regarding the centralization and the provincial assessor.

(a) within 7 days of receiving a complaint, provide the ~~assessor designated by the Minister~~ provincial assessor with a copy of the complaint form,

(b) schedule a hearing date, and

(c) ~~after a copy of the complaint form has been provided to the municipality in accordance with section 494 of the Act~~

~~and to the assessor designated by the Minister in accordance with clause (a), notify the municipality, the assessor designated by the Minister, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 70 days before the hearing date.~~

not less than 70 days before the scheduled hearing date, give the notifications required by section 494(1)(b) of the Act.

Disclosure of evidence

21(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by the Municipal Government Board, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the Municipal Government Board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the Municipal Government Board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 14 days before the hearing date,

(i) disclose to the complainant and the Municipal Government Board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

FOR DISCUSSION PURPOSES ONLY

(ii) provide to the complainant and the Municipal Government Board an estimate of the amount of time necessary to present the respondent's evidence;

(c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the Municipal Government Board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

~~**Failure to disclose**~~

~~**22(1)** The Municipal Government Board must not hear any matter in support of an issue that is not identified on the complaint form.~~

~~**(2)** The Municipal Government Board must not hear any evidence that has not been disclosed in accordance with section 21.~~

~~**(3)** The Municipal Government Board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 292, 294 or 295 of the Act but was not provided to the assessor.~~

~~**(4)** The Municipal Government Board must not hear evidence from a complainant relating to information that was requested by the Minister under section 319 of the Act or required to be reported under the Minister's Guidelines but was not provided or reported to the Minister.~~

Ensures alignment with the changes in the *MGA* regarding the complaint process no longer being linked to the access to information process. Neither the complainant or the assessor can use the access to information process to prolong the complaints process or create an unfair advantage.

Issues and evidence before the Board

22 The Municipal Government Board must not hear

(a) any matter in support of an issue that is not identified on the complaint form,

(b) any evidence that has not been disclosed in accordance with section 21, or

(c) evidence from a complainant relating to information that was requested by the Minister under section 319 of the Act or required to be reported under the Minister's Guidelines but was not provided or reported to the Minister.

Abridgment or expansion of time

23(1) The Municipal Government Board may at any time, with the consent of all parties, abridge the time specified in section 20(c).

(2) Subject to the timelines specified in section 500 of the Act, the Municipal Government Board may at any time by written order expand the time specified in section 21(2)(a), (b) or (c).

(3) A time specified in section 21(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to that evidence or documents.

Division 2
General Procedural Matters

Complaint fees

24(1) The fees payable by a person wishing to make a complaint or to be involved as a party or intervener in a hearing by the Municipal Government Board in respect of ~~linear property~~ designated industrial property or an equalized assessment are those fees set out in Schedule 2.

(2) If

(a) a complainant withdraws a complaint on agreement with the ~~assessor designated by the Minister~~ provincial assessor or the Minister, as the case may be, to correct any matter or issue under complaint,

(b) the Municipal Government Board makes a decision in favour of the complainant, or

(c) the Municipal Government Board makes a decision that is not in favour of the complainant, but on appeal the Court of Queen's Bench makes a decision in favour of the complainant,

any complaint filing fee must be refunded to the complainant.

Decision of Municipal Government Board

25 For the purposes of section 500 of the Act, a decision of the Municipal Government Board must include

(a) a brief summary of the matters and issues contained on the complaint form,

(b) the Municipal Government Board's decision in respect of each matter or issue,

(c) the reasons for the decision, including any dissenting reasons, and

(d) any procedural or jurisdictional matters that arose during the hearing, and the Municipal Government Board's decision in respect of those matters.

Record of hearing

26(1) The Municipal Government Board must make and keep a record of each hearing in accordance with subsection (2).

(2) ~~A record~~ Subject to section 525.1 of the Act, a record of a hearing must include

(a) the complaint form,

(b) all documentary evidence filed in the matter,

(c) a list of witnesses who gave evidence at the hearing,

(d) a transcript or recording of the hearing or, in the absence of a transcript or recording, a summary of all testimonial evidence given at the hearing,

(e) all written arguments presented at the hearing,

(f) a written list that is prepared at the end of the hearing that identifies those matters or issues from the complaint form about which evidence was given or argument was made at the hearing, and

(g) the decision of the Municipal Government Board referred to in section 25.

