

**TOWN OF MILK RIVER
BYLAW 1039-23**

**BEING A BYLAW OF THE TOWN OF MILK RIVER, IN THE PROVINCE OF ALBERTA, FOR
THE PURPOSE OF ESTABLISHING A REGIONAL ASSESSMENT REVIEW BOARD**

WHEREAS, section 454 of the *Municipal Government Act*, states that council must by bylaw establish a local assessment review board and a composite assessment review board; and

WHEREAS, section 455(1) of the *Municipal Government Act*, states that two or more councils may agree to jointly establish the local assessment review board or the composite review board, or both, to have jurisdiction in their municipalities; and

WHEREAS, the Oldman River Regional Services Commission (Commission) and Municipalities within the region, jointly wish to establish a Regional Assessment Review Board to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *Municipal Government Act* in respect of assessment complaints made by an assessed person or taxpayer of a Regional Member Municipality;

NOW THEREFORE, the Council of the Town of Milk River, duly assembled, enacts as follows:

1. TITLE

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

2. DEFINITIONS

2.1 Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the MGA.

2.2 In this bylaw the following terms shall have the meanings shown:

- a. **Alternate** means a person who is available to perform the duties of a member in the event the member is unable to fulfil Board duties.
- b. **Board** means the Regional Assessment Review Board.
- c. **CARB** means the Composite Assessment Review Board established in accordance with the *Municipal Government Act* hears complaints on assessment notices for property other than the property described in section 460.1 of the *Municipal Government Act*.
- d. **Clerk** means the person appointed to carry out the duties and functions of the assessment review board as required under section 456 of the *Municipal Government Act*.
- e. **Citizen-at-large** means a person who does not represent a specific organization and is appointed by Council.
- f. **LARB** means the Local Assessment Review Board established in accordance with the *Municipal Government Act* hears complaints on

assessment notices for property other than the property described in section 460.1 of the *Municipal Government Act*.

- g. **Member** means a member of the Regional Assessment Review Board.
- h. **MGA** means the *Municipal Government Act* of Alberta, RSA 2000, Ch. M-26, as amended and Regulations passed under that Act.
- i. **Provincial Member** means a person appointed as a provincial member to a CARB by the Minister in accordance with the *Municipal Government Act* and the *Matters Relating to Assessment Complaints Regulation*.
- j. **Regional Member Municipality** means those municipalities who enter into an agreement with the Commission to jointly establish a Regional Assessment Review Board and who enact a bylaw substantially in the form of this bylaw.
- k. **Regulations** means the Matters Relating to Assessment Complaints Regulation.

3. ESTABLISHMENT OF BOARDS

3.1 That Council hereby establishes the following boards:

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

3.2 The Regional Municipal Members, which includes the Town of Milk River hereby jointly establish the Regional Assessment Review Board to exercise functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board.

3.3 Each Member Municipality is responsible for establishing filing fees and administering policies in respect to refunding filing fees in accordance with the *MGA* and the Regulations.

4. JURISDICTION OF THE BOARD

4.1 That the Boards shall have jurisdiction to exercise the functions of a Local Assessment Review Board and the functions of a Composite Review Board under the provision of the *MGA* in respect of assessment complaints made by taxpayers of a Regional Member Municipality.

5. APPOINTMENT OF BOARD MEMBERS

5.1 Each Member Municipality may elect to appoint one Citizen-at-large and one Council member to be a Board Member by resolution of Council.

5.2 The Clerk shall appoint Citizens-at-large as required to fulfill the needs of the Board so long as they are residents of a Member Municipality.

