



Village of Delia - Province of Alberta

By-Law #646-2019 – Joint Assessment Review Board Bylaw

Being a bylaw of the Village of Delia, Alberta to establish Assessment Reviews Boards.

WHEREAS Section 454 of the Municipal Government Act requires that municipalities establish both a Local Assessment Review Board and a Composite Assessment Review Board and

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

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

WHEREAS Member Municipalities will pay for the costs associated with the establishment, training and operations of the Joint Assessment Review Board and each respective Member Municipality will bear the full costs relative to any complaints or hosting of hearings related to complaints from the local municipality;

NOW THEREFORE The Council of the Village of Delia, duly assembled, hereby establishes by bylaw, a Local Assessment Review Board and a Composite Assessment Review Board. This bylaw further authorizes the member municipality to enter into an agreement with other municipalities to establish Joint Assessment Review Boards.

Short Title

1) The short title of this Bylaw shall be the “Joint Assessment Review Board Bylaw”.

Definitions

2) (1) Except as otherwise provided herein, terms in this Bylaw shall have the meanings prescribed in Part 11 of the MGA.

(2) In this bylaw the following terms shall have the meanings shown:

a) “Board” means the Joint Assessment Review Board;

b) “CARB” means the Composite Assessment Review Board established in accordance with the MGA;

- c) "Citizen-at-large" means a person who does not represent a specific organization;
- d) "Designated Officer" means the person appointed to carry out the duties and functions of the clerk of the assessment review board as required under section 456 of the Municipal Government Act;
- e) "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;
- f) "Hearing" means the act of hosting a formal meeting by an officially constituted body to listen to evidence and pleadings initiated by a complainant;
- g) "LARB" means the Local Assessment Review Board established in accordance with the MGA;
- h) "Member" means a member of the Joint Assessment Review Board;
- i) "MGA" means the Municipal Government Act of Alberta, RSA 2000, Ch. M-26, as amended and Regulations passed under the Act;
- j) "Provincial Member" means a Composite Assessment Review Board member appointed by the Minister;
- k) "Member Municipality" means those municipalities who enter into an agreement to establish a Joint Assessment Review Board and who enact a bylaw substantially in the form of this bylaw.

Appointment of Board Members

- 3) (1) The board shall consist of members who shall be Citizens-at-Large or Elected Officials appointed by the respective Member Municipalities.
- (2) In addition, when sitting as the CARB, the Board shall include the provincial member appointed by the Minister.
- (3) Each member municipality should submit a minimum of one eligible person to be available as a Board member.

Terms of Appointment

- 4) (1) Unless otherwise stated, all Members are appointed for three year terms.
- (2) If a vacancy on the Board occurs at any time the Member Municipality must appoint a new person to fill the vacancy for the remainder of that term.
- (3) A Member may be re-appointed to the Board at the expiration of his/her term.

(4) A Member may resign from the Board at any time on written notice to the Designated Officer to that effect.

(5) The Member Municipalities may remove a Member at any time on the recommendation of a Designated Officer.

Panels of the Board

5) (1) The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels to consist of:

(a) three persons selected by the Designated Officer from the Board Members when the panel is acting as a Local Assessment Review Board; or

(b) two persons selected by the Designated Officer from the Board Members plus one person appointed by the Minister when the panel is acting as a Composite Assessment Review Board; or

(c) a single member selected by the Designated Officer when the Board is acting as a Single Member Local Assessment Review Board or a Single Member Individual Composite Assessment Review Board.

(d) where possible, the Designated Officer shall include at least one member from the municipality where the complaint arises on a 3 person panel.

(2) Each panel shall choose the Chairperson among themselves, provided however that:

(a) The Chairperson of an assessment review board shall be appointed annually by council through the organizational meeting as outlined in the procedural bylaw unless otherwise required. Remuneration of the board members shall be in accordance with this bylaw.

(b) the provincial member must be the Chairperson of a panel sitting as the Composite Assessment Review Board; and

(c) the provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board.

(3) The Chairperson of a panel:

(a) will preside over and be responsible for the conduct of meetings;

(b) may limit a submission if it is determined to be repetitious or in any manner inappropriate; and

(c) will vote on matters submitted to the panel unless otherwise disqualified.

Jurisdiction of the Board

6) 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 Member Municipality.