(3) If evidence given at a hearing is recorded by means of a sound-recording machine, a party to a hearing may request a copy of the sound recording or the transcript of the sound recording, if the party pays for the cost of preparing the copy or transcript.

(4) Subsection (3) does not apply in respect of

(a) a sound recording or transcript, or any part of a sound recording or transcript, from a private hearing conducted under section 525.1 of the Act, or

(b) a transcript, or any part of a transcript, that is excluded from the public record under section 525.1 of the Act.

Form of undertaking respecting private hearing

26.1 An undertaking under section 525.1(3) of the Act must be given in a form acceptable to the chair.

Postponement or adjournment of hearing

27(1) Except in exceptional circumstances as determined by the Municipal Government Board, the Municipal Government Board may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 500 of the Act, if the Municipal Government Board grants a postponement or adjournment, the Municipal Government Board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

Personal attendance not required

28(1) Parties to a hearing before the Municipal Government Board may attend the hearing in person or may, instead of attending in person, file a written presentation with the administrator of the Municipal Government Board.

(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties at least 7 days before the hearing.

Independent legal advice

29 The Municipal Government Board may only seek legal advice from a lawyer who is independent from the parties to a hearing.

FOR DISCUSSION PURPOSES ONLY

This Part is amended so that one-member assessment review boards refer to one-member assessment review board panels. One-member boards no longer hear complaints, but rater panels which reduces administrative burden on municipalities.

Part 3
~~One-member Assessment Review Board and Municipal Government Board Panel~~

One-member Panel

Division 1
One-member Local Assessment Review Board Panel

~~**One-member local assessment review board**~~

~~**30(1)** Pursuant to section 454.1(2) of the Act, a council may establish a local assessment review board consisting of only one member.~~

~~**(2)** A one-member local assessment review board may hear and decide one or more of the following matters:~~

~~(a) a complaint about a matter shown on a tax notice, other than a property tax notice;~~

~~(b) a complaint about a matter shown on an assessment notice, other than an assessment;~~

~~(c) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;~~

~~(d) an administrative matter, including, without limitation, an invalid complaint;~~

~~(e) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member assessment review board.~~

One-member local assessment review board panel

30 A one-member local assessment review board panel may hear and decide one or more of the following matters but no other matter:

(a) a complaint about a matter shown on a tax notice, other than a property tax notice;

(b) a complaint about a matter shown on an assessment notice, other than an assessment;

(c) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;

(d) an administrative matter, including, without limitation, an invalid complaint;

(e)any matter, other than an assessment, where all of the parties consent to a hearing before a one-member local assessment review board panel.

Part 1 applies

31 Subject to this Division, Part 1 applies to a one-member local assessment review board panel.

~~**Notice of hearing**~~

~~**32** If a complaint is to be heard by a one-member local assessment review board, the clerk must, after a copy of the complaint has been provided to the municipality, notify the municipality, the complainant and any assessed person or taxpayer other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 15 days before the hearing date.~~

Notice of hearing before one-member panel

32 If a complaint is to be heard by a one-member local assessment review panel, the clerk must give the notifications required by section 462(1) of the Act not less than 15 days before the hearing date that is scheduled under section 3.

Disclosure of evidence

33(1) In this section, "complainant" includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a one-member local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 7 days before the hearing date,

(i) disclose to the respondent and the one-member local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in

sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the one-member local assessment review board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 7 days before the hearing date,

(i) disclose to the complainant and the one-member local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the one-member local assessment review board an estimate of the amount of time necessary to present the respondent's evidence.

~~**Failure to disclose**~~

~~**34(1)** A one-member local assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.~~

~~**(2)** A one-member local assessment review board must not hear any evidence that has not been disclosed in accordance with section 33.~~

~~**(3)** A one-member local assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.~~

~~**(4)** A one-member local assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.~~

Ensures alignment with the changes in the *MGA* regarding the complaint process no longer being linked to the access to information process. Neither the complainant or the assessor can use the access to information process to prolong the complaints process or create an unfair advantage.

