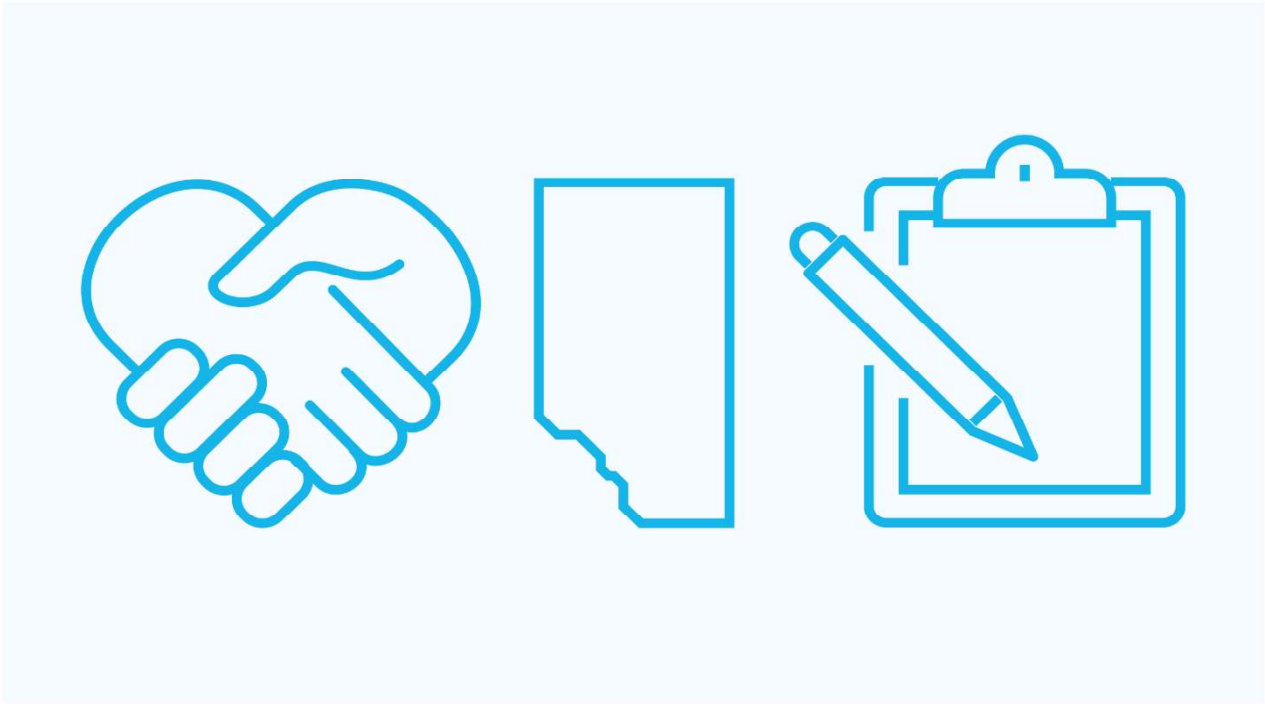
2025-26 Municipal Accountability Program Report

Birch Hills County



Alberta

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Municipal Affairs

Birch Hills County 2025-2026 Municipal Accountability Program Report

The Municipal Accountability Program is intended as a program of support and collaboration for municipal Chief Administrative Officers to either confirm compliance with requirements of municipal legislation or to identify concerns and develop corrective solutions where needed. The scope of this report is limited to confirming the compliance or lack of compliance with mandatory legislative requirements. The content of the report does not constitute an opinion on the legal effectiveness of any documents or actions of the municipality, which should be determined in consultation with independent legal advice.

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Section 1: Introduction

1.1 Our Commitment

Alberta Municipal Affairs is committed to assisting municipalities in providing well-managed, accountable local government to Albertans. To achieve this, Municipal Affairs plays an important role in assisting and supporting municipalities in Alberta through various programs to foster capacity building, transparency, and accountability, which are essential elements for responsible local government.

The *Municipal Government Act* (*MGA*), which provides the legislative framework for local government in Alberta, has numerous mandatory requirements that may at times seem overwhelming and difficult to manage for municipalities. Municipalities are also bound by other statutes and corresponding regulations that fall under the purview of Municipal Affairs. Compliance with these statutes and regulations is essential to good governance, the successful operation of a municipality, and the viability, safety, and well-being of a community. The Municipal Accountability Program is designed to help municipal officials successfully meet the challenges involved in responding to this wide range of legislative needs.

1.2 The Municipal Accountability Program

With a focus on continuing to strengthen municipal accountability and transparency, the purpose of this program is to:

- enhance their knowledge of mandatory legislative requirements with a primary focus on the *MGA*;
- assist municipalities in achieving legislative compliance;
- support municipalities in being well-managed, accountable, and transparent; and
- provide a collaborative partnership between Municipal Affairs and municipalities to address legislative discrepancies that may exist.

The Municipal Accountability Program consists of multi-year review cycles ordered by the Minister under the authority of Section 571 of the *MGA*. Municipalities with populations of 2,500 or less are automatically scheduled for a review once every five years. The county was selected for a municipal accountability program review in the 2025-2026 program year.

Working with the chief administrative officer (CAO), support is provided to mitigate any minor legislative gaps that may be identified. Ministry staff work with CAOs to validate compliance, identify gaps, provide resource information, and develop corrective solutions where needed. The outcome of this program will be strong, well-managed, accountable municipalities, and a strong collaborative relationship between the CAOs and the ministry.

The results of the Birch Hills County review, contained in this report, are offered to support the municipality's efforts in achieving its goals for ongoing legislative compliance with the *MGA* and its associated regulations, as well as other legislation under the responsibility of Municipal Affairs.

Section 2: Executive Summary

2.1 Methodology

The Municipal Accountability Program consists of a review of council meeting minutes, municipal bylaws, and other municipal documents. A site visit or electronic interview with Birch Hills County administration is also included. These components assist in determining areas where the municipality is compliant with legislative requirements, and to identify any areas that require improvement to achieve compliance with the many requirements of the *MGA* and other legislation imposed on municipalities.

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Municipal Affairs staff met with Birch Hills County administration on November 5, 2025, in person. This format was used to complete the Municipal Accountability Program review, and to examine compliance with mandatory requirements of the *MGA* and other legislation under the purview of Municipal Affairs.

The county is commended for their cooperation and assistance throughout the review. As well as the time commitment required, municipal staff promptly responded to questions and provided documentation as requested. Ministry staff appreciate this additional time and effort and recognize the commitment to the well-being and success of the municipality demonstrated by Birch Hills County administration.

2.2 Legislative Compliance and Gaps

The findings of this review are highly encouraging and reflect the municipality's strong commitment to good governance, accountability, and compliance with the legislative framework established under the *MGA*. The results demonstrate that the municipality is not only meeting its mandatory obligations but is also fostering a culture of diligence and responsibility in its operations.

For a detailed list of the areas in which the municipality was found to be legislatively compliant, or discretionary areas not implemented by the municipality, please refer to Appendix A at the end of this report.

