

**Bylaw # 2021-006**  
Joint Regional Assessment Review Boards Bylaw

BEING A BYLAW OF THE VILLAGE OF ROCKYFORD IN THE PROVINCE OF ALBERTA TO ESTABLISH JOINT ASSESSMENT REVIEW BOARDS.

WHEREAS Section 455 of the *Municipal Government Act*, RSA 2000, c. M-26 as amended, authorizes two or more municipal councils to agree to jointly establish the local assessment review board or the composite assessment review board or both to have jurisdiction in their municipalities;

AND WHEREAS Participating Municipalities jointly wish to establish the Joint Regional Assessment Review Boards 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 their respective taxpayers of a Participating Municipality;

NOW THEREFORE the Council of the Village of Rockyford duly assembled hereby enacts as follows:

**1. TITLE**

1.1 This Bylaw may be cited as the "Joint Regional Assessment Review Boards Bylaw"

**2. PURPOSE**

2.1 The purpose of this bylaw is to establish a joint regional assessment review board that will enable municipalities to provide a mechanism for citizens to appeal their property assessment and tax notices.

**3. DEFINITION**

3.1 In this Bylaw, unless the context otherwise requires, the following definitions apply:

- a. "Clerk" means the designated officer appointed as the clerk of the Joint Assessment Review Boards in accordance with section 456 of the *Municipal Government Act*;
- b. "Joint Assessment Review Boards" means the Joint Local Assessment Review Board and the Joint Composite Assessment Review Board;
- c. "Joint Composite Assessment Review Board" or "CARB" means a board established to hear and make decisions on complaints about any matter referenced in section 460.1(2) of the *Municipal Government Act*;
- d. "Joint Local Assessment Review Board" or "LARB" means a board established to hear and make decisions on complaints about any matter referenced in section 460.1(1) of the *Municipal Government Act*;
- e. "Member" means any member of the Joint Assessment Review Boards as appointed by Council from the participating municipalities;
- f. "*Municipal Government Act*" means the Municipal Government Act, RSA 2000, c M-26, as amended from time to time;
- g. "Participating Municipalities" means a municipality who enters into the Assessment Review Board Joint Regional Agreement to jointly establish the Joint Regional Assessment Review Boards and who enacts a bylaw substantially in the form of this bylaw;
- h. "Provincial Member" means a person appointed as a provincial member to a CARB by the Minister under section 454.21(2) of the *Municipal Government Act*;
- i. "Regulations" means the Matters Relating to Assessment Complaints Regulation, 2018 Alta Reg 201/2017, the Matters Relating to Assessment Complaints Regulations, Alta Reg 310/2009, and any other applicable regulations established under the *Municipal Government Act*;

**4. ESTABLISHMENT**

4.1 The Councils of the Participating Municipalities hereby jointly establish a Joint Local Assessment Review Board to exercise the functions of a Local Assessment Review Board in their municipalities.

4.2 The Joint Local Assessment Review Board shall have jurisdiction to exercise the functions of a Local Assessment Review Board under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of the Participating Municipalities.

- 4.3 The Councils of the Participating Municipalities hereby jointly establish a Joint Composite Assessment Review Board to exercise the functions of a Composite Assessment Review Board in their municipalities.
- 4.4 The Joint Composite Assessment Review Board shall have jurisdiction to exercise the functions of a Composite Assessment Review Board under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of the Participating Municipalities.
- 4.5 The Joint Assessment Review Boards shall adhere to the Joint Assessment Review Board Procedures as set out in Schedule "A".