Issues and evidence before one-member panel

34 A one-member local assessment review board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 33.

Abridgment or expansion of time

35(1) A one-member local assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 32.

(2) Subject to the timelines specified in section 468 of the Act, a one-member local assessment review board panel may at any time by written order expand the time specified in section 33(2)(a) or (b).

(3) A time specified in section 33(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 2
One-member Composite Assessment Review Board Panel

~~**One-member composite assessment review board**~~

~~**36(1)** Pursuant to section 454.2(3) of the Act, a council may establish a composite assessment review board consisting of only one member.~~

~~**(2)** A one-member composite assessment review board may hear and decide one or more of the following matters:~~

~~(a) a complaint about a matter shown on an assessment notice, other than an assessment;~~

~~(b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;~~

~~(c) an administrative matter, including, without limitation, an invalid complaint;~~

~~(d) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member composite assessment review board.~~

One-member composite assessment review board panel

36 A one-member composite assessment review board panel may hear and decide one or more of the following matters but no other matter:

(a) a complaint about a matter shown on an assessment notice, other than an assessment;

(b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;

(c) an administrative matter, including, without limitation, an invalid complaint;

(d) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member composite assessment review board panel.

Part 1 applies

37 Subject to this Division, Part 1 applies to a one-member composite assessment review board panel.

~~**Notice of hearing**~~

~~**38** If a complaint is to be heard before a one-member composite assessment review board, the clerk must, after a copy of the complaint has been provided to the municipality, notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 15 days before the date of the hearing is scheduled.~~

Notice of hearing before one-member panel

38 If a complaint is to be heard by a one-member composite assessment review panel, the clerk must give the notifications required by section 462(2) of the Act not less than 15 days before the hearing date that is scheduled under section 3.

Disclosure of evidence

39(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a one-member composite assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 7 days before the hearing date,

(i) disclose to the respondent and the one-member composite assessment review board the documentary

evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the one-member composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 7 days before the hearing date,

(i) disclose to the complainant and the one-member composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the one-member composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence.

~~**Failure to disclose**~~

~~**40(1)** A one-member composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.~~

~~**(2)** A one-member composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 39.~~

~~**(3)** A one-member composite assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.~~

~~**(4)** A one-member composite assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.~~

Ensures alignment with the changes in the *MGA* regarding the complaint process no longer being linked to the access to information process. Neither the complainant or the assessor can use the access to information process to prolong the complaints process or create an unfair advantage.

Issues and evidence before one-member panel

40 A one-member composite assessment review panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 39.

Abridgment or expansion of time

41(1) A one-member composite assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 38.

(2) Subject to the timelines specified in section 468 of the Act, a one-member composite assessment review board panel may at any time by written order expand the time specified in section 39(2)(a) or (b).

(3) A time specified in section 39(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 3
One-member Municipal Government Board Panel

One-member Municipal Government Board panel

42(1) One member of the Municipal Government Board may sit as a panel of the Municipal Government Board to hear and decide on one or more of the following matters but no other matter:

(a) a complaint about a matter shown on an assessment notice, other than an assessment;

(b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;

(c) an administrative matter, including, without limitation, an invalid complaint;

(d) any matter where all of the parties consent to a hearing before a one-member Municipal Government Board panel.

Part 2 applies

43 Subject to this Division, Part 2 applies to a one-member Municipal Government Board panel.

~~**Notice of hearing**~~

~~**44** If a complaint is to be heard before a one-member Municipal Government Board panel, the administrator must, after a copy of the complaint form has been provided to the municipality and to the assessor designated by the Minister in accordance with section 20(a), notify the assessor designated by the Minister, the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 15 days before the date of the hearing is scheduled.~~

Notice of hearing before one-member panel

44 If a complaint is to be heard before a one-member Municipal Government Board panel, the chair must give the notifications required by section 494(1)(b) of the Act not less than 15 days before the date that is scheduled under section 20.