Specific areas where the municipality is required to take action to achieve compliance are included below along with the page numbers which detail the legislative requirements and the gaps to be addressed:

- procedural bylaw is compliant with the *MGA;*
- meetings be open to the public and adopt a public participation policy;
- meetings conducted by electronic means be in accordance with the *MGA*;
- declare pecuniary or conflict of interest in accordance with the *MGA*;
- prepare a three-year operating plan and a five-year capital plan;
- appoint an auditor, ensure the audited statements are submitted to the ministry on time and approved by council;
- borrowing bylaws to be in accordance with the *MGA*;

Pages which detail the legislative requirements and the gaps to be addressed begin on page 7.

2.3 Next Steps

This report contains a complete summary of the Municipal Accountability Program review including legislative requirements, comments and observations, recommendations for actions, as well as links to resources to assist the municipality.

A response by the municipality is required that includes a plan detailing the actions to be taken to rectify the legislative gaps identified in this report. This response must be submitted to Municipal Affairs within eight weeks of receiving this report. For your municipality's convenience, this report has been formatted to provide space in each Section for responses to the findings on each particular area of non-compliance; however, your municipality is not required to use this report to provide its responses and may prefer instead to develop a customized document for the responses and implementation plan.

Ministry staff are available to provide support and additional resources to guide the municipality through the development of the plan and to successfully address the legislative gaps identified. The review will formally conclude upon receipt of documentation confirming that all items have been addressed.

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Section 3: Municipal Accountability Program Findings

3.1.5. Procedural bylaw

Legislative requirements: ***MGA* 145**

1. Does the municipality have a procedural bylaw which is compliant with the *MGA*?
2. Has council updated its bylaws respecting procedures for council and council committee meetings?

Comments/Observations: Procedural bylaw 2024-08 was passed on January 14, 2025. Section 24.2 of the bylaw addresses member conduct during a council or committee meeting.

With the passage of the *Municipal Affairs Statutes Amendment Act, 2025*, these provisions are inconsistent with Section 145(9) of the *MGA*, which prohibits municipalities from passing bylaws addressing the behavior or conduct of councillors.

Section 145(11) requires every municipality to update municipal bylaws within six months of the proclamation of the *Municipal Affairs Statutes Amendment Act, 2025*, which is by November 15, 2025.

Meets Legislative Requirements: No

Recommendations/Action Items: The bylaw must be amended or repealed and replaced to remove portions of the bylaw respecting the conduct of councillors or of members of council committees who are not councillors to meet legislative requirements.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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3.2.1. Public Presence at Meetings and Public Participation

Legislative requirements: ***MGA*** **197(1), 216.1,** Public Participation Policy Regulation 193/2017

1. Are council and council committee meetings held in public?
2. Has a public participation policy been passed?
3. Does the policy identify:
    a. types or categories of approaches the municipality will use to engage the public; and
    b. types and categories of circumstances in which the municipality will engage with the public?
4. Is the public participation policy available for public inspection?
5. Has the public participation policy been reviewed by council in the last four years?

Comments/Observations: The county's public participation policy 11-04-18 was passed on June 14, 2018. The policy has not been reviewed in the last four years as required by Section 5 of the Public Participation Policy Regulation 193/2017.

Meets Legislative Requirements: No

Recommendations/Action Items: Council must review the public participation at least once every four years to meet legislative requirements.

Resources: Alberta Municipalities and the Rural Municipalities of Alberta, in partnership with Brownlee LLP, have produced a guidance document containing general information intended to assist municipalities in developing a public participation policy and public notification bylaw: Public Participation Policies and Public Notification: A Guide for Municipalities.

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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3.2.6. Meetings by Electronic Means

Legislative requirements: ***MGA*** **199**

1. Does the municipality have a bylaw providing for council meetings or council committee meetings by electronic means?
    a. Does the electronic or telephonic method enable all persons attending to hear and communicate with each other?
    b. Does the municipality have a bylaw providing for public hearings under Part 17 of the *MGA* to be conducted by electronic means?
2. Does the bylaw:
    a. specify the type or types of electronic means by which meetings are authorized to be held;
    b. require the identity of each councillor attending the meeting to be confirmed by a method authorized by the bylaw; and
    c. except in the case of a meeting that is closed to the public in accordance with Section 197 of the *MGA*, specify:
        i. a method by which members of the public may access the meeting and make submissions;
        ii. where information is required to be made publicly available, a method for making the information available before and during the meeting; and
        iii. a method for giving the public notice of the meeting, of the method by which the public may access the meeting, and the method by which the public may access information required to be made public?

Comments/Observations: Procedural bylaw 2024-08 was passed on January 14, 2025. Section 4.8 of the bylaw addresses meeting through electronic communications. The section does not specify how members of the public can access the meetings or the information for the meetings as required by section 199 of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 2024-08 must be amended or repealed and replaced, or a standalone bylaw respecting meetings by electronic communications, which includes how members of the public can access meetings held by electronic means and the information for the meeting that is required to be public to meet legislative requirements.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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3.2.9. Pecuniary and Conflicts of Interest

Legislative requirements: ***MGA*** **172, 172.1**

1. When a pecuniary, conflict of interest, or perceived conflict of interest is declared:
    a. Is the general nature of the interest disclosed prior to any discussion on the matter?
    b. Has the councillor abstained from voting on any question relating to the matter?
    c. Has the councillor abstained from any discussion on the matter?
    d. Has the councillor left the room where the meeting is being held?
2. Has the abstention from voting and the disclosure of the councillor's interest been recorded in the minutes of meeting?

Comments/Observations: The minutes of the May 28, 2024, regular council meeting note a councillor left and returned to the meeting due to a pecuniary interest; however, the general nature of the pecuniary interest was not noted in the minutes as required in section 172(1)(a) of the *MGA.*

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, if a councillor declares pecuniary interest or conflict of interest and leaves the meeting, minutes must record the general nature of that interest to meet legislative requirements.

Resources: Municipal Affairs has prepared Pecuniary and Conflicts of Interest for Municipal Councillors.

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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3.4.3. Three-Year Operating and Five-Year Capital Plans

Legislative requirements: ***MGA*** **283.1,** Municipal Corporate Planning Regulation 192/2017

1. Has the municipality prepared a written plan respecting its anticipated financial operations over a period of at least the next three financial years and does it include the following:
    a. major categories of expenditures and revenues;
    b. annual surplus/deficit; and
    c. accumulated surplus/deficit?
2. Has the municipality prepared a written plan respecting its anticipated capital property additions over a period of at least the next five financial years and does it include;
    a. anticipated expenditures; and
    b. anticipated sources of revenue?
3. Has council reviewed and updated its financial plan and capital plan annually?

Comments/Observations: Council approved the three-year operating plan for 2026-2029 on November 26, 2024. The three-year operating plan did not include the accumulated surplus/deficit as required by Section 2(c) of the Municipal Corporate Planning Regulation 192/2017.

The 2025-2029 five-year capital plan was approved by council on November 26, 2024. The plan includes the anticipated expenditures and anticipated sources of revenue for the next five financial years.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the three-year operating plan must include the accumulated surplus and/or deficit to meet legislative requirements.