## **5. MEMBERSHIP**

- 5.1 The Joint Assessment Review Boards shall consist of up to fifteen (15) Members, with each participating municipality appointing up to three (3) Members of which one (1) may be a Councillor, appointed by resolution at its Annual Organizational Meeting. Members shall be appointed for a three-year term and in a manner that the expiry dates of their appointments are staggered.
- 5.2 All Members must meet the qualifications prescribed in the *Municipal Government Act* and the Regulations.
- 5.3 All Members shall be considered jointly appointed to both the Joint Local Assessment Review Board and the Joint Composite Assessment Review Board.
- 5.4 Participating municipalities shall make reasonable effort to attract candidates and appoint Members in each of the Participating Municipalities. Notwithstanding the foregoing, upon the Regional Board Review Committee's recommendation Council may appoint a Member who is not a resident of any of the Participating Municipalities if:
  - 5.4.1 Council does not receive a sufficient number of applications from candidates who are residents of the Participating Municipalities;
  - 5.4.2 In the opinion of Council, the Member has particular qualifications, skills or experience which will assist the Joint Assessment Review Boards in determining appeals before them.
- 5.5 Up to three (3) Members may be appointed by resolution of Council for any participating municipalities as alternate Members to fill a vacancy on the Board caused by an absence, retirement, or resignation of a member at large, to allow the Joint Assessment Review Boards to continue to conduct business to ensure quorum requirements are fulfilled.
- 5.6 No person shall be appointed as a Member of the Joint Assessment Review Boards who is:
  - 5.6.1 An employee of a Participating Municipality;
  - 5.6.2 An assessor on behalf of a Participating Municipality;
  - 5.6.3 A designated officer having authority to grant or cancel tax exemptions or deferrals under the *Municipal Government Act*;
  - 5.6.4 A person who regularly acts for assessed persons or taxpayers during the assessment complaint process or at hearings before a panel of any assessment review board or the Municipal Government Board; or
- 5.7 Council, upon the recommendation of the Regional Board Review Committee, may by resolution, remove a Member from the Joint Assessment Review Boards at any time if:
  - 5.7.1 In the opinion of the RBRC, a Member is not performing their duties satisfactorily in accordance with this Bylaw and the Act; or
  - 5.7.2 A member is absent for more than three (3) consecutive meetings of the Joint Assessment Review Boards without adequate excuse.
- 5.8 In the event the Regional Board Review Committee is considering the removal of a Member, Council for the participating municipality shall provide the Member or the Member's representative a reasonable opportunity to be heard by Council and thereafter provide the Member with a decision in writing with reasons.
- 5.9 Council of any participating municipality may, by resolutions, appoint additional Members to the Joint Assessment Review Boards for a specific term of up to six (6) months as they see fit to ensure the Joint Assessment Review Boards will have a quorum for a hearing.
- 5.10 Members shall adhere to the Member Rules of Conduct as set out in Schedule "B" to this Bylaw.
- 5.11 Any Member may resign as a Member of the Joint Assessment Review Boards by sending written notice to Council of the Participating Municipality.
- 5.12 Before participating in a hearing before the Joint Assessment Review Boards all Members are required to complete the training requirements defined in the *Municipal Government Act* and the Regulations.
- 5.13 Members must participate in any training offered by the Participating Municipalities or the Province, to assist them in carrying out their duties as Members of the Joint Assessment Review Boards.

## **6. REGIONAL BOARD REVIEW COMMITTEE**

- 6.1 The Regional Board Review Committee or "RBRC" is established and will consist of one (1) administrator from each of the Partner Municipalities.
- 6.2 Appoint one (1) Chair of the RBRC Board whose duties include:
  - 6.2.1 chairing meetings of the Regional Board Review Committee
  - 6.2.2 establishing agendas for the RBRC meetings
  - 6.2.3 liaising with the Clerk, Councils, and Participating Municipalities on behalf of the RBRC
  - 6.2.4 signing correspondence on behalf of the RBRC
- 6.3 Appoint one (1) Deputy Chair of the RBRC Board;
  - 6.3.1 If the RBRC Chair ceases to be a Member or is unable or unwilling to fulfil the Chair's duties, the committee may appoint the Deputy Chair to serve as Acting Chair until the Chair resumes the Chair's duties or the RBRC elect a new Chair
- 6.4 The term for RBRC Chair and Deputy Chair is two (2) years
- 6.5 The term for RBRC administrators is one (1) year
- 6.6 The RBRC may establish their own procedures to carry out their function, but in doing so, they shall have due regard for procedural fairness
- 6.7 The RBRC will have final approval for membership 5.4 and 5.7 requests
- 6.8 The Participating Municipalities RBRC Member will appoint the Chairperson for each Panel