Disclosure of evidence

45(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a one-member Municipal Government Board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 7 days before the hearing date,

(i) disclose to the respondent and the one-member Municipal Government Board panel the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the one-member Municipal Government Board panel an estimate of the amount of time necessary to present the complainant's evidence;

(b) the respondent must, at least 7 days before the hearing date,

(i) disclose to the complainant and the one-member Municipal Government Board panel the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

(ii) provide to the complainant and the one-member Municipal Government Board panel an estimate of the amount of time necessary to present the respondent's evidence.

~~**Failure to disclose**~~

~~**46(1)** A one-member Municipal Government Board panel must not hear any matter in support of an issue that is not identified on the complaint form.~~

~~**(2)** A one-member Municipal Government Board panel must not hear any evidence that has not been disclosed in accordance with section 45.~~

~~**(3)** A one-member Municipal Government Board panel must not hear any evidence from a complainant relating to information that was requested by the assessor under section 292, 294 or 295 of the Act but was not provided to the assessor.~~

Ensures alignment with the changes in the *MGA* regarding the complaint process no longer being linked to the access to information process. Neither the complainant or the assessor can use the access to information process to prolong the complaints process or create an unfair advantage.

Issues and evidence before one-member panel

46 A one-member Municipal Government Board panel must not hear

(a) any matter in support of an issue that is not identified on the complaint form, or

(b) any evidence that has not been disclosed in accordance with section 45.

Abridgment or expansion of time

47(1) A one-member Municipal Government Board panel may at any time, with the consent of all parties, abridge the time specified in section 44.

(2) Subject to the timelines specified in section 500 of the Act, a one-member Municipal Government Board panel may at any time by written order expand the time specified in section 45(2)(a) or (b).

(3) A time specified in section 45(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Part 4
Provincial Member

Appointment of provincial member

48(1) When a council has established a composite assessment review board, the municipality must, within 30 days, provide written notice of that fact to the Minister.

(2) The Minister ~~may~~ must, after receiving written notice from the municipality that the council has established a composite assessment review board, appoint a provincial member to the composite assessment review board.

(3) Repealed AR 215/2012 s2.

(4) The Minister may only appoint as a provincial member a current member of the Municipal Government Board.

AR 310/2009 s48;215/2012

Part 5
Training and Qualifications

Training requirements

49(1) Every clerk ~~and administrator~~ must

(a) successfully complete a training program set or approved by the Minister, and

(b) every 3 years successfully complete a refresher training program set by the Minister.

(1.1) The chair of the Municipal Government Board and any delegate of the chair must

(a) successfully complete a training program set or approved by the Minister, and

(b) periodically, as required by the Minister, successfully complete a refresher training program set by the Minister.

Ensures alignment with the *MMGA* regarding complaints filed with the chair of the Municipal Government Board.

(2) In order for a member ~~an assessment review board or a panel of the Municipal Government Board~~ of a panel of an assessment review board or of the Municipal Government Board to be qualified to participate in a hearing, the member must

(a) successfully complete a training program set or approved by the Minister, and

(b) every 3 years successfully complete a refresher training program set by the Minister.

AR 310/2009 s49;215/2012

Ineligibility

50 A person may not be a member of an assessment review board or the Municipal Government Board if the person

(a) is an assessor,

(b) is an employee of the municipality for which the assessment review board is established, or

(c) is an agent.

Part 6
General Matters

Agent authorization

51 An agent may not file a complaint or act for an assessed person or taxpayer at a hearing unless the assessed person or taxpayer has prepared and filed ~~with the clerk or administrator an assessment complaints agent authorization form set out in Schedule 4.~~ an assessment complaints agent authorization form set out in Schedule 4 with the clerk of the assessment review board or the chair of the Municipal Government Board, as the case may be.

Provide clarity that the requirement that the agent authorization form is to be submitted prior to an agent contacting an assessment review board or the Municipal Government Board on behalf of a complainant.

Costs

52(1) Any party to a hearing before a composite assessment review board panel or the Municipal Government Board may make an application to the composite assessment review board or the Municipal Government Board, as the case may be, at any time, but no later than 30 days after the conclusion of the hearing, for an award of costs in an amount set out in Schedule 3 that are directly and primarily related to matters contained in the complaint and the preparation of the party's submission.