Resources: Municipal Affairs has created a guide to assist municipalities getting started with multi-year financial planning: Guide to the new legislative requirements for muncipal financial and capital plans

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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3.4.4. Auditor, Audited Financial Statements, Financial Information Return

Legislative requirements: ***MGA*** **271, 276, 277 280, 281, Supplementary Accounting Principles and Standards Regulation 313/2000; Debt Limit Regulation 255/2000**

1. Have one or more auditors for the municipality been appointed by council?
2. Have annual financial statements of the municipality been prepared for the immediately preceding year in accordance with
    a. Canadian generally accepted accounting principles for municipal governments approved by the Public Sector Accounting Board; and
    b. any modifications of the principles or any supplementary accounting standards or principles established by the Minister by regulation?
3. Do the financial statements include:
    a. the municipality's debt limit;
    b. the amount of the municipality's debt as defined in the regulations under Section 271 of the *MGA*;
    c. revenues received from the granting of rights over its properties for the purpose of providing a utility service, each as separate entries;
    d. the annual revenues received from the granting of each utility franchise agreement entered into the municipality separately; and
    e. the salaries of councillors, the CAO, and designated officers of the municipality?
4. Does the municipality make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared?
5. Has council received the auditor's report on the annual financial statements and financial information return of the municipality?
6. Has the auditor reported seperately to the council any improper or unauthorized transaction or non-compliance with this or another enactment or bylaw that was noted during the course of the audit?

Comments/Observations: The 2024 audited financial statements were approved at the April 8, 2025, regular council meeting. The salaries and benefits of elected officials, the CAO, and the county assessor specifically were included in the financial statements. Section 1(2)(C) of the Municipal Corporate Planning Regulation requires the disclosure of designated offer salaries to be recorded as a total figure and must indicate the number of designated officer positions included in the total.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the salaries and benefits disclosure must disclose the total figure and indicate the number of designated officer positions to meet legislative requirements.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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3.4.5. Borrowing

Legislative requirements: ***MGA*** **251-259,** Debt Limit Regulation 255/2000

1. Does the municipality have any debt?
2. Have all borrowings been authorized by a borrowing bylaw?
3. Does the borrowing bylaw set out:
    a. the amount of money to be borrowed and, in general terms, the purpose for which the money is borrowed;
    b. the maximum rate of interest, expressed as a percentage, the term, and terms of repayment of the borrowing; and
    c. the source or sources of money to be used to pay the principal and interest owing under the borrowing?
4. Was the borrowing bylaw advertised (if required)?

Comments/Observations: The county utilizes credit cards for purchases for the municipality; however, the use of credit cards has not been authorized by a borrowing bylaw as required by section 251(1) of the *MGA*. Section 241(a.1)(iv) of the *MGA* explicitly defines the amount available to be borrowed on a credit card as a borrowing under the legislation.

Meets Legislative Requirements: No

Recommendations/Action Items: The municipality must pass a borrowing bylaw to support the use of credit cards, or cease the use of credit cards, to meet legislative requirements.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

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Section 4: Conclusion

Your participation and cooperation during the 2025 Municipal Accountability Program review are appreciated. This report is intended to help Birch Hills County reach full mandatory legislative compliance.

No confidential information is contained within this report; therefore, the report in its entirety should be shared with council to strengthen awareness of the diversity and magnitude of municipal responsibilities, the significant tasks and work involved, and achievements in compliance. The report can be used as a planning tool for addressing the compliance gaps identified and for future training purposes. To demonstrate transparency and accountability to citizens, it is strongly encouraged that the review results are shared during an open public meeting.

The ministry is committed to maintaining a strong collaborative working relationship. We welcome your feedback on our review process as we work together to ensure Albertans live in viable municipalities with well-managed, accountable and transparent local governments.

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Appendix A: Legislatively Compliant and Discretionary Requirements Not Implemented

The following topics are included in the Municipal Accountability Program review; however, Birch Hills County implementation is legislatively compliant or is not implementing the discretionary legislated authority available through the *MGA*. For both, no further action is required.

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3.1 General

1. Municipal Office and Establish or Change Regular Meetings

Legislative requirements: ***MGA*** **193, 204**

1. Has council decided to hold regularly scheduled council meetings at specified dates, times, and places?
    a. Were all the councillors present at the meeting where this resolution was passed?
2. Has the date, time, or place of a regularly scheduled meeting been changed?
3. Was at least 24 hours' notice of the change provided to any councillors not present at the meeting at which the change was made, and to the public?
4. Is there a resolution or bylaw naming a place as the municipal office?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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2. Signing of Municipal Documents

Legislative requirements: ***MGA*** **210, 213**

1. Are minutes of council meetings, and minutes of council committee meetings dealing with a power, duty, or function delegated by council to the council committee signed by:
    a. the person presiding at the meetings; and
    b. a designated officer?
2. Are the bylaws of the municipality signed by:
    a. the chief elected official (CEO); and
    b. a designated officer?
3. Are agreements, cheques, and other negotiable instruments signed by:
    a. by the CEO or by another person authorized by council to sign them, and a designated officer; or
    b. by a designated officer acting alone if so, authorized by council?
4. Are signatures reproduced by any method to sign municipal documents?
    a. If so, has the reproduction of signatures been authorized by council?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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3. Orientation Training

Legislative requirements: ***MGA*** **201.1**

1. Did the municipality offer, and each councillor attend, orientation training:
    a. prior to or on the same day as the first organizational meeting (for a general election); or
    b. before the councillor takes the oath of office (following a by-election)?
2. Did the orientation include the following topics:
    a. role of municipalities in Alberta;
    b. municipal organization and function;
    c. roles and responsibilities of council and councillors; and
    d. roles and responsibilities of the CAO and staff?
3. Did the municipality offer, and each councillor attend, orientation training:
    a. prior to or on the same day as the first regularly scheduled meeting (for a general election); or
    b. within 90 days of a councillor taking the oath of office (for a byelection);
4. Did the orientation include the following topics:
    a. key municipal plans, policies, and projects;
    b. budgeting and financial administration;
    c. public participation; and
    d. any other topic prescribed by the regulations?
5. Did council pass a resolution extending the time for this orientation for up to 90 days?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs provides documents to assist CAOs with orientation including:

- What Every Councillor Needs to Know
- Pecuniary and Conflicts of Interest for Councillors
- Closed Meetings of Council
- Procedure Bylaw and Agenda Guide

In addition, Municipal Affairs also provides workshops to set out the roles and responsibilities of council, councillors, the CAO, and staff: Roles and Responsibilities Workshop.

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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4. Provision of Information

Legislative requirements: ***MGA*** **145, 153.1, 208.1(3)**

1. When information regarding the operation or administration of the municipality is requested by a councillor, how does the CAO provide information to all of council as soon as practicable?
2. When the chief administrative officer or a person designated by the chief administrative officer provides information to a councillor, has the chief administrative officer provided the information to all other councillors within 72 hours of the information being provided to the councillor?
3. Has the chief administrative officer provided reasons to all councillors for refusing to provide the information requested?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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6. Establishment, Appointment, and Evaluation of the Chief Administrative Officer

Legislative requirements: ***MGA*** **205(1), 205.1, 206**

1. Is there a bylaw establishing the position of CAO?
2. Is there a council resolution that appoints the current CAO?
3. Has the municipality appointed more than one CAO?
4. Has council provided the CAO with an annual written performance evaluation?
5. Has council passed a bylaw which varies the requirement for a majority of council to make, suspend, or revoke the appointment of a person to the position of CAO?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: **Resources:** The Canadian Association of Municipal Administrators (CAMA) developed a three-step CAO Performance Evaluation Toolkit. The toolkit enhances the CAO / Council relationship and helps local elected officials achieve their strategic goals and objectives. It is available at no cost to member and non-member municipalities.

