



BYLAW NO. 2020-10

CENTRAL PEACE ASSESSMENT REVIEW BOARD

PURPOSE: Being a Bylaw of Birch Hills County, in the Province of Alberta, to update the Central Peace Assessment Review Board.

WHEREAS the Central Peace Assessment Review Board enables municipalities to provide a mechanism for citizens to appeal their property assessment and tax notices; and

WHEREAS Section 454 of the *Municipal Government Act*, RSA 2000, c M-26 provides 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*, provides that two or more councils may agree to jointly establish the assessment review board or the composite assessment review board, or both, to have jurisdiction in their respective municipalities;

AND WHEREAS Birch Hills County; Municipal District of Spirit River #133; Saddle Hills County; Town of Spirit River; and Village of Rycroft 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 and taxation complaints made by taxpayers of a Regional Partner Municipality.

NOW THEREFORE, the Council for Birch Hills County, enact as follows:

1. Definitions

- a. Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in Section 453(1) of the *Municipal Government Act*:
- b. In this Bylaw the following terms shall have the meaning shown:
 - i. *Board* shall mean the Central Peace Assessment Review Board.
 - ii. *CARB* means the Composite Assessment Review Board established by Council—under Section 454(b) or jointly established by two (2) or more councils under Section 455 of the *Municipal Government Act* that hears complaints about:

1. any matter referred to in Section 460(5) that is shown on an assessment notice for property that is not residential property or farm land;
 2. a business tax notice or an improvement tax notice; or
 3. a designated officer's decision to refuse to grant an exemption or deferral under Section 364.1 of the MGA.
- iii. *Central Peace Regional Partner Municipality* means those municipalities who enter into an agreement to jointly establish the Central Peace Assessment Review Board and who enact a Bylaw substantially in the form of this Bylaw.
- iv. *Chair* means the member of the assessment review board designated as chair under Section 455(2) of the Municipal Government Act.
- v. *Designated Officer* means the person appointed to carry out the duties and functions of the Clerk of the Assessment Review Board in accordance with Section 456(3) of the Municipal Government Act.
- vi. *Elected Official* means a Councillor duly elected by the electors of a respective municipality in compliance with the rules and regulations of the *Local Authorities Election Act*.
- vii. *Hearing* means the act of hosting a formal meeting by an officially constituted body to listen to evidence and pleadings initiated by a complainant.
- viii. *LARB* means the Local Assessment Review Board established by Council under Section 454(a) of the *Municipal Government Act* that hears complaints about an assessment notice for:
1. residential property with three (3) or fewer dwelling units;
 2. farmland; or
 3. a tax notice other than a property tax notice, business tax notice or improvement tax notice.
- ix. *Member* means a member of the Central Peace Assessment Review Board duly trained as per the Municipal Government Act of Alberta RSA 2000, Ch. M-26, and amendments thereto.
- x. *Minister* means the Minister determined by the Province to be responsible for the *Municipal Government Act*.
- xi. *MGA* means the *Municipal Government Act of Alberta, RSA 2000, Ch. M-26*, as amended and Regulations passed under the Act.
- xii. *Partner Municipalities* means Birch Hills County, MD of Spirit River #133, Birch Hills County, Town of Spirit River, and the Village of Rycroft.
- xiii. *Provincial Member* means a Composite Assessment Review Board member appointed by the Minister.

2. Establishment

- a. That the following Boards are established:
 - i. the Local Assessment Review Board; and
 - ii. the Composite Assessment Review Board.

- b. That the Partner Municipalities jointly establish the Central Peace 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.

3. Appointment of Board Members

- a. The Council of each Partner Municipality shall be responsible to appoint one or more Members to the LARBs and CARBs pursuant to this bylaw. Provided the member has taken the necessary training, the same individual may be appointed to a LARB and CARB.
- b. Each municipality may appoint one member of the Council to a LARB and CARB pursuant to this bylaw provided they have taken the necessary training, members of Council may be appointed to a LARB and CARB.
- c. Each municipality must rescind the appointment of a member-at-large or Councillor if the Member:
 - i. fails to successfully complete the training program set by the Minister;
 - ii. does not live up to their commitment to attend hearings; or
 - iii. is no longer eligible pursuant to the Act and regulations passed thereto.

4. Terms of Appointment

- a. Unless otherwise stated, all Members are appointed for three year terms.
- b. If a vacancy on the Board occurs at any time the Central Peace Regional Partner Municipality must appoint a new person to fill the vacancy for the remainder of that term.
- c. A Member may be re-appointed to the Board at the expiration of his/her term.
- d. A Member may resign from the Board at any time on written notice to the Designated Officer to that effect.
- e. Any participating municipality may remove their duly appointed member at any time on the recommendation of Designated Officer.

5. Panels of the Board

- a. 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:
 - i. three persons selected by the Chair from the Board Members when the panel is acting as a Local Assessment Review Board;
 - ii. two persons selected by the Chair from the Board Members plus one person appointed by the Minister when the panel is acting as a Composite Assessment Review Board;
 - iii. a single member selected by the Chair when the Board is acting as a One Member Local Assessment Review Board or a One Member Individual Composite Assessment Review Board;
 - iv. where possible, the Chair shall include on a three person panel a member who is from the municipality under whose jurisdiction the complaint arises.