(2) In deciding whether to grant an application for the award of costs, in whole or in part, the composite assessment review board panel or the Municipal Government Board may consider the following:

(a) whether there was an abuse of the complaint process;

(b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

(3) A composite assessment review board panel or the Municipal Government Board may on its own initiative and at any time award costs.

(4) Any costs that the ~~composite assessment review board or the Municipal Government Board award~~ composite assessment review board panel or the Municipal Government Board awards are those set out in Schedule 3.

(5) If the complainant is

(a) the assessed person or the taxpayer of the property under complaint,

(b) an employee or representative of that assessed person or taxpayer, or

(c) an agent for that assessed person or taxpayer,

the assessed person or the taxpayer is responsible for any costs awarded by a composite assessment review board panel.

(6) If the complainant is

(a) the assessed person or the taxpayer of property other than the property under complaint,

(b) an employee or representative of that assessed person or taxpayer, or

(c) an agent for that assessed person or taxpayer,

the complainant is responsible for any costs awarded by a composite assessment review board panel.

(7) If the complainant is

(a) the assessed person ~~of linear property~~ in respect of designated industrial property under complaint,

(b) an employee or representative of that assessed person, or

(c) an agent for that assessed person,

the assessed person is responsible for any costs awarded by the Municipal Government Board.

(8) The municipality in which the property under complaint is located is responsible for any costs awarded by a composite assessment review board panel against an employee or representative of the municipality.

(9) The municipality that files a complaint about an equalized assessment or ~~linear property~~ designated industrial property is responsible for any costs awarded by the Municipal Government Board against an employee or representative of the municipality.

(10) The Minister is responsible for any costs awarded by the Municipal Government Board against an employee or representative of the Minister.

Supplementary assessment notice, amended assessment notice or any amended tax notice other than a property tax notice

53 For the purposes of section 468(2) of the Act, a panel of an assessment review board must render its decision and provide reasons for that decision, including any dissenting reasons,

(a) in the case of a hearing before a local assessment review board panel

(i) within 160 days from the date that a complaint was filed, or

(ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies,

whichever is later,

(b) in the case of a hearing before a composite assessment review board panel,

(i) within 210 days from the date that a complaint was filed, or

(ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies,

whichever is later, or

(c) in the case of a hearing before ~~one-member assessment review board~~ a one-member panel of an assessment review board,

(i) within 110 days from the date that a complaint was filed, or

(ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies,

whichever is later.

AR 310/2009 s53;215/2012

Complaint form must be available

54 A municipality must ensure that copies of the complaint form set out in Schedule 1 and the assessment complaints agent authorization form set out in Schedule 4 are readily available to the public.

Part 7
Transitional Provisions, Repeals, Expiry and Coming into Force

Transitional

55(1) Despite the repeal of the *Assessment Complaints and Appeals Regulation* (AR 238/2000) and the *Assessment Complaints Fee Regulation* (AR 243/2008), those regulations continue to apply to all appeals and complaints filed with respect to the 2009 taxation year and previous taxation years.

~~**(2)** This Regulation applies to complaints with respect to the 2010 and subsequent taxation years.~~

(2) This Regulation as it read immediately before January 1, 2018, applies to complaints with respect to the 2010 taxation year and subsequent taxation years up to and including the 2017 taxation year.

(2.1) This Regulation as it reads after January 1, 2018, applies with respect to the 2018 taxation year and subsequent taxation years.

(3) Notwithstanding anything in this Regulation, where a person has made a complaint under section 460 or 491 of the *Municipal Government Act*, RSA 2000 cM-26, before this subsection comes into force and the complaint process has not been concluded by the time this subsection comes into force, the complaint must continue to be dealt with in accordance with the *Municipal Government Act* and the regulations under the *Municipal Government Act* as they read immediately before the coming into force of this subsection.

AR 310/2009 s55;215/2012

Repeals

56 The following regulations are repealed:

(a) *Assessment Complaints and Appeals Regulation* (AR 238/2000);

(b) *Assessment Complaints Fee Regulation* (AR 243/2008).

FOR DISCUSSION PURPOSES ONLY

Removing the expiry date enables future reviews as they are needed.

~~**Expiry**~~

~~**57** For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on September 30, 2018.~~

AR 310/2009 s57;215/2012

Indicates when the regulation comes into force.