In addition, Municipal Affairs has prepared a CAO performance evaluation manual to guide elected officials through the CAO evaluation process. It includes a sample template of an evaluation: CAO Evaluation (Municipal Affairs).

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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3.2 Meetings and Procedures

2. Public Hearings

Legislative requirements: ***MGA*** **216.4**

1. When council is required to hold a public hearing on a proposed bylaw or resolution, was the public hearing held:
    a. before second reading of the bylaw; or
    b. before council votes on the resolution?
2. Was notice of the public hearing given in accordance with Section 606 or 606.1 of the *MGA*?
3. Was the public hearing conducted during a regular or special council meeting?
4. Do the minutes of the council meeting record the public hearing to the extent directed by the council?
5. Has the municipality conducted more than one public hearing for the same bylaw or resolution that considers residential developments or developments with residential and non-residential developments under Part 17?
    a. If so, what authority in the *MGA* or other enactments did the municipality rely upon to conduct more than one public hearing?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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3. Closed Meetings

Legislative requirements: ***MGA*** **197**

1. Are council and council committee meetings held in public, unless the matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *Access To Information Act (ATIA)*?
2. Before closing all or a part of the meeting to the public:
    a. Is a resolution passed to indicate what part of the meeting is to be closed?
    b. Does the resolution identify the exception(s) to disclosure under *ATIA* apply to the part of the meeting to be closed?
    c. Are members of the public notified once the closed portion of the meeting is concluded?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs has developed an online resource for municipalities regarding closed meetings: Closed Meetings of Council (Municipal Affairs).

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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4. Organizational Meeting

Legislative requirements: ***MGA*** **150, 152, 159(1), 192**

1. Is an organizational meeting held annually no later than 14 days after the third Monday in October, or before August 31 for summer villages?
2. Is a CEO appointed if the CEO is not elected at large?
3. Is a deputy CEO appointed?
4. Is the CEO appointed as a member of a board, commission, subdivision authority, or development authority under Part 17 of the *MGA* in their own name?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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5. Special Meetings

Legislative requirements: ***MGA*** **194**

1. Has a special council meeting been held:
    a. when the CEO considered it appropriate to do so; or
    b. within 14 days of receiving a request for the meeting, stating its purpose, from a majority of the councillors?
2. Was the proper notification provided to the public?
3. If less than 24 hours was provided as notification, was the appropriate documentation signed by two-thirds of council before the beginning of the meeting?
4. Was there a need to change the agenda for the special meeting?
5. If the agenda was modified, was all of council present at the meeting to approve the change?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

7. Authority to Act

Legislative requirements: ***MGA*** **167, 180-185**

1. Are resolutions or bylaws passed in an open public meeting?
2. Is a majority of council present at the meeting to exercise their authority to act under Sections 180 and 181?
3. Is an abstention from voting recorded in the minutes?
4. Is the request for a recorded vote made prior to the vote being taken?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

8. Council Meeting Minutes

Legislative requirements: ***MGA*** **208**

1. Are the minutes recorded in the English language?
2. Do the minutes include the names of the councillors present at the council meeting?
3. Are the minutes given to council for adoption at a subsequent council meeting?
4. Are the minutes kept safe?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs provides the following resource to assist CAOs in the preparation of council meeting minutes: The Preparation of Meeting Minutes for Council

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3.3 Bylaw Procedures

1. Delegation of Authority

Legislative requirements: ***MGA*** **203**

1. Has council delegated any of its powers, duties, or functions under this or any other enactment or a bylaw to a council committee or any person?
    a. Was the delegation enacted by bylaw?
    b. Does the delegation of authority include any of the following powers, duties, or functions prohibited by legislation:
        i. its power or duty to pass bylaws;
        ii. its power to make, suspend, or revoke the appointment of a person to the position of CAO;
        iii. its power to adopt budgets under Part 8 of the *MGA*;
        iv. its power with respect to taxes under Section 347 of the *MGA*; or
        v. a duty to decide appeals imposed on it by this or another enactment, unless the delegation is to a council committee?
    c. Are the delegations compliant with Section 203 of the *MGA*?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Passing, Revision, Amendment, and Consolidation of Bylaws

Legislative requirements: ***MGA*** **63-69, 187-189, 191, and 692**

1. Are bylaws given three distinct and separate readings?
2. If all readings are conducted at one council meeting, is there a resolution passed that gives unanimous consent to consider third reading?
3. Has council, by bylaw, authorized a designated officer to consolidate one or more of the bylaws of the municipality?
4. In consolidating a bylaw, has the designated officer:
    a. incorporated all amendments to it into one bylaw; and
    b. omitted any provisions that have been repealed or which have expired?
5. Are revision bylaws limited to:
    a. consolidation of two or more bylaws;
    b. altering citation; and
    c. changes that do not materially affect a bylaw (clerical, technical, grammatical, or typographical)?
6. Does the title of the bylaw indicate that it is a revision bylaw?
7. Has the CAO certified in writing the revision prior to the bylaw being given first reading?
8. Are bylaws or schedules of bylaws amended or repealed in the same way as the original bylaw was enacted?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs has created a handbook that includes the procedures to pass, amend, and revise bylaws: Basic Principles of Bylaws.

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3. Bylaw Enforcement Officers

Legislative requirements: ***MGA*** **555-556**

1. Has the municipality passed a bylaw enforcement officer bylaw?
2. Are the powers and duties established within the bylaw for the bylaw enforcement officer?
3. Does the bylaw include:
    a. disciplinary procedures;
    b. penalties; and
    c. an appeal process?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3.4 Municipal Finance

1. Operating Budget

Legislative requirements: ***MGA* 242-244, 248**

1. Has an operating budget or interim operating budget been adopted prior to January 1 for the calendar year?
2. Does the operating budget include the estimated amount of each of the following expenditures and transfers:
    a. the amount needed to provide for the council's policies and programs;
    b. the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove, or improve capital property;
    c. the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board;
    d. the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;
    e. the amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework;
    f. if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in Section 28 of the *MGA*;
    g. the amount to be transferred to the capital budget; and
    h. the amount needed to recover any shortfall as required under Section 244 of the *MGA*?
3. Does the operating budget include estimated amounts from each source of revenue (taxes, grants, service fees)?
4. Are the estimated revenues and transfers sufficient to pay the estimated expenditures?
5. Has council established procedures to authorize and verify expenditures that are not included in a budget?

Comments/Observations: This area was reviewed and found to be compliant.

