

BYLAW 1409/18
ESTABLISHMENT OF ASSESSMENT REVIEW BOARDS
STURGEON COUNTY, MORINVILLE, ALBERTA

BYLAW 1409/18 BEING A BYLAW OF STURGEON COUNTY, IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF ESTABLISHING ASSESSMENT REVIEW BOARDS.

WHEREAS, pursuant to section 454 of the *Municipal Government Act*, RSA 2000, c.M-26 and amendments thereto, a Council must by bylaw, establish a Local Assessment Review Board and a Composite Assessment Review Board to hear and adjudicate complaints made about assessments; and

WHEREAS, pursuant to sections 454.1(1) and 454.2(1) of the *Municipal Government Act*, a Council must appoint at least three persons as members of the Local Assessment Review Board (LARB), and at least two persons as members of the Composite Assessment Review Board (CARB), and further, must prescribe the term of office and any remuneration and expenses payable to each member appointed; and

WHEREAS, pursuant to section 454.11(2) and 454.21(4) of the *Municipal Government Act*, a Council may establish a one-member Local Assessment Review Board, and a one-member Composite Assessment Review Board to hear matters as set out in sections 34 and 40 of *Matters Relating to Assessment Complaints Regulation*, 2018, AR 201/2017; and

WHEREAS, pursuant to sections 454.1(2) and 454.2(2) of the *Municipal Government Act*, a Council must designate one member as Chair of the Local Assessment Review Board and one member as Chair of the Composite Assessment Review Board, and further, must prescribe the Chair's term of office and the remuneration and expenses, if any, payable to the Chair; and

WHEREAS, pursuant to section 456 of the *Municipal Government Act*, a Council must appoint a designated officer to act as the Clerk of the Assessment Review Boards having jurisdiction in the municipality and must prescribe the Clerk's remuneration and duties.

NOW THEREFORE, the Council of Sturgeon County, in the Province of Alberta, duly assembled, hereby enacts as follows:

PART 1 – TITLE, PURPOSE AND DEFINITIONS

Title

1. This Bylaw may be cited as the "Assessment Review Board Bylaw".

Purpose

2. The purpose of this bylaw is to establish Assessment Review Boards and set out the terms and conditions of appointment and membership for these boards as required by the *Municipal Government Act*.

Definitions

3. In this Bylaw:
- a. "Act" or "MGA" means the *Municipal Government Act*, RSA 2000, c.M-26, and amendments thereto.
 - b. "Agent" means a person representing the Complainant for a fee – usually a Tax Agent or Lawyer.
 - c. "Assessment Review Board" or "ARB" means either the Local Assessment Review Board or the Composite Assessment Review Board.
 - d. "Chair" means the Assessment Review Board Member designated as Chair by Council.
 - e. "Clerk" means the Designated Officer appointed by Council to act as Clerk of the Assessment Review Boards having jurisdiction in the municipality, pursuant to section 456 of the *Municipal Government Act*.
 - f. "Composite Assessment Review Board" or "CARB" means a board established to hear complaints about matters referred to in section 460.1(2) of the *Municipal Government Act*.
 - g. "Council" means the Council of Sturgeon County.
 - h. "Local Assessment Review Board" or "LARB" means a board established to hear complaints about matters referred to in section 460.1(1) of the *Municipal Government Act*.
 - i. "Member" means a member of an Assessment Review Board duly appointed by Council in accordance with the *Municipal Government Act*.
 - j. *Matters Relating to Assessment Complaints* or "MRAC" means *Matters Relating to Assessment Complaints Regulation*, 2018, AR 201/2017, and amendments thereto.
 - k. "One-member CARB" means a one-member board having jurisdiction to deal with such matters as set out in section 40 of the MRAC.
 - l. "One-member LARB" means a one-member board having jurisdiction to deal with such matters as set out in section 34 of the MRAC.
 - m. "Presiding Officer" means the member "in charge" of the hearing who acts as the spokesperson for the panel to open and close the hearing and give instructions to the parties.
 - n. "Provincial Member" means a member appointed to an Assessment Review Board by the Minister under section 454.21(2) of the MGA.

PART 2 – ESTABLISHMENT AND CONDUCT OF ASSESSMENT REVIEW BOARDS

4. Council hereby establishes the following Assessment Review Boards:
- a. Three-member Local Assessment Review Board;
 - b. Three-member Composite Assessment Review Board;
 - c. One-member Local Assessment Review Board;
 - d. One-member Composite Assessment Review Board.