Coming into force

58 This Regulation comes into force on January 1, 2018~~2010~~.

Schedule 1

Government of Alberta ■

Assessment Review Board Complaint

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year

Section 1 — Notice Type

Assessment notice:
- ☐ Annual Assessment
- ☐ Amended Annual Assessment
- ☐ Supplementary Assessment
- ☐ Amended Supplementary Assessment

Tax Notice:
- ☐ Business Tax
- ☐ Other Tax (excluding property tax and business tax) _____ Name of Other Tax

Section 2 — Property Information Assessment Roll or Tax Roll Number

Property Address
Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type (check all that apply)
- ☐ Residential property with 3 or fewer dwelling units
- ☐ Residential property with 4 or more dwelling units
- ☐ Farm land
- ☐ Non-residential property
- ☐ Machinery and equipment

Business Name (if pertaining to business tax)	Business Owner(s)

Section 3 — Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint?
☐ Yes ☐ No

Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person or taxpayer is a company, enter the complete legal name of the company)			
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone number (include area code)	Fax Number (include area code)		Email Address
If applicable, please indicate any dates you are not available for a hearing			

FOR DISCUSSION PURPOSES ONLY

Ensures alignment with the changes in the *MGA* regarding the complaint process.

Section 4 — Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

~~If information was requested from the municipality pursuant to section 299 or 300 of the *Municipal Government Act*, was the information provided? ☐ Yes ☐ No~~

Section 5 — Reason(s) for Complaint

Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form

A complainant must

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment.

Requested assessed value:

Section 6 — Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board panel makes a decision in favour of the complaint, or if all issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 — Complainant Signature

Signature | Printed name of signatory person and title | Date (mm/dd/yyyy)

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete form, complaints submitted after the filing deadline or complaints without the required filing fee are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?	☐ Yes	☐ No	
Is the required information included on or with the complaint form?	☐ Yes	☐ No	
Was the required filing fee included?	☐ Yes	☐ No	☐ N/A
Was a properly completed agent authorization form attached?	☐ Yes	☐ No	☐ N/A Date Received _____
Complaint to be heard by:	☐ LARB panel	☐ CARB panel	

MATTERS FOR A COMPLAINT

~~A complaint to the assessment review board may be about any of the following matters shown on an assessment notice or on a tax notice (other than a property tax notice).~~

FOR DISCUSSION PURPOSES ONLY

A complaint to the assessment review board may be about

- any of the following matters, as shown on an assessment or tax notice:

1 the description of the property or business
2 the name or mailing address of an assessed person or taxpayer
3 an assessment amount
4 an assessment class
5 an assessment sub-class
6 the type of property
7 the type of improvement
8 school support
~~9 whether the property or business is assessable~~
~~10 whether the property or business is exempt from taxation~~

9 whether the property is assessable
10 whether the property or business is exempt from taxation under Part 10, but not if the exemption is given by an agreement under section 364.1(11) that does not expressly provide for the right to make the complaint
11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act
12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act

- a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act

Aligns with the *MMGA* regarding brownfields and the subsequent inclusion of brownfield appeals.

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.
If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARD PANELS

A ~~Local Assessment Review Board~~ local assessment review board panel will hear complaints about residential property with 3 or less dwelling units, farm land or matters shown on a tax notice (other than a property tax notice).
A ~~Composite Assessment Review Board~~ composite assessment review board panel will hear complaints about residential property with 4 or more dwelling units or non-residential property.

DISCLOSURE

Disclosure must include:

All relevant facts supporting the matters of complaint described on this complaint form.
All documentary evidence to be presented at the hearing.
A list of witnesses who will give evidence at the hearing.
A summary of testimonial evidence.
The legislative grounds and reason for the complaint.
Relevant case law and any other information that the complainant considers relevant.

FOR DISCUSSION PURPOSES ONLY

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 7 days before the scheduled hearing date.

For a complaint about an assessment - ~~Local Assessment Review Board~~ local assessment review board:

Complainant must provide full disclosure at least 21 days before the scheduled hearing date.
Respondent must provide full disclosure at least 7 days before the scheduled hearing date.
Complainant must provide rebuttal at least 3 days before the scheduled hearing data.