Resources Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Capital Budget

Legislative requirements: ***MGA*** **245, 246**

1. Has a capital budget been adopted prior to January 1 for the calendar year?
2. Does the capital budget include the estimated amount for the following:
    a. the amount needed to acquire, construct, remove, or improve capital property;
    b. the anticipated sources and amounts of money to pay the costs to acquire, construct, remove, or improve capital property; and
    c. the amount to be transferred from the operating budget?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

6. Loans and Loan Guarantees

Legislative requirements: ***MGA*** **264-265**

1. Has the municipality loaned money to another organization?
2. Was the recipient of the loan:
    a. one of the municipality's controlled corporations;
    b. a non-profit organization; or
    c. to a designated seller under the *Gas Distribution Act* as part of the capitalization of the designated seller by its shareholders?
3. Is the loan authorized by bylaw?
4. Does the bylaw authorizing the loan set out:
    a. the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned to be used;
    b. the minimum rate of interest, the term, and terms of repayment of the loan; and
    c. the source or sources of money to be loaned?
5. Was the bylaw authorizing the loan advertised?
6. Has the municipality guaranteed the repayment of a loan of another organization?
7. Was the loan guarantee for:
    a. one of the municipality's controlled corporations; or
    b. a non-profit organization?
8. Is the loan guarantee authorized by bylaw?
9. Does the bylaw authorizing the loan set out:
    a. the amount of money to be borrowed under the loan to be guaranteed and, in general terms, the purpose for which the money is borrowed;
    b. the rate of interest under the loan or how the rate of interest is calculated, the term, and terms of repayment of the loan; and
    c. the source or sources of money to be used to pay the principal and interest owing under the loan if the municipality is required to do so under the guarantee?
10. Was the bylaw authorizing the guarantee advertised?

Comments/Observations: The municipality has not implemented this discretionary area of the legislation.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3.5 Assessment and Taxation

1. Assessment of Property

Legislative requirements: ***MGA*** **284.2(1), 297, Municipal Assessor Regulation 347/2009**

1. Has a person who has the qualifications as set out in the Regulation been established as a designated officer and appointed to carry out the functions of a municipal assessor?
2. When preparing the assessment of property, does the assessor assign one or more of the following assessment classes to the property:
    a. class 1 – residential;
    b. class 2 – non-residential;
    c. class 3 – farm land; and
    d. class 4 – machinery and equipment?
3. Has the municipality, by bylaw, divided class 1 into sub-classes?
4. Has the municipality, by bylaw, divided class 2 into the sub-classes prescribed by Section 297 of the *MGA*?
5. Is the assessment roll available for inspection?
6. Is there a fee for this?
7. Does the municipality have a bylaw to establish this fee?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Assessment Notices

Legislative requirements: ***MGA*** **303, 308-311**

1. Has the assessor set a notice of assessment date, which must be no earlier than January 1 and no later than July 1?
2. Does the assessment notice show the following information:
    a. a description sufficient to identify the location of the property;
    b. the name and mailing address of the assessed person;
    c. whether the property is a parcel of land, an improvement, or a parcel of land and the improvements to it;
    d. if the property is an improvement, a description showing the type of improvement;
    e. the assessment;
    f. the assessment class or classes;
    g. a notation if the property is fully or partially exempt from taxation under Part 10 of the *MGA*;
    h. a notation if a deferral of the collection of tax under Section 364.1 or 364.2 of the *MGA* is in effect for the property;
    i. any other information considered appropriate by the municipality or required by the Minister;
    j. the notice of assessment date;
    k. a statement that the assessed person may file a complaint not later than the complaint deadline; and
    l. information respecting filing a complaint in accordance with the regulations?
3. Have assessment notices been sent no later than July 1, and at least seven days prior to the notice of assessment date?
4. Has a designated officer certified the date on which the assessment notice was sent?
5. Has the municipality published a notice that the assessment notices have been sent?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3. Property Tax Bylaw

Legislative requirements: ***MGA*** **326(1)(a), 353-357**

1. Is a property tax bylaw passed annually?
2. Does the property tax bylaw authorize the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of:
    a. the expenditures and transfers set out in the budget of the municipality; and
    b. the requisitions?
3. Are the requisitions listed within the tax rate bylaw for:
    a. the amount required to be paid into the Alberta School Foundation Fund under Section 167 of the *Education Act* that is raised by imposing a rate referred to in Section 167 of the *Education Act*;
    b. the requisition of school boards under Part 6, Division 3 of the *Education Act*;
    c. the amount required to be paid to a management body under Section 7 of the *Alberta Housing Act*; or
    d. the amount required to recover the costs incurred for matters relating to the assessment of designated industrial property, and any other matters related to the provincial assessor's operations?
4. Are the rates in accordance with the:
    a. assessment classes pursuant to Section 297 of the *MGA*; and
    b. a municipal assessment sub-class bylaw?
5. Are the calculations correct?
6. Is there more than one minimum tax applied?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

4. Tax Notices

Legislative requirements: ***MGA*** **329, 333-336, 357**

1. Does the tax notice show the following information:
    a. a description sufficient to identify the location of the property or business;
    b. the name and mailing address of the taxpayer;
    c. the assessment;
    d. the name, tax rate, and amount of each tax imposed in respect of the property or business;
    e. the total amount of all taxes imposed in respect of the property or business;
    f. the amount of tax arrears, if any;
    g. a notation if the property is the subject of an agreement between the taxpayer and the municipality under
    Section 347(1) of the *MGA* relating to tax arrears;
    h. a notation of the amount deferred and the taxation year or years to which the amount relates if the property is subject of a bylaw or agreement made under Section 364.1 of the *MGA* to defer the collection of tax;
    i. a notation of the amount deferred and the taxation year or years to which the amount relates if the property is subject of a deferral granted under Section 364.2 of the *MGA*;
    j. any other information considered appropriate by the municipality;
    k. the date the tax notice is sent to the taxpayer;
    l. the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;
    m. except when the tax is a property tax, the date by which a complaint must be made, which date must not be less than 30 days after the tax notice is sent to the taxpayer;
    n. the name and address of the designated officer with whom a complaint must be filed;
    o. the dates on which penalties may be imposed if the taxes are not paid; and
    p. information on how to request a receipt for taxes paid?
2. Has the municipality prepared and sent tax notices annually before the end of the year in which the taxes were imposed?
3. Has a designated officer certified the date the tax notices were sent?
4. If the property tax bylaw specifies a minimum amount payable as property tax, does the tax notice indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the Alberta School Foundation Fund requisition?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

5. Tax Payment and Tax Penalty Bylaws

Legislative requirements: ***MGA*** **339, 340, 344, 345, 357(1.1)**

1. Has the municipality, by bylaw:
    a. Provided incentives for payment of taxes by the dates set out in the bylaw?
    b. Permitted taxes to be paid by instalments, at the option of the taxpayer?
2. Has the municipality passed a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes?
3. Has the municipality, by bylaw:
    a. Imposed penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice?
    b. Imposed penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

6. Supplementary Assessments and Taxation

Legislative requirements: ***MGA*** **313, 315, 316, 325.1, 369, 369.1**

1. Does the municipality require the preparation of supplementary assessments for improvements?
2. Is the preparation of supplementary assessments authorized by bylaw?
    a. Was the bylaw or any amendments passed prior to May 1 of the year to which it applies?
3. Has the assessor set an additional notice of assessment date for supplementary assessment notices?
4. Has the municipality prepared and sent supplementary assessment notices for every assessed improvement shown on the supplementary assessment roll before the end of the year?
5. Does the supplementary assessment reflect the value of an improvement not previously assessed or an increase in the value of the improvement since it was last assessed?
6. Is the supplementary assessment prorated to reflect the number of months the improvement was complete, occupied, located, or in operation?
7. Was the supplementary assessment roll prepared before the end of the year?
8. Does the supplementary assessment notice show:
    a. the same information required to be shown on the assessment roll;
    b. the notice of assessment date;
    c. the date the improvement was completed, occupied, moved to the municipality, or became operational;
    d. the statement that the assessed person may file a complaint and the deadline for doing so; and
    e. information with respect to filing a complaint?
9. Has the council, in the same year when a bylaw authorizing supplementary assessments to be prepared in respect of property, passed a bylaw authorizing it to impose a supplementary tax?
10. Does the supplementary property tax bylaw use the same tax rates set in the property tax bylaw?
11. Are the tax rates required to raise the revenue to pay requisitions referred to in Section 175 of the *Education Act* applied as supplementary tax rates?