5.3 The Board shall consist of a minimum of twenty members.

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6. TERMS OF APPOINTMENT

- 6.1 Unless otherwise stated, all Members are appointed for three-year terms.
- 6.2 If a vacancy on the Board occurs the Member Municipality who made the appointment, or the Clerk, may appoint a new person to fill the vacancy.
- 6.3 A Member may be re-appointed to the Board at the expiration of his/her term.
- 6.4 A Member may resign from the Board at any time on written notice to the Clerk and to the Member Municipality to that effect.
- 6.5 The Member Municipality may remove their designated Member at any time.
- 6.6 The Clerk may remove a Member for cause or misconduct and will report their removal to the Member Municipality who made the appointment.
- 6.7 Upon being appointed, the Member must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

7. CHAIR

- 7.1 In accordance with section 11 of this Bylaw, the Clerk shall:
 - a. jointly appoint a Member as the Chair of the LARB and CARB;
 - b. prescribe the term of office for the Chair; and
 - c. prescribe the remuneration and expenses, if any, payable to the Chair.
- 7.2 The Chair, or designate, shall convene Members for a panel to hear assessment complaints as required in the *MGA* and section 8 of this Bylaw.

8. PANELS OF THE BOARD

- 8.1 The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require:
 - a. a three persons panel when the Board is acting as a Local Assessment Review Board;
 - b. a two persons panel when the Board is acting as a Composite Assessment Review Board; or
 - c. a single member when the Board is acting as a Single Member Composite Assessment Review Board or a Single Member Individual Local Assessment Review Board.
- 8.2 When sitting as the CARB, the Presiding Officer shall be the appointed Provincial Member.
- 8.3 When sitting as the LARB the Presiding Officer shall be the determined by the panel.

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- 8.4 Where a panel has only one Member, that Member is the Presiding Officer.
- 8.5 Unless an order from the Minister authorizes otherwise, the panel may not:
- a. consists of more than one councillor to a three persons panel; and,
 - b. a single member CARB or LARB panel cannot consist of a councillor.
- 8.6 When possible, a three person panel will include one Member who is from the municipality under whose jurisdiction the complaint arises.

9. PRESIDING OFFICER

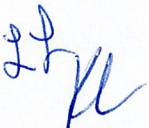
- 9.1 The Presiding Officer of a panel:
- a. will preside over and be responsible for the conduct of meetings;
 - b. may limit a submission if it is determined to be repetitious or in any manner inappropriate; and
 - c. will vote on matters submitted to the panel unless otherwise disqualified.

10. CLERK OF THE REGIONAL ASSESSMENT REVIEW BOARD

- 10.1 That Council jointly appoints the Chief Administrative Officer of the Oldman River Regional Services Commission as the Assessment Review Board Clerk of the Regional Assessment Review Board.
- 10.2 The Clerk shall:
- a. assist the Board in fulfilling its mandate; and
 - b. prescribe the remuneration and expenses payable to each member of the Assessment Review Board in accordance with the agreement;
 - c. may delegate to an employee the duties and functions of the Assessment Review Board Clerk providing they have successfully completed the training as prescribed by the Minister;
 - d. shall issue instructions to independent legal counsel for the Board or panel of the Board; and,
 - e. may, at the request of the Presiding Officer of a panel of the Board sign orders, decisions and documents issued by the panel of the Board.

11. DELEGATION OF AUTHORITY TO THE CLERK

- 11.1 In accordance with its authority under the MGA, Council hereby delegates the Clerk the authority to:
- a. appoint Citizens-at-large to the Regional Assessment Review Board;



- b. jointly prescribe remuneration and expenses payable to each Member of the Board in accordance with the agreement; and
- c. 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.

12. HEARINGS

- 12.1 Hearings will be held at such time and place as determined by the Clerk.
- 12.2 The proceedings and deliberations 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*.

13. QUORUM AND VOTING

- 13.1 The quorum for panels of the Board shall be as established by the *MGA*, namely:
 - a. two Members of a panel acting as a LARB; and
 - b. one Member and the Provincial Member of a panel acting as a CARB.
- 13.2 All members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- 13.3 The majority vote of those Members present and voting constitutes the decision of the Board.
- 13.4 Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or a pecuniary interest, a replacement member of the panel shall be appointed.

14. CONFLICT OF INTEREST

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

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

15. PECUNIARY INTEREST

- 15.1 The pecuniary interest provisions of the MGA apply to all members of the Board while attending meetings of the Board.
- 15.2 A Board member who fails to declare a pecuniary interest in a matter before the Board or fails to absent himself or herself from proceedings dealing with such a matter, ceases to be a member of the Board.