For a complaint about an assessment - ~~Composite Assessment Review Board~~ composite assessment review board panel:

Complainant must provide full disclosure at least 42 days before the scheduled hearing date.
Respondent must provide full disclosure at least 14 days before the scheduled hearing date.
Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed.
Information that has not been disclosed will not be heard by an assessment review board panel.
Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed.
Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A ~~Composite Assessment Review Board~~ composite assessment review board panel may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline or complaints without the required filing fee are invalid.

An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form.
The ~~assessment review board~~ clerk will notify all parties of the hearing date and location.
For more details about disclosure please see the *Matters Relating to Assessment Complaints Regulation.*
To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460, as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your ~~Local Assessment Review Board~~ local assessment review board.

AR 310/2009 Sched. 1;215/2012

FOR DISCUSSION PURPOSES ONLY

Schedule 2

~~Complaint Fees~~

~~Category of Complaint~~	~~Complaint Fee~~	
~~Residential 3 or fewer dwellings and farm land~~	~~Up to~~	~~$ 50~~
~~Residential 4 or more dwellings~~	~~Up to~~	~~$650~~
~~Non-residential~~	~~Up to~~	~~$650~~
~~Business tax~~	~~Up to~~	~~$ 50~~
~~Tax notices (other than business tax)~~	~~Up to~~	~~$ 30~~
~~Linear property–power generation~~	~~Flat fee~~	~~$650 per facility~~
~~Linear property–other~~	~~Flat fee~~	~~$50 per LPAUID *~~
~~Equalized assessment~~	~~Flat fee~~	~~$650~~

~~* Linear Property Assessment Unit Identification~~

Major plant and facility are subsidiaries of designated industrial property. Proposed fee is similar to the fee charged for non-residential complaints.

Complaint Fees

Category of Complaint	Complaint Fee	
Residential 3 or fewer dwellings and farm land	Up to	$ 50
Residential 4 or more dwellings	Up to	$650
Non-residential	Up to	$650
Business tax	Up to	$ 50
Tax notices (other than business tax)	Up to	$ 30
Linear property — power generation	Flat fee	$650 per facility
Linear property — other	Flat fee	$ 50 per DIPAUID *
Designated industrial property — major plant or facility	Up to	$650
Equalized assessment	Flat fee	$650

* Designated Industrial Property Assessment Unit Identification

Schedule 3

Table of Costs

Where the conduct of the offending party warrants it, a composite assessment review board panel or the Municipal Government Board may award costs up to the amounts specified in the appropriate column in Part 1.

Where a composite assessment review board panel or the Municipal Government Board determines that a hearing was required to determine a matter that did not have a reasonable chance of success, it may award costs, up to the amounts specified in the appropriate column in Part 2 or 3, against the party that unreasonably caused the hearing to proceed.

FOR DISCUSSION PURPOSES ONLY

Category	Assessed Value			
	Up to and including $5 million	**Over $5 million up to and including $15 million**	**Over $15 million up to and including $50 million**	**Over $50 million**
Part 1 — Action committed by a party				
Disclosure of irrelevant evidence that has resulted in a delay of the hearing process.	$500	$1000	$2000	$5000
A party attempts to present new issues not identified on the complaint form or evidence in support of those issues.	$500	$1000	$2000	$5000
A party attempts to introduce evidence that was not disclosed within the prescribed timelines.	$500	$1000	$2000	$5000
A party causes unreasonable delays or postponements.	$500	$1000	$2000	$5000
At the request of a party, ~~a board expands~~ an assessment review board panel or the Municipal Government Board, as the case may be, expands the time period for disclosure of evidence that results in prejudice to the other party.	$500	$1000	$2000	$5000
Part 2 — Merit Hearing				
Preparation for hearing	$1000	$4000	$8000	$10 000
For first 1/2 day of hearing or portion thereof.	$1000	$1500	$1750	$2000
For each additional 1/2 day of hearing.	$500	$750	$875	$1000
Second counsel fee for each 1/2 day or portion thereof ~~(when allowed by a board)~~ (when allowed by an assessment review board panel or the Municipal Government Board, as the case may be).	$250	$500	$750	$1000
Part 3 — Procedural Applications				
Contested hearings (for first 1/2 day or portion thereof).(i.e. request for adjournment)	$1000	$1500	$1750	$2000
Contested hearings (for each additional 1/2 day or portion thereof).	$500	$750	$875	$1000

AR 310/2009 Sched. 3;215/2012

Schedule 4

Assessment Complaints Agent Authorization

Ensures alignment with the changes in the *MGA* regarding the centralized assessment of industrial property.

