

VILLAGE OF EMPRESS BYLAW NO. 2021-07

A bylaw to establish a Joint Local Assessment Review Board and a Joint Composite Assessment Review Board

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

WHEREAS The Member Municipalities jointly wish to establish a Joint Assessment Review Board to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *Municipal Government Act* in respect of assessment complaints made by their respective taxpayers of a Partner Municipality;

WHEREAS it is deemed expedient by Council that a Bylaw to enable municipalities to provide a mechanism for citizens to appeal their property assessment notices.

NOW THEREFORE the Council in the Village of Empress, in the Province of Alberta, in open meeting assembled, authorizes the member municipality to enter into an agreement with other municipalities to establish a Joint Local Assessment Review Board (LARB), and a Joint Composite Assessment Review Board (CARB).

Council in the Village of Empress enacts as follows:

1. **SHORT TITLE:** This Bylaw may be referred to as the, '**Joint Assessment Review Boards Bylaw**'.

2. DEFINITIONS:

- (1) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the *Municipal Government Act* (MGA).
- (2) In this bylaw the following terms shall have the meanings shown:
 - (a) "Board" means the Joint Assessment Review Board;
 - (b) "Composite Assessment Review Board" or "CARB" means the Composite Assessment Review Board established in accordance with the MGA hears complaints on assessment notices for property other than the property described in section 2(2)(d) of this bylaw and section 460.1 of the MGA;
 - (c) "Designated Officer of the Joint Assessment Review Board (Designated Officer)" means the person appointed to carry out

the duties and functions of the clerk of the assessment review boards in accordance with section 456 of the *MGA*;

- (d) "" Local Assessment Review Board" or "LARB" means the Local Assessment Review Board established in accordance with the *MGA* who hears complaints about assessment notices for:
 - i. residential property with 3 or fewer dwelling units, or
 - ii. farm land, or
 - iii. a tax notice other than a property tax notice, business tax notice or improvement tax notice;
- (e) "Member" means a member of the Joint Assessment Review Board;
- (f) "Minister" means the Minister determined by the Province to be responsible for the *MGA*;
- (g) "Partner Municipality" means a municipality who enters into an agreement to establish the Joint Assessment Review Board and who enacts a bylaw substantially in the form of this bylaw;
- (h) "Provincial Member" means a person appointed as a provincial member to a GARB by the Minister.

3. Partner Municipalities

- (1) The Partner Municipalities hereby jointly establish the Joint Assessment Review Board to exercise the functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board to have jurisdiction in their municipalities and those of the Partner Municipalities
- (2) Each Partner Municipality is responsible for establishing filing fees and administering policies in respect of refunding filing fees in accordance with the *MGA* and the *Matters Relating to Assessment Complaints Regulation*.
- (3) may make recommendations to the Designated Officer concerning the revocation of appointment of a member

4. Appointment of Board Members

- (1) The Designated Officer shall appoint not more than 20 citizens-at-large to be Members of the Board.
- (2) Each Partner Municipality will appoint and train a minimum of one member, preferable a citizen-at-large.

5. Establishment of Boards

The following joint Assessment Review Boards are established:

- (a) a LARB that hears complaints referred to in section 460.1 (1) of the *MGA*; and
- (b) a CARB that hears complaints referred to in section 460.1(2) of the *MGA*.

6. Jurisdiction of the Board

The Board shall have jurisdiction to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *MGA* in respect of assessment complaints made by taxpayers of a Partner Municipality.

7. Terms of Appointment

- (1) Unless otherwise stated in ~~their~~ appointment letters, all Members are appointed for three-year terms
- (2) If a vacancy on the Board occurs at any time the Partner Municipality may recommend the appointment a new person to fill the vacancy for the remainder of that term.
- (3) A Member may be re-appointed to the Board at the expiration of his/her term.
- (4) A Member may resign from the Board at any time on written notice to the Designated Officer to that effect.
- (5) The Designated Officer may remove a Member for cause or misconduct,
- (6) Upon being appointed, the Member must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

8. Panels of the Board

- (1) The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels to consist of:
 - (a) Three persons selected by the Designated Officer from the Board Members when the panel is acting as a Local Assessment Review Board: or
 - (b) Two persons selected by the Designated Officer from the Board Members plus one member appointed by the Minister when the panel is acting as a Composite Assessment Review Board: or
 - (c) A single member appointed by the Minister when the panel is acting as a Single member Individual Composite Assessment Review Board: or
 - (d) A Single member selected by the Designated Officer when the Board is acting as a Single Member Local Assessment Review Board

- (e) Where possible, the Designated Officer shall include at least one member from the Partner Municipality where the complaint arises on a 3-person panel.
- (2) Each Panel shall choose the Chairperson among themselves, provided however that:
 - (a) The provincial member must be the chairperson of a panel sitting as the Composite Assessment Review Board; and
 - (b) The provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board.

9. Chairperson

- (1) The Chairperson of the panel:
 - (a) Will preside over and be responsible for the conduct of meetings;
 - (b) May limit a submission if it is determined to be repetitious or in any manner inappropriate; and
 - (c) Will vote on matters submitted to the panel unless otherwise disqualified.