- b. A one member panel may hear and decide one or more of the following matters but no other matter:
 - i. a complaint about a matter shown on a tax notice, other than a property tax notice to which the panel is a LARB;
 - ii. a complaint about a matter shown on an assessment notice, other than an assessment;
 - iii. a procedural matter, including, without limitations, 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;
 - iv. an administrative matter, including, without limitation, an invalid complaint;
 - v. any matter, other than an assessment, where all of the parties consent to a hearing before a one-member LARB or CARB panel.
- c. Each panel shall choose the Presiding Officer among themselves, provided however that:
 - i. the provincial member must be the Presiding Officer of a panel sitting as the Composite Assessment Review Board; and
 - ii. the provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board.

6. Presiding Officer

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

7. Jurisdiction of the Board

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

8. Designated Officer of the Board

- a. The Partner Municipalities jointly appoints the clerk and the clerk acts as the Designated Officer.
- b. The Designated Officer has the duties as set out in this Bylaw and any other duties assigned by the Central Peace Assessment Review Board.
- c. The Designated Officer may appoint Acting Clerks to perform the Designated Officer duties and functions provided they have successfully completed the training as prescribed by the Minister.

- d. The Designated Officer shall assist the Board in fulfilling its mandate.

9. Hearings

- a. Hearings will be held at such time and place as determined by the Designated Officer in collaboration with the Board.
- b. 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.

10. Remuneration

- a. Board Members shall receive honorariums for adjudicating at formally scheduled Hearings or taking appropriate training. Honorariums shall be paid at the rate set by each municipality providing the member to sit on the Board.
- b. Board Members and the Designated Officer shall receive compensation for travel based on the rate set by each municipality providing the member to sit on the Board for performing adjudication duties or taking appropriate training.
- c. Board Members and the Designated Officer shall receive reimbursement for meals incurred while performing adjudication duties or taking appropriate training based on the rate set by each municipality providing the member to sit on the Board.
- d. Board Members and the Designated Officer shall receive reimbursement for any lodging accommodations required while performing adjudication duties or taking appropriate training based on the rate set by each municipality providing the member to sit on the Board.
- e. Provincial Members shall receive reimbursement for all expenses incurred and at the rates prescribed by the Province.

11. Quorum and Voting

- a. In accordance with Section 458 of the MGA, quorum for panels of the Board shall be as follows with only one elected official sitting on any panel,
 - i. where a panel of a LARB consists of three (3) members, a quorum is two (2) members;
 - ii. where a panel of a CARB consists of three (3) members, a quorum is two (2) members, one of whom must be the provincial member; and
 - iii. where a panel consists of one member that member cannot be an elected official.
- b. All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- c. The majority vote of those Members present and voting constitutes the decision of the Board.
- d. Where a member of a panel absents himself or herself from the proceedings

due to a conflict of interest or a pecuniary interest, the Chair shall appoint a replacement member of the panel.

12. Conflict of Interest

- a. 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 absent himself or herself from board proceedings while that matter is being discussed, provided that prior to leaving the meeting, the member:
 - i. declares that he or she has a conflict of interest; and
 - ii. describes in general terms the nature of the conflict of interest.
- b. The Designated Officer shall cause a record to be made in the Minutes of the members' absence and the reasons for it.
- c. 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:
 - i. 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
 - ii. 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.

13. Pecuniary Interest

- a. The pecuniary interest provisions of the MGA apply to all Members of the Board while attending meetings of the Board, as though they were councillors attending meetings of council.
- b. 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.

14. Commencement of Appeals

- a. In accordance with Section 460 of the MGA, a taxpayer may commence an assessment appeal by:
 - i. 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
 - ii. paying the applicable fee as established by each participating municipality.

15. Rules of Order

- a. The Board will conduct hearings in accordance with:
 - i. the express provisions of the MGA and related regulations; and
 - ii. principles of natural justice and procedural fairness.

16. Adjournments

- a. Except in exceptional circumstances as determined by the Board, the Board may not grant postponement or adjournment of a hearing.
- b. 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.
- c. Subject to the timelines specified in the MGA, RSA 2000 and amendments thereto 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

- a. After the hearing of a complaint, the Designated Officer shall:
 - i. 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
 - ii. arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the MGA and the *'Matters Relating to Assessment Complaints Regulation'*, Alberta Regulation 201/2017.
- b. The Designated Officer will maintain a record of the hearing in accordance with the MGA and *'Matters Relating to Assessment Complaints Regulation'*, Alberta Regulation 201/2017.

18. Delegation of Authority

- a. In accordance with its authority under MGA Section 203(1) to delegate power, Council hereby delegates to the Chair:
 - i. its authority under the MGA Section 454.1(1)(a) and Section 454.2(1)(a) to appoint members of the Central Peace Assessment Review Board to hear and decide on issues relative to assessment complaints;

19. Complaint Costs

- a. All administrative costs associated with complaints relative to assessment notices are to be borne by the municipality receiving the complaint.

20. Severability

- a. 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.

21. Repeal

- a. Bylaw 2018-09, the Central Peace Assessment Review Board Bylaw, is repealed.

22. In Force

- a. This Bylaw shall come into full force and effect on the day that it is finally passed by Council by giving it third and final reading and it is signed in accordance with the MGA.

Read a first time this 10th day of December, 2020

Read a second time this 10th day of December, 2020

Read a third time this 10th day of December, 2020

Original to be signed

Reeve
Gerald Manzulenko

Original to be signed

Chief Administration Officer
Rick Bastow