Comments/Observations: The municipality has not implemented this discretionary area of the legislation.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

7. Assessment Review Boards

Legislative requirements: ***MGA*** **454-456,** Matters Relating to Assessment Complaints Regulation 201/2017

1. Has the municipality, by bylaw, established a local assessment review board?
    a. Are at least three members appointed to this board?
    b. Is the term of office for each member appointed established?
    c. Has council prescribed the remuneration and expenses, if any, payable to each member?
    d. Has council designated one of the members appointed as chair and prescribed the chair's term of office, remuneration, if any, and expenses?
    e. Have the appointed members received the mandatory training?
2. Has the municipality, by bylaw, established a composite assessment review board?
    a. Are at least two members appointed to this board?
    b. Is the term of the appointment established?
    c. Has council prescribed the remuneration and expenses, if any, payable to each member?
    d. Has council designated one of the members appointed as chair and prescribed the chair's term of office, remuneration, if any and expenses?
    e. Have the appointed members received the mandatory training?
3. Has council appointed a person who has received the mandatory training as the clerk of the boards?
4. If the municipality has jointly established the local assessment review board, composite assessment review board, or both with one or more other municipalities:
    a. Have the member councils jointly designated one of the board members as chair?
    b. Have the member councils jointly prescribed the chair's term of office and the remuneration and expenses, if any, payable to the chair?
    c. Have the member councils jointly appointed the clerk of the assessment review boards?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs has developed a website to assist municipalities with respect to Assessment Review Boards.

In addition, Municipal Affairs Assessment advisors are available to provide general support by calling toll-free 310-0000 and then 780-422-1377.

Classification: Protected A

3.6 Tax Recovery

1. Tax Arrears List

Legislative requirements: ***MGA*** **412, 436.03**

1. Has a tax arrears list been prepared prior to March 31 annually showing the parcels of land in the municipality in respect of which there are tax arrears?
    a. Have two copies of the list been sent to the Registrar?
    b. Has a copy of the list been sent to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act*? (Treasury Board and Finance)?
    c. Were persons notified who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar?
2. Has a tax arrears list been prepared showing the designated manufactured homes in the municipality for which there are tax arears for more than one year?
    a. Has the municipality registered a tax recovery lein against each designated manufactured home shown on the tax arrears list?
    b. Were the owners of each designated manufactured home been given written notice that a tax recovery lein has been registered against the designated manufactured home?
    c. Was the owner of each manufactured home community containing one or more designated manufactured homes shown on the tax recovery list notified in writing that a a tax recovery lein has been registered?
3. Have the tax recovery lists been posted in a place that is accessible to the public during normal business hours?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Tax Agreements

Legislative requirements: ***MGA*** **418(4), 436.09(4)**

1. Has the municipality entered into an agreement with the owner of a parcel of land shown on the tax arrears list?
2. Does the period of time for the payment of tax arrears exceed three years?

Comments/Observations: The municipality has not implemented this discretionary area of the legislation.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3.6.3. Tax Recovery Auctions

Legislative requirements: ***MGA*** **418-422**

1. Has the municipality offered for sale at public auction any parcel of land shown on its tax arrears list within the timeframe provided if the tax arrears are not paid?
2. Did the council set:
    a. for each parcel of land to be offered for sale at public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel; and
    b. any conditions that apply to the sale?
3. Did the municipality advertise the public auction:
    a. in one issue of The Alberta Gazette, not less than 40 days and not more than 90 days before the date of the public auction; and
    b. in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date of the public auction?
4. Does the advertisement specify the date, time, and location of the public auction, the conditions of sale, and a description of each parcel of land to be offered for sale?
5. Does the advertisement state the municipality may, after the public auction, become the owner of any parcel of land not sold at the public auction?
6. Did the municipality send a copy of the advertisement placed in The Alberta Gazette to:
    a. the owner of each parcel of land to be offered for sale;
    b. each person who has an interest in any parcel to be offered for sale that is evidenced by a caveat registered by the Registrar; and
    c. each encumbrance shown on the certificate of title for each parcel to be offered for sale?
7. Did the municipality adjourn the holding of a public auction to any date within two months after the advertised date?
    a. If so, did the municipality post a notice in a place accessible to the public during regular business hours, showing the new date on which the public auction is to be held?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

4. Tax Recovery Auctions – Designated Manufactured Homes

Legislative requirements: ***MGA*** **436.08-436.13**

1. Not later than August 1 following the preparation of the tax arrears list, has the municipality in respect to each designated manufactured home (DMH) shown on the tax arrears list sent a written notice to:
    a. the owner of the DMH;
    b. the owner of the manufactured home community where the DMH is located; and
    c. each person who has a security interest in or a lien, writ, charge, or other encumbrance against the DMH?
2. Does the notice state that if the tax arrears are not paid before March 31 in the next year, the municipality will offer the DMH for sale at public auction?
3. Has the municipality offered for sale at public auction any DMH shown on its tax arrears list within the timeframe provided if the tax arrears are not paid?
4. Did the council set:
    a. for each DMH to be offered for sale at public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel; and
    b. any conditions that apply to the sale?
5. Did the municipality advertise the public auction in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 30 days before the date of the public auction?
6. Does the advertisement specify the date, time, and location of the public auction, the conditions of sale, and a description of each DMH to be offered for sale?
7. Did the municipality send a copy of the advertisement to:
    a. the owner of the DMH;
    b. the owner of the manufactured home community where the DMH is located; and
    c. each person who has a security interest in or a lien, writ, charge, or other encumbrance against the DMH?
8. Did the municipality adjourn the holding of a public auction to any date within two months after the advertised date?
    a. If so, did the municipality post a notice in a place accessible to the public during regular business hours, showing the new date on which the public auction is to be held?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs has developed a resource for assisting municipalities in A Guide to Tax Recovery in Alberta.

Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225

Classification: Protected A

3.7 Planning and Development

1. Municipal Development Plan

Legislative requirements: ***MGA*** **216.4, 606, 606.1 632, 641, 692**

1. Has the municipality adopted a municipal development plan (MDP) by bylaw?
2. Does the MDP address:
    a. future land-use;
    b. future development;
    c. coordination of land use, growth patterns, and infrastructure with adjacent municipalities (if there is no intermunicipal development plan);
    d. transportation systems within the municipality and in relation to adjacent municipalities;
    e. provision of municipal services and facilities;
    f. policies respecting municipal reserve lands; and
    g. policies respecting the protection of agricultural operations?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs has prepared a Guidebook for preparing a municipal development plan.