16. COMMENCEMENT OF APPEALS

- 16.1 In accordance with the MGA, an assessed person or a taxpayer may commence an assessment complaint by:
 - a. mailing or delivering to the address specified on the assessment or tax notice a complaint in the form set out in the '*Matters Relating to Assessment Complaints*' regulation and within the time specified in the MGA; and
 - b. paying the applicable fee.

17. RULES OF ORDER

- 17.1 The Board will conduct hearings and board meets in accordance with:
 - a. the provisions of the MGA and related regulations;
 - b. principals of natural justice and procedural fairness; and
 - c. the Board's own policies and procedures.

18. ADJOURNMENTS AND POSTPONEMENTS

- 18.1 Adjournments and postponements must be granted in accordance with the MGA and the regulations.
- 18.2 The Board may in its discretion grant adjournments of a hearing for such purposes as it feels necessary to ensure proper consideration of the issues before it, including:
 - a. allowing the Board to obtain a legal opinion or other professional guidance; or
 - b. to allow a viewing by the Board of the site in respect of which the appeal is being made.
- 18.3 Where the parties to an appeal consent to an adjournment of the hearing, such adjournment may be granted by the Chairperson after consultation with the Members individually (whether in person, by telephone or by e-mail) without the need to convene a formal meeting. In such a case, the Board is deemed to have

convened and the hearing is deemed to have commenced as of the date of such consultation.

19. NOTICE OF HEARING AND RECORD OF HEARING

19.1 After the hearing of a complaint, the Clerk shall:

- a. under direction of the Presiding Officer, prepare minutes of the hearing, 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*.

19.2 The Clerk will maintain a record of the hearing in accordance with the *MGA* and the regulations.

20. REIMBURSEMENT OF COSTS

20.1 The Oldman River Regional Services Commission shall pay for the administrative costs associated with the operation of the Regional Assessment Review Board. Recovery of costs from Regional Member Municipalities will be as set out in the agreements established.

21. RESCINDING OF BYLAW

21.1 Bylaw No. 1034 is hereby repealed in its entirety.

22. EFFECTIVE DATE

22.1 This bylaw is effective when it received third reading and is signed by the Chief Elected Official and the Chief Administrative Officer, or designate, in accordance with the *MGA*.

Read a First Time this 13th day of February 2023.

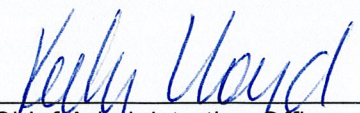
Read a Second Time this 13th day of February 2023.

Received Unanimous Consent for consideration of third reading this 13th day of February 2023.

Read a Third and Final Time this 13th day of February 2023.



Mayor



Chief Administrative Officer

Schedule "C" Responsibilities

AC = Assistant Clerk from Member Municipality

A = Assessor from Member Municipality

C = Clerk for Regional Board (ORRSC or as designated by Chief Administrative Officer)

	Receipt of Appeal
AC	<ul style="list-style-type: none"> • Collect fee
AC	<ul style="list-style-type: none"> • Review appeal for validity/compliance with legislation
AC	<ul style="list-style-type: none"> • Open file and send to Assessor & Clerk

	Initial Stages
A/AC	<ul style="list-style-type: none"> • Preliminary discussions and disclosure of information occurs between Complainant and Assessor
A/AC	<ul style="list-style-type: none"> • Assessor advises Assistant Clerk if matter is resolved or proceeding to appeal
AC	<ul style="list-style-type: none"> • If resolved, Assistant Clerk advises Clerk and administers withdraw in accordance with local practice (refund fee MGA Sec, 481(2))
AC	<ul style="list-style-type: none"> • If proceeding, Assistant Clerk advises Clerk and forwards copy of all appeal documents
AC	<ul style="list-style-type: none"> • Assistant Clerk advises Regional Clerk of hearing location preference

	Confirmation of Receipt of Appeal
C	<ul style="list-style-type: none"> • Review appeal for appeal type/validity/compliance with legislation
C	<ul style="list-style-type: none"> • Determine if issue exists for merit hearing

	Assignment of Resources
C	<ul style="list-style-type: none"> • Open file/identify all parties involved
C	<ul style="list-style-type: none"> • Assign administrative support and Board members
C	<ul style="list-style-type: none"> • Establish hearing date, schedule facility, Board members

	Send Notice of Hearing to Complainant
C	<ul style="list-style-type: none"> • Copies to Assistant Clerk, Assessor and Minister (if CARB)
C	<ul style="list-style-type: none"> • Copies if necessary to property owner, agent, lessee, etc...

