

Bylaw # 03/10
Village of Bittern Lake
Province of Alberta

Being a bylaw of the Village of Bittern Lake, Alberta to establish a Regional Assessment Review Board.

Background

Section 456 of the *Municipal Government Act*, permits two or more Councils to jointly establish assessment review boards to have jurisdiction in their respective municipalities;

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

Regional Partner Municipalities will pay for the costs associated with the establishment, training and operations of the Regional Assessment Review Board and each Regional Partner Municipality will share, on a per capita basis, the costs and training related to the Clerk and Board Members and each respective Regional Partner Municipality will bear the full costs relative to any appeals or hosting of their own jurisdictional Hearings and pay to Camrose County the member fees in respect of their portions of those costs.

COUNCIL OF THE VILLAGE OF BITTERN LAKE _ENACTS AS FOLLOWS:

Short Title

- 1 The short title of this Bylaw shall be the "Regional Assessment Review Board Bylaw".

Definitions

- 2 (1) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the MGA.
- (2) In this bylaw the following terms shall have the meanings shown:
- (a) "Board" means the Regional Assessment Review Board;
- (b) "CARB" means the Composite Assessment Review Board established in accordance with the '*Matters Relating to Assessment Complaints*' regulation;
- (c) "Citizen-at-large" means a person who does not represent a specific organization;

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- (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 455 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 ‘*Matters Relating to Assessment Complaints*’ regulation;
- (h) “Member” means a member of the Regional Assessment Review Board;
- (i) “MGA” means the *Municipal Government Act of Alberta, RSA 2000, Ch. M-26*, as amended and Regulations passed under that Act;
- (j) “Provincial Member” means a Composite Assessment Review Board member appointed by the Minister;
- (k) “Regional Partner Municipality” means those municipalities who enter into an agreement with Camrose County to jointly establish a Regional 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 10 members who shall be Citizens-at-Large or Elected Officials appointed by the respective Regional Partner Municipalities.
- (2) In addition, when sitting as the CARB, the Board shall include the provincial member appointed by the Minister.
- (3) Each Town and Village must submit one eligible person whereas the County must submit two eligible persons.

Terms of Appointment

- 4 (1) Unless otherwise stated, all Members are appointed for three year terms except in the initial year where two-thirds are appointed for three year terms and the remaining one-third are appointed for a two year term or if civic elections dictate otherwise.

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- (2) If a vacancy on the Board occurs at any time the Regional Partner 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 Camrose County Regional Partner Municipalities may remove a Member at any time on the recommendation of the 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 on a 3 person panel a member who is from the municipality under whose jurisdiction the complaint arises.
- (2) Each panel shall choose the Chairperson among themselves, provided however that:
- (a) the provincial member must be the Chairperson of a panel sitting as the Composite Assessment Review Board; and
 - (b) the provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board.

Chairperson

- (1) The Chairperson of a panel:
 - (a) will preside over and be responsible for the conduct of meetings;

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- (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

7 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 Regional Partner Municipality.

Designated Officer of the Board

- 8 (1) The Designated Officer of the Board shall be a person designated by the County Administrator of Camrose County, who shall determine the remuneration of the Designated Officer.
- (2) The Designated Officer shall:
- (a) shall assist the Board in fulfilling its mandate;
 - (b) coordinate the remuneration and expenses payable to each member of the Assessment Review Board; and

Meetings

- 9 (1) Meetings will be held at such time and place as determined by the Board.
- (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

- 10 (1) Board Members shall receive honorariums for adjudicating at formally scheduled Hearings or taking appropriate training. Honorariums shall be awarded on the following basis:

MERIT	Half day – Four (4) hour block	\$100.00
MERIT	Full day – Four plus (4+) hour block, excluding lunch hour	\$200.00
LARB	Half day – Four (4) hour block	\$100.00

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LARB	Full day – Four plus (4+) hour block, excluding lunch hour	\$200.00
CARB	Half day – Four (4) hour block	\$200.00
CARB	Full day – Four plus (4+) hour block, excluding lunch hour	\$400.00

- (2) Board Members and the Designated Officer shall receive compensation for travel based on the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation for performing adjudication duties or taking appropriate training.
- (3) Board Members and the Designated Officer shall receive reimbursement for meals incurred while performing adjudication duties or taking appropriate training. A reasonable meal allowance will be offered and will most often be authorized and organized by the Designated Officer. Guidance to limitations can be derived from the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation.
- (4) Board Members and the Designated Officer shall receive reimbursement for any lodging accommodations required while performing adjudication duties or taking appropriate training.
- (5) Provincial Members shall receive reimbursement for all expenses incurred and at the rates prescribed by the Province.

Quorum and Voting

- 11 (1) The quorum for panels of the Board shall be as established by the MGA, namely:
- (i) two members of a panel acting as a local assessment review board; and
 - (ii) 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.

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- (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

- 12 (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 that he or she has 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 he or she is of the opinion that:
- (a) he or she has a personal interest in the matter which would conflict with his or her obligation as a member to fairly consider the issue; or
 - (b) substantial doubt as to the ethical integrity of the member would be raised in the minds of a reasonable observer, if that member were to participate in the consideration of that matter.

Pecuniary Interest

- 13 (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

- 14 (1) A taxpayer may commence an assessment appeal 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 listed below:

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Category of Complaint	Complaint Fee
Residential 3 or fewer dwellings and farm land	\$50.00
Residential 4 or more dwellings	\$650.00
Non-residential	\$650.00
Business Tax	\$50.00
Tax Notices (other than business tax)	\$30.00
Linear property-power generation	\$650.00 per facility
Linear Property - other	\$650.00 per LPAUID
Equalized assessment	\$650.00

Rules of Order

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

Adjournments

- 16 (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

- 17 (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.

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Delegation of Authority

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

- (a) its authority to appoint members of the Regional Assessment Review Board to hear and decide on issues relative to assessment complaints;

Reimbursement of Costs

19 Camrose County shall pay for the administrative costs associated with the operation of the Regional Assessment Review Board. Recovery of costs from Regional Partner Municipalities will be as set out in the agreements established.

Severability

20 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

21 Any and all previous Bylaws conflicting with this current Bylaw, are repealed.

In Force

22 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.

RECEIVED FIRST READING THIS
12th DAY OF April, A.D. 2010
IN THE VILLAGE OF BITTERN LAKE,
IN THE PROVINCE OF ALBERTA.

* Sheldon Sendeck
*Mayor Sheldon Sendeck
* Theresa Fuller
*CAO, Theresa Fuller

RECEIVED SECOND READING THIS
12th DAY OF April, A.D. 2010
IN THE VILLAGE OF BITTERN LAKE,
IN THE PROVINCE OF ALBERTA.

* Sheldon Sendeck
*Mayor Sheldon Sendeck
* Theresa Fuller
*CAO, Theresa Fuller

RECEIVED THIRD AND FINAL
READING THIS 12th DAY OF
April, A.D. 2010
IN THE VILLAGE OF BITTERN
LAKE, IN THE PROVINCE
OF ALBERTA.

* Sheldon Sendeck
*Mayor Sheldon Sendeck
* Theresa Fuller
*CAO, Theresa Fuller