Designated Officer of the Board

7) (1) The position of the Assessment Review Board Clerk is hereby established as a Designated Officer. The Designated Officer of the Board (clerk) shall be appointed by the Council of the municipality where the complaint arises. The appointment shall be made annually through the organizational meeting as outlined in the procedural bylaw unless otherwise required. Remuneration of the designated officer shall be in accordance with this bylaw.

(2) The Designated Officer shall:

- (a) assist the Board in fulfilling its mandate; and
- (b) coordinate the remuneration and expenses payable to each member of the Assessment Review Board.
- (c) The designated officer will have the required training.

Meetings

8) (1) Meetings will be held within the municipality where the complaint arises or at such time and place as determined by the Designated Officer.

(2) The proceedings and deliberations of the Board must be conducted in public except where the Board deals with information protected from disclosure under the provisions of the Freedom of Information and Protection of Privacy Act.

Remuneration

9) Board Members shall receive honorariums for adjudicating at formally scheduled Hearings. Honorariums shall be awarded by the municipality where the appeal was filed in consideration of reimbursement of regular travel expenses (mileage, meals, etc.) and meeting fees as per the policy of the municipality where the appeal was filed. Guidance to limitations can be derived from the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation.

Quorum and Voting

10) (1) The quorum for panels of the Board shall be as established by the MGA, namely:

- (a) two members of a panel acting as a local assessment review board; and

(b) one citizen-at-large or elected official and the provincial member of a panel acting as a composite assessment review board.

(2) All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.

(3) The majority vote of those Members present and voting constitutes the decision of the Board.

(4) Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or a pecuniary interest, the Designated Officer shall appoint a replacement member of the panel.

Conflict of interest

11) (1) Where a member of the Board is of the opinion that he or she has a conflict of interest in respect of a matter before the Board, the member may absent himself or herself from board proceedings while that matter is being discussed, provided that prior to leaving the meeting, the member:

(a) declares a conflict of interest; and

(b) describes in general terms the nature of the conflict of interest.

(2) The Designated Officer shall cause a record to be made in the Minutes of the members' absence and the reasons for it.

(3) For the purposes of this provision, a member has a conflict of interest in a respect of a matter before the Board when the member is of the opinion that:

(a) he or she has a personal interest in the matter which would conflict with his or her obligation as a member to fairly consider the issue; or

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

Pecuniary Interest

12) (1) 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.

(2) A Board member who fails to declare a pecuniary interest in a matter before the Board, or fails to absent himself or herself from proceedings dealing with such a matter, ceases to be a member of the Board.

Commencement of Appeals

13) (1) A taxpayer may commence an assessment complaint by:

(a) mailing or delivering to the address specified on the assessment or tax notice a complaint in the form set out in the 'Matters Relating to Assessment Complaints' regulation and within the time specified in the MGA; and

(b) paying the applicable fee as outlined in the most current Village rates and fees bylaw.

Rules of Order

14) The Board shall make its own procedural rules, having due regard for the principles of procedural fairness.

Adjournments

15) (1) Except in exceptional circumstances as determined by the Board, the Board may not grant postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in Section 468 of the MGA, if the Board grants a postponement or adjournment of a hearing, the Board must schedule the date, time and location for the Hearing at the time the postponement or adjournment is granted.

Notice of Decisions & Record of Hearing

16) (1) After the hearing of a complaint, the Designated Officer shall:

(a) under direction of the Chairperson, prepare Minutes of the hearing, the decision or order of the board and the reasons for the decision in compliance with the MGA; and

(b) arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the MGA.

(2) The Designated Officer will maintain a record of the hearing.

Delegation of Authority

17) In accordance with its authority under MGA section 203(1) to delegate power, Council hereby delegates:

(a) its authority to appoint members of the Joint Assessment Review Board to hear and decide on issues relative to assessment complaints to the Designated Officer.

Reimbursement of Costs

18) The Member Municipality where the complaint arises shall pay for the administrative costs associated with the operation of the Joint Assessment Review Board. Recovery of costs from Member Municipalities will be as set out in the agreements established.

Severability

19) If any portion of this by-law is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the by-law is deemed valid.

Repeal

20) By-Law #573-10 the Joint Assessment Review Board By-Law, is repealed.

In Force

21) This by-law 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 _____ DAY OF _____, 2019.

Mayor David Sisley

Chief Administrative Officer
Mark Nikota

READ A SECOND TIME THIS _____ DAY OF _____, 2019.

READ A THIRD TIME AND FINALLY PASSED THIS _____ DAY OF _____, 2019.

Mayor David Sisley

Chief Administrative Officer
Mark Nikota