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	Disclosure
AC/A	• Complainant provides first disclosure to Assistant Clerk and Assessor
AC	• Assistant Clerk date stamps submission and forwards a copy to Clerk
A	• Assessor submits response to Assistant Clerk and Complainant
AC	• Assistant Clerk date stamps Assessor's submission and forwards a copy to Clerk
AC	• Complainant provides rebuttal to Assistant Clerk and Assessor
AC	• Assistant Clerk date stamps submission and forwards a copy to Clerk

	Agenda
C	• Clerk verifies all disclosures
C	• Clerk verifies attendance of all parties
C	• Clerk produces agenda packages and provides copies at the hearing for members and public
C	• Clerk liaises with Board and provides all material necessary – including legislation
C	• Clerk prepares templates for minutes and decisions of Board

	Appeal Hearing
C	• Clerk attends hearing and produces minutes that identify all issues presented to Board
C	• Clerk attends deliberations and produces a decision from the Board that identifies all issues, arguments, reasons for the decision (including both conforming and dissenting reasons)

	Send Notice to Complainant
C	• Copies to Assistant Clerk, Assessor and Minister (if CARB)
C	• Copies if necessary to property owner, agent, lessee, etc...

	Reporting
C	• Clerk provides Assistant Clerk with a reporting package of the appeal which includes:
C	– Invoice for services in accordance with agreement
C	– Copy of hearing minutes
C	– Statistics (where necessary)
C	– Feedback form to establish best practices and service standards for quality control
C	– Clerk compiles and retains a record of the hearing in accordance with legislation and regulations

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Schedule "D" Fees

Regional Assessment Board Fee

Annual Fee = \$500, payable to Oldman River Regional Services Commission.

Remuneration

Board Members and Clerk shall receive honorariums for adjudicating at formally scheduled Hearings or taking appropriate training. Honorariums shall be awarded on the following basis:

MERIT Half day – Four (4) hour block \$100.00

MERIT Full day – Four plus (4+) hour block, excluding lunch hour \$200.00

LARB Half day – Four (4) hour block \$100.00

LARB Full day – Four plus (4+) hour block, excluding lunch hour \$200.00

CARB Half day – Four (4) hour block \$200.00

CARB Full day – Four plus (4+) hour block, excluding lunch hour \$400.00

Board Members and the Clerk shall receive compensation for travel based on the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation for performing adjudication duties or taking appropriate training.

Board Members and the Clerk shall receive reimbursement for meals incurred while performing adjudication duties or taking appropriate training. A reasonable meal allowance will be offered and will most often be authorized and organized by the Clerk.

Guidance to limitations can be derived from the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation.

Board Members and the Clerk shall receive reimbursement for any lodging accommodations required while performing adjudication duties or taking appropriate training.

Provincial Members shall receive reimbursement for all expenses incurred and at the rates prescribed by the Province.



Category of Complaint Fee

Filing fees are determined and collected by Member Municipalities through either a Fees Bylaw or Fee Policy.

In response to recent provincial legislation, the affected Municipality will refund assessment complaint fees when the board or (on appeal) the Court of Queen's Bench decides in favour of the complainant. The fee will also be refunded if a complaint is withdrawn because agreement was reached with an assessor to correct the matter under complaint.

Requesting an appeal fee is at the discretion of municipality. Schedule 2 of *Matters Relating to Assessment Complaint Regulation, 2018*, Complaint Fee indicates:

	Complaint Fee
Residential 3 or fewer dwellings and farmland	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	Flat fee \$650 per major plant or facility
Designated industrial property – other	Flat fee \$50 per DIPAUID *
Equalized assessment	Flat fee \$650

* Designated Industrial Property Assessment Unit Identification