Municipal Affairs Planning advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Land-Use Bylaw

Legislative requirements: ***MGA*** **606, 606.1 640, 642(1), 692(4),** Matters Related to Subdivision and Development Regulation 84/2022

1. Is there a land-use bylaw?
2. Does the land-use bylaw:
    a. divide the municipality into districts (zones);
    b. establish a method of making decisions on development permit applications, including provisions for:
        i. the types of development permits that may be issued;
        ii. processing an application for, or issuing, canceling, suspending, or refusing to issue development permits;
        iii. the conditions (contained in the land-use bylaw) that development permits may be subject to;
        iv. how long development permits remain in effect (if applicable);
        v. the discretion the development authority may exercise with respect to development permits; and
        vi. how and to whom notice of the issuance of development permits is to be given?
    c. establish the number of dwelling units permitted on a parcel of land; and
    d. identify permitted and discretionary uses?
3. When an application to amend or change the land-use bylaw is submitted, did the notice of the amendment include:
    a. the municipal address/legal address of the parcel of land;
    b. a map showing the location of the parcel of land;
    c. written notice to the assessed owner of that parcel of land;
    d. written notice to the assessed owner of the adjacent parcel of land;
    e. the purpose of the bylaw amendment or change and public hearing;
    f. the address where the proposed bylaw, and any documents can be inspected; and
    g. the date, time, and place of the public hearing?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3. Subdivision and Development Authorities

Legislative requirements: ***MGA*** **623, 625**

1. Has the municipality, by bylaw, provided for a subdivision authority?
2. Has the municipality, by bylaw, provided for a development authority?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs Planning advisors are available to provide planning and development support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

4. Subdivision and Development Appeal Board

Legislative requirements: ***MGA*** **627,** Matters Related to Subdivision and Development Regulation 84/2022

1. Is a subdivision and development appeal board (SDAB) or intermunicipal subdivision and development appeal board (ISDAB) established by bylaw?
2. Does the SDAB bylaw describe the functions and duties of the SDAB?
3. Do appointments to the SDAB exclude those who are:
    a. municipal employees;
    b. members of the municipal planning commission; and
    c. individuals who can carry out subdivision and development powers on behalf of the municipality?
4. Is there no more than one councillor appointed to serve on a panel of the board?
    a. If more than one, is there Ministerial approval for the additional councillors to sit on the panel?
5. Has council appointed, or authorized the appointment of, one or more clerks of the SDAB?
6. Has the clerk successfully completed the required SDAB training?
7. Are the member(s) appointed to the SDAB qualified to do so in accordance with the SDAB provisions in the *MGA* and regulation?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

5. Off-site Levies

Legislative requirements: ***MGA*** **648, 648.2**

1. Has the municipality, by bylaw, provided for the imposition and payment of a levy in respect to land that is to be developed or subdivided, and authorized an agreement to be entered into in respect of the payment of the levy?
2. Does the bylaw impose an off-site levy on land owned by a school board that is to be developed for a school?
3. Does the bylaw provide for the payment of capital costs relating to one or more of:
    a. new or expanded facilities for the storage, transmission, treatment, or supplying of water;
    b. new or expanded facilities for the treatment, movement, or disposal of sanitary sewage;
    c. new or expanded storm water drainage facilities;
    d. new or expanded roads required for or impacted by a subdivision or development;
    e. new or expanded transportation infrastructure required to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;
    f. land required for or in connection with any of the above facilities;
    g. new or expanded community recreation facilities;
    h. new or expanded fire hall facilities;
    i. new or expanded police station facilities; or
    j. new or expanded libraries?
4. Does another off-site levy bylaw apply to the same lands for the same purpose?
5. Was the off-site levy bylaw advertised?
6. Does the calculation of the off-site levy:
    a. take into account criteria such as area, density, or intensity of use;
    b. recognize variation among infrastructure, facility, and transportation infrastructure types;
    c. maintain consistency across the municipality for that type of infrastructure, facility, or transportation infrastructure; and
    d. be fair and reasonable in the municipality?
7. Does the bylaw include a requirement for periodic reviews of the off-site levy calculation?

Comments/Observations: The municipality has not implemented this discretionary area of the legislation.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

6. Listing and Publishing Policies Used to Make Planning Decisions

Legislative requirements: ***MGA*** **638.2**

1. Are the following published on the municipal website:
    a. an up-to-date list of council approved policies (by bylaw or resolution) used to make planning/development decisions;
    b. a summary of these policies and their relationship to each other and to statutory plans and bylaws passed under Part 17 of the *MGA*; and
    c. documents incorporated by reference in any bylaws passed under Part 17?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs Planning advisors are available to provide planning and development support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

7. Disposal of Land

Legislative requirements: ***MGA*** **70, 606, 606.1**

1. Has the municipality ever transferred or granted an estate or interest in:
    a. land for less than its market value; or
    b. a public park or recreation or exhibition grounds?
2. Was the proposal advertised?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3.8 Discretionary Bylaws

1. Fees and Charges

Legislative requirements: ***MGA*** **7, 8(1), 61**

1. Has the municipality passed bylaws for municipal purposes respecting matters including:
    a. businesses, business activities, and persons engaged in business;
    b. services provided by or on behalf of the municipality;
    c. public utilities;
    d. establishing fees for licences, permits, and approvals;
    e. establishing fees for licences, permits, and approvals that are higher for persons or businesses who do not reside or maintain a place of business in the municipality; and
    f. charging fees, tolls, and charges for the use of its property, including property under the direction, control, and management of the municipality?

Comments/Observations: This area was reviewed and found to be compliant.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Advertising Bylaw

Legislative requirements: ***MGA*** **606, 606.1**

1. Has the municipality, by bylaw, provided for one or more methods, including electronic means, for advertising proposed bylaws, resolutions, meetings, and public hearings?
2. Did the municipality conduct a public hearing before making the bylaw?
3. Was notice of the proposed bylaw advertised?
4. Is the bylaw available for public inspection?

Comments/Observations: The municipality has not implemented this discretionary area of the legislation.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3.9 For Discussion Only

1. Adding Amounts to the Tax Roll

Legislative requirements: ***MGA* 553**

1. Is the municipality aware that the following amounts may be added to the tax roll of a property by council:
   a. unpaid cost referred to in Section 35(4) or 39(2) of the *MGA* relating to service connections of a municipal public utility that are owing by the owner of the parcel;
   b. unpaid charges referred to in Section 42 of the *MGA* for a municipal utility service provided to the parcel by a municipal public utility that are owing by the owner of the parcel;
   c. unpaid expenses and costs referred to in Section 549(5)(a) of the *MGA*, if the parcel's owner contravened the enactment or bylaw and the contravention occurred on all or a part of the parcel;
   d. costs associated with tax recovery proceedings related to the parcel;
   e. if the municipality has passed a bylaw making the owner of a parcel liable for expenses and costs related to the municipality extinguishing fires on the parcel;
   e.1 if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice in respect of the parcel;
   f. unpaid costs awarded by a composite assessment review board under Section 468.1 of the *MGA* or the Land and Property Rights Tribunal under Section 501 of the *MGA*, if the composite assessment review board or the Land and Property Rights Tribunal has awarded costs against the owner of the parcel in favour of the municipality and the matter before the composite assessment review board or the Land and Property Rights Tribunal was related to the parcel;
   f.1 the expenses and costs of carrying out an order under Section 646 of the *MGA*; and
   g. any other amount that may be added to the tax roll under an enactment?