5. In accordance with section 52(1) of MRAC, within 30 days of Council establishing a Composite Assessment Review Board, the municipality must provide written notice of that fact to the Minister.
6. The Assessment Review Boards shall carry out their duties and responsibilities and conduct themselves in accordance with the *Municipal Government Act* and its Regulations, and the bylaws, policies and procedures of Sturgeon County.

PART 3 – MEMBERSHIP OF ASSESSMENT REVIEW BOARDS

7. Council must appoint, by resolution, at least three persons as members of the Local Assessment Review Board, and at least two persons as members of the Composite Assessment Review Board.
8. The term of office for members is three years. Within the resolution, Council must specify the beginning and end dates of the term of office of the member.
9. Council will, by resolution, appoint members as required to LARBs and CARBs when membership terms expire or as vacancies occur.
10. All member vacancies shall be advertised to request formal submission of applications from any individuals holding an interest in the region.
11. Members may be reappointed for successive terms; however, there will be no automatic succession appointments.
12. Council may choose to appoint the same persons who serve as members of the Local Assessment Review Board to the Composite Assessment Review Board.
13. Remuneration and travelling expenses for members shall be in accordance with remuneration as specified under Sturgeon County bylaws, policies and procedures and shall be established by Council from time to time.

PART 4 – PANELS OF ASSESSMENT REVIEW BOARDS

14. In accordance with section 53(3) of MRAC, in order for a member of a panel of an Assessment Review 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.
15. A person may not be a member of a panel of an Assessment Review Board if the person:
 - a. is an assessor;
 - b. is an employee of the municipality for which the assessment review board is established;
 - c. is an agent; or
 - d. is a member of Council.

16. Three-member LARB: Where a hearing is to be held in respect of a complaint referred to in section 460.1(1) of the MGA, the Chair of the Local Assessment Review Board must convene a panel of three of its members to hear the compliant.
17. Quorum of a three-member LARB panel is two members.
18. Three-member CARB: Where a hearing is to be held in respect of a complaint referred to in section 460.1(2) of the MGA, the Chair of the Composite Assessment Review Board must convene a panel of three of its members to hear the compliant. The panel must consist of two members of the Composite Assessment Review Board appointed by the Chair and one Provincial member appointed by the Minister in accordance with the regulations.
19. Quorum of a three-member CARB panel is two members, one of whom must be the Provincial member.
20. One-member LARB: The Chair may convene a panel of one of its members to hear matters pertaining to section 34 of MRAC.
21. One-member CARB: The Chair may convene a panel of one Provincial member to hear matters pertaining to section 40 of MRAC.
22. Where a LARB panel consists of three members, the panel members must choose a Presiding Officer from among themselves.
23. The Provincial Member is the Presiding Officer of every panel of a CARB.
24. Where a panel has only one member, that member is the Presiding Officer.

PART 5 – CHAIR OF THE ASSESSMENT REVIEW BOARDS

25. A Chair shall be appointed by Council for a term of one year and will fulfill their duties as set out in the MGA.
26. One Chair may be appointed for both LARB and CARB, or two Chairs may be appointed, one Chair for LARB and one Chair for CARB.
27. The Chair may delegate to any other member duly appointed any of the powers, duties or functions of the Chair. The Chair will provide notice to the Clerk of any delegation.
28. The Chair may replace a member of a panel as provided for in the regulations.

PART 6 – CLERK OF THE ASSESSMENT REVIEW BOARDS

29. The Clerk will be a Designated Officer appointed by Council who meets the qualification requirements as set out in the MGA and regulations and will fulfill their duties and act in accordance with the MGA and County bylaws, policies and procedures.
30. The Clerk shall be the Senior Legislative Services Officer or her/his designate.

31. The Clerk must not be an assessor or a designated officer having authority to grant or cancel tax exemptions or deferrals under section 364.1 of the MGA.
32. The Clerk shall be an employee of Sturgeon County. Remuneration and expenses shall be in accordance with Sturgeon County's payroll schedules.


PART 7 – TRANSITIONAL PROVISIONS, REPEAL AND EFFECTIVE DATE

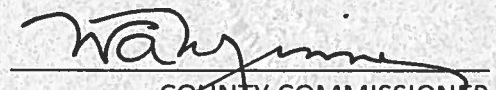
33. Any member of the Assessment Review Boards at the time of this bylaw coming into force is deemed to be a member of the Assessment Review Boards.
34. Bylaw 1208/10 Establishment of Assessment Review Boards, and any amendments thereto are hereby repealed upon this Bylaw coming into effect.
35. This Bylaw shall come into force and take effect upon the date of third reading.

READ a first time this 12th day of June 2018.

READ a second time this 12th day of June 2018.

READ a third time this 12th day of June 2018.



MAYOR

COUNTY COMMISSIONER

<p>If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.</p>
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