Government of Alberta ■

Section 1 — Assessed Person/Taxpayer Information	Tax Year	
Assessed Person(s) or Taxpayer(s) (if the assessed person or taxpayer is a company, enter the complete legal name of the company)		

FOR DISCUSSION PURPOSES ONLY

Business Name (if pertaining to business tax)	Business Owner(s)
Section 2 — Municipal and Property Information	(for designated industrial property ~~linear property~~ go to Section 3)
Municipality Name (as shown on your assessment notice or tax notice)	Assessment Roll or Tax Roll Number
Property Address	Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type (check all that apply)
- ☐ Residential property with 3 or less dwelling units
- ☐ Residential property with 4 or more dwelling units
- ☐ Farm land
- ☐ Non-residential property
- ☐ Machinery and equipment

Section 3 — Agent Information

Note: Agent means a person or company who for a fee or potential fee acts for an assessed person or taxpayer during the assessment complaint process or at a hearing before a panel of an assessment review board or the Municipal Government Board.

Agent Name	Contact Name (if different) and Position Held	
Mailing Address (if different from above)	City/Town Province	Postal Code
Telephone number (include area code)	Fax Number (include area code)	Email Address

Section 4 — Acknowledgment and Certification

By signing below, I acknowledge and certify that:

1 I am the assessed person or taxpayer identified in section 1, or a legally authorized officer of the assessed person or taxpayer.

2 To initiate the processing of this agent authorization, I am attaching this agent authorization form to

(a) the complaint form if the agent is authorized to file the complaint on my behalf, or

(b) a letter, signed by me on my personal or company letterhead, and the letter is submitted to the municipality's assessment review board clerk or to the chair of the Municipal Government Board ~~administrator~~, as the case may be, before the hearing of the complaint.

3 I provide authority to the agent, as identified in section 3, to represent the assessed person or taxpayer, identified in section 1, to

(a) file a complaint on behalf of the assessed person or taxpayer for the property described on this form,

(b) discuss the issues or matters of the complaint with the municipal assessor (~~municipality's assessor (or the assessor designated by the Minister, in the case of linear property,~~ or the provincial assessor, in the case of designated industrial property)

(c) prepare and submit disclosure regarding the complaint,

(d) represent the assessed person or taxpayer at hearings) ~~before the assessment review board (or before the Municipal Government Board, in the case of linear property)~~ before a panel of the assessment review board (or before the Municipal Government Board, in the case of designated industrial property,

(e) reach an agreement with the assessor to correct a matter under complaint, and

(f) withdraw the complaint at any time.

4 I understand that the assessed person or taxpayer continues to be subject to all ~~provisions required by the *Municipal Government Act* and its attendant regulations, and any authorization of agency is not a substitute for any of those provisions~~ applicable

provisions of the *Municipal Government Act* and the regulations under that Act, despite any authorization of agency -.

5 I understand that this document does not act as an authorization of agency for the purposes of section 299 or 300 of the *Municipal Government Act*.

6 I understand that the assessed person or taxpayer is liable for any costs awarded against the agent by an assessment review board (~~or by the Municipal Government Board, in the case of linear property~~ or by the Municipal Government Board, in the case of designated industrial property) or for any change in assessment that may result from a hearing.

7 I understand that this authorization is only applicable to the tax year entered on this form.

8 The agent has disclosed the qualifications, professional designations, certifications or affiliations of the agent, if any, with respect to property assessment or appraisal.

9 I may revoke authorization at any time in writing to the ~~assessment review board clerk or the Municipal Government Board administrator~~ clerk of the assessment review board or the chair of the Municipal Government Board, as the case may be.

_____

Signature of the Assessed Person or Taxpayer

_____ _____

Printed name of signatory person and title Date (mm/dd/yyyy)