2. When an amount is added to the tax roll of a parcel:
   a. is deemed for all purposes to be a tax imposed under Division 2 of Part 10 of the *MGA* from the date it was added to the tax roll; and
   b. forms a special lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

2. Reserve Lands

Legislative requirements: **664.1, 666, 667, 669, 672, 673, 674, 676**

1. Does the municipality receive “subdivision approval applications” for approval to subdivide a parcel of land?
2. If so, is the municipality aware that as a subdivision authority, the municipality must require the owner of a parcel of land that is the subject of a proposed subdivision:
    a. to provide part of that parcel of land as municipal reserve, school reserve, or municipal and school reserve;
    b. to provide money in place of municipal reserve, school reserve, or municipal and school reserve; or
    c. to provide any combination of land or money referred above?
3. If money is required to be provided in place of municipal reserve, school reserve, or municipal and school reserve, does the municipality ensure the applicant provide:
    a. a market value appraisal of the land as of a specified date occurring within the 35-day period following the date on which the application for subdivision approval is made as if the use proposed for the land conforms with any use prescribed in a statutory plan or land-use bylaw for that land;
    b. on the basis of what might be expected to be realized if the land were in an unsubdivided state and sold in the open market by a willing seller to a willing buyer on the date on which the appraisal is made; or
    c. if the applicant and the subdivision authority agree, a land value based on a method other than those described above?
4. Has the municipality as a subdivision authority directed that the requirement to provide all or part of the municipal reserve, school reserve, or municipal and school reserve be deferred against:
    a. the remainder of the parcel that is the subject of the proposed subdivision approval; or
    b. other land of the person applying for subdivision approval that is within the same municipality as that parcel of land, or both?
5. Has the municipality ensured if a school board holds an interest in a school reserve, municipal and school reserve, or municipal reserve under this or previous legislation and declares that the reserve is surplus to the school board’s needs, the school board must transfer its interest in the land to the municipality where the reserve is located, for the consideration agreed on between them?
6. Has the municipality transferred municipal reserve of its interest in municipal and school reserve to a school board?
7. Did the municipality hold a public hearing in accordance with the legislation and advertise in accordance with the legislation before any of the following occurs:
    a. the sale, lease, or other disposal of municipal reserve, community services reserve, or municipal and school reserve:
        i. by a council; or
        ii. municipal and school reserve by a council and a school board; or
    b. the making of a bylaw requiring the school building footprint of a school reserve, municipal and school reserve, or municipal reserve referred to in above to be designated as community services reserve; or
    c. the disposal of conservation reserve by a municipality as permitted by legislation?
8. Has the municipality sold, leased, or otherwise disposed of a conservation reserve?
9. Has the municipality ensured that lands designated as conservation reserve remains in its natural state?
10. Has the municipality, by bylaw, after giving notice in accordance with the legislation and holding a public hearing in accordance with the legislation:
    a. used an environmental reserve for a purpose not specified in the legislation;
    b. transferred an environmental reserve to the Crown or an agent of the Crown for consideration, as agreed;
    c. leased or disposed of an environmental reserve other than by a sale for a term of not more than three years; or
    d. change the boundaries of an environmental serve or environmental reserve easement in order to correct an omission, error, or other defect in the certificate of title, or to rectify an encroachment problem or other concern?

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

3. Repair of Roads, Public Places, and Public Works

Legislative requirements: ***MGA* 532**

Is the municipality aware that each municipality must ensure that every road or other public place that is subject to the direction, control, and management of the municipality, including all public works in, on, or above the roads or public place put there by the municipality or by any other person with the permission of the municipality, are kept in a reasonable state of repair by the municipality, having regard to:

- the character of the road, public place, or public work; and
- the area of the municipality in which it is located?

1. Is the municipality aware of this Section?
2. Has the municipality considered what it does to support this requirement?
    a. Is the above supported through the annual budget?
3. Is the municipality aware of the level of risk and liability if the municipality fails to perform its duty outlined in Section 532?

Comments/Observations: The municipality is encouraged to review all policies and practices in place. In the event the policies and practices established set specific service levels, it may be appropriate to review the service levels and seek the necessary advice to ensure that the service levels are appropriate and are being followed.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

4. Joint Use and Planning Agreements (JUPA)

Legislative requirements: ***MGA*** **670.1, 672 and 673,** ***Education Act*** **53.1**

1. Is the municipality aware of the requirement that where a school board is operating within the municipal boundaries of a municipality, the municipality must enter into an agreement with the school board?
2. The agreement must contain provisions:
    a. establishing a process for discussing matters relating to:
        i. the planning, development, and use of school sites on municipal reserves, school reserves, and municipal and school reserves in the municipality;
        ii. transfers under Section 672 or 673 of the *MGA* of municipal reserves, school reserves, and municipal and school reserves in the municipality;
        iii. disposal of school sites;
        iv. the servicing of school sites on municipal reserves, school reserves, and municipal and school reserves in the municipality;
        v. the use of school facilities, municipal facilities, and playing fields on municipal reserves, school reserves, and municipal and school reserves in the municipality, including matters relating to the maintenance of the facilities and fields and the payment of fees and other liabilities associated with them; and
        vi. how the municipality and the school board will work collaboratively;
    b. establishing a process for resolving disputes; and
    c. establishing a time frame for regular review of the agreement, and may, subject to the governing legislation, contain any other provisions the parties consider necessary or advisable?

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A

5. Code of Conduct Bylaw

Legislative Requirements: ***MGA*** **145**

1. Is the municipality aware that all codes of conduct bylaws are now repealed?
2. Has council made a bylaw or a resolution under this Act that addresses the behaviour or conduct of councillors or of members of council committees who are not councillors?

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Rescinded Aug 26, 2025 – reg meeting

Classification: Protected A

6. Investments and Accounts

Legislative requirements: ***MGA*** **250, 270**

1. Is the municipality aware that the municipality may only invest in one or more of the following:
    a. securities issued or guaranteed by the Crown in right of Canada or an agent of the crown, or the Crown in right of a province or territory, or an agent of the province or territory;
    b. securities of a municipality, school division, hospital district, health region under the *Regional Health Authorities Act,* or regional services commission in Alberta;
    c. securities that are issues or guaranteed by a bank, treasury branch, credit union, or trust corporation; and
    d. units in pooled funds of all or any of the investments described above?
2. Does the municipality have any investments in shares of a corporation incorporated or continued under the *Canada Business Corporations Act* (Canada) or incorporated, continued, or registered under the *Business Corporations Act*?
    a. If so, was the investment approved by the Minister?
3. Is the municipality aware that all money belonging to or held by the municipality must be deposited into a financial institution designated by council?

Resources: Municipal Affairs advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Classification: Protected A