10. Designated Officer of the Joint Assessment Review Board

- (1) The position of Designated Officer of the Joint Assessment Review Board to carry out the duties and functions of the Assessment Review Board Clerk is hereby established.
- (2) The Designated Officer of the Board shall be the person designated by the Administrator of the Partner Municipality where the complaint arises, who shall determine the remuneration of the Designated Officer.
- (3) The Designated Officer is authorized to enter into agreements on behalf of the Board with other non-partner municipalities to provide Assessment Review Board Services.
- (4) The Designated Officer:
 - (a) shall assist the Board in fulfilling its mandate;
 - (b) may delegate to an employee, the duties and functions of the Assessment Review Board Clerk provided they have successfully completed the training as prescribed by the Minister;
 - (c) shall issue instructions to independent legal counsel for the Boards when required;
 - (d) may, at the request of a Presiding Officer of a panel of the Board sign orders, decisions and documents issued by the Board;
 - (e) may set fees payable for persons to obtain copies of the Board's decisions and documents.

11. Hearings

- (1) Hearings will be held at such time and place as determined by the Designated Officer.
- (2) The proceedings of the Board must be conducted in public except where the Board deals with information protected from disclosure under the provisions of the *Freedom of Information and Protection of Privacy Act* and section 464.1 of the MGA.

12. Remuneration

- (1) Board members shall receive honorariums for adjudicating at formally scheduled hearings. Honorariums shall be awarded by the Partner Municipality where the appeal was filed in consideration of reimbursement of regular travel expenses (mileage, meals, etc.) and meeting fees as per the policy of the Partner Municipality where the appeal was filed.

13. Quorum and Voting

- (1) The quorum of panels of the Board shall be as established by the MGA< namely:
 - (a) Two members of a panel acting as a local assessment review board; and
 - (b) One citizen at large or elected official and the Provincial member of a panel acting as a composite assessment review board.
- (2) All members must vote on all matters before the board unless a pecuniary interest or a conflict of interest is declared.
- (3) The majority vote of those members present and voting constitutes the decision of the board.
- (4) Where a member of a panel absents himself or herself from the proceedings due to a conflict or interest or a pecuniary interest, the Designated Officer shall appoint a replacement member to the panel.

14. Commencement of Complaints

- (1) In accordance with the MGA, a taxpayer may commence an assessment complaint by:
 - (a) mailing or delivering to the address specified on the assessment or tax notice a complaint in the form set out in the '*Matters Relating to Assessment Complaints Regulation*' , Alberta Regulation 201/2017 (Regulations) and within the time limits specified in the MGA; and
 - (b) paying the applicable fee as set out in the Agreement for Joint Assessment

15. Rules of Order

- (1) The Board will conduct hearings in accordance with :
 - (a) the provisions of the *MGA* and related regulations;
 - (b) principles of natural justice and procedural fairness; and
 - (c) its policies and procedures.

16. Adjournments

- (1) Except in exceptional circumstances as determined by the board, the board may not grant postponement or adjournment of a hearing.
- (2) A request for a postponement or an adjournment must be in writing and contain the reasons for the postponement or adjournment, as the case may be.
- (3) Subject to the timelines specified in Section 468 of the *MGA*, if the board grants a postponement or adjournment of a hearing, the board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

17. Notice of Decisions & Record of Hearing

- (1) After the hearing of a complaint, the Designated Officer shall:
 - (a) under direction of the Presiding Officer, assist with the preparation of the decision or order of the Board and the reasons for the decision in compliance with the *MGA*; and
 - (b) arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the *MGA* and Regulations.
- (2) The Designated Officer will maintain a Record of Hearing in accordance with the *MGA* and the Regulations.

18. Delegation of Authority

- (1) In accordance with its authority under *MGA*, Council hereby delegates to the Designated Officer the authority to :
 - (a) mailing or delivering to the address specified on the assessment or tax notice a complaint in the form set out in the '*Matters Relating to Assessment Complaints Regulation*', Alberta

Regulation 201/2017 (Regulations) and within the time limits specified in the *MGA*; and
 - (b) jointly appoint a Member as the Chair of the LARB and CARB and prescribe the term of office and the remuneration and expenses, if any, payable to the Chair.

19. Reimbursement of Costs

- (1) The member Partner Municipality where the complaint arises shall pay for the administrative costs associated with the operation of the Joint Assessment Review Board. Recovery costs from member Municipalities will be set out in the agreements established.

20. Severability

- (1) If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed and the remainder of the bylaw is deemed valid.

21. GENERAL MATTERS

- (1) This Bylaw comes into full force and effect at time of passage.
- (2) Bylaw 3-2010 is hereby repealed.

Read a first time this 20th day of May, 2021.

Read a second time this 16th day of September, 2021.

Read a third and final time this 16th day of September, 2021.

Carmen Cooper

Mayor

Debbie Ross

CAO

VILLAGE OF EMPRESS
In the Province of Alberta By-Law
No. 7-2021

APPENDIX "A"

A By-Law to authorize a Schedule of Fees for Assessment Complaints & Joint
Assessment Review Board Allowances

Village of Empress - Schedule of Fees	
Assessment Complaint Fees	
All Assessed Property	\$50.00 per complaint
Assessment Review Board Allowances	
Chairperson	\$250 per day
Board Member	\$200 per day
Mileage	\$.505 per km
Meals	\$30 per day