## **7. PANELS OF THE BOARD**

- 7.1 The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels consist of:
  - 7.1.1 Three (3) persons selected by the RBRC from the Board Members when the panel is acting as a Local Assessment Review Board; or
  - 7.1.2 Two (2) persons selected by the RBRC from the Board Members plus one (1) person appointed by the minister when the panel is acting as a Composite Assessment Review Board; or
  - 7.1.3 A single member selected by the RBRC when the Board Member is acting as a Single Member Local Assessment Review Board or a Single Member individual Composite Assessment Review Board.
- 7.2 Each panel shall have a chairperson appointed by the RBRC provided however that:
  - 7.2.1 The Provincial Member must be the Chairperson of a panel sitting as a Composite Assessment Review Board; and
  - 7.2.2 The Provincial Member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board.

## **8. CHAIRPERSON**

- 8.1 The Chair may delegate those powers, duties, or functions of the Chair to another Member but not a provincial Member of a panel of the Joint Composite Assessment Review Board.
- 8.2 In addition to any other duties and functions prescribed in the *Municipal Government Act* or the Regulations, the Chair:
  - 8.2.1 When a hearing is to be held, shall convene a panel to hear the appeal in accordance with the *Municipal Government Act*;
  - 8.2.2 Shall ensure that all Joint Assessment Review Board hearings are conducted in a fair and impartial manner, in accordance with the rules for such hearings as set out in the *Municipal Government Act* and the rules of natural justice;
  - 8.2.3 Is authorized to rule that evidence presented at a hearing is irrelevant to the matter at issue and may direct the Members to disregard the evidence;
  - 8.2.4 May limit a submission if he or she determines it to be repetitious.

## **9. QUORUM**

- 9.1 Where a panel of the Joint Composite Assessment Review Board consists of three (3) Members, a quorum is two (2) Members, one (1) of whom must be a provincial Member.
- 9.2 Where a panel of the Joint Local Assessment Review Board consists of three (3) Members, a quorum is two (2) Members.

## **10. CLERK**

- 10.1 The Clerk shall be appointed by resolution of the Councils of the Participating Municipalities at their respective Annual Organizational Meeting.
- 10.2 The responsibilities of the Clerk are as follows:

- 10.2.1 Ensure all statutory requirements of the Joint Assessment Review Boards are met;
- 10.2.2 Inform all affected parties of the appeal hearing in accordance with the *Municipal Government Act*;
- 10.2.3 Inform all statutory parties of the appeal hearing in accordance with the *Municipal Government Act*;
- 10.2.4 Compile all necessary documentation for distribution to the Members;
- 10.2.5 Attend all hearings of the Joint Assessment Review Boards;
- 10.2.6 Provide services for the recording of proceedings of the Joint Assessment Review Boards and for retention of exhibits, including all written submissions to the Joint Assessment Review Boards;
- 10.2.7 Prepare the minutes for hearings of the Joint Assessment Review Boards, including the names and addresses of all parties making representations to the Joint Assessment Review Boards;
- 10.2.8 Communicate decisions of the Joint Assessment Review Boards to the affected parties in accordance with the *Municipal Government Act*; and
- 10.2.9 Such other matters as the Joint Assessment Review Boards may direct

## **11. DECISIONS**

- 11.1 Only Members present for the entire hearing shall participate in the making of a decision on any matter before the Joint Assessment Review Boards.
- 11.2 The decision of the majority of Members present at the meeting shall be deemed to be the decision of the Joint Local Assessment Review Board or Joint Composite Assessment Review Board, as the case may be.

## **12. MEMBER RENUMERATION**

- 12.1 Members and the Chair shall be entitled to such remuneration as may be fixed from time to time by the Council of each participating municipality.

## **13. GENERAL**

- 13.1 Joint Assessment Review Board hearings will be held at such a time and place as determined by the respective participating municipality or other location as provided in the Notice of Hearing.
  - 13.1.1 The proceedings of the Board must be conducted in public except where the Board deals with information protected from disclosure under the provisions of the *Freedom of Information and Protection of Privacy Act* and section 464.1 of the *Municipal Government Act*;

## **14. COSTS**

- 14.1 The fee for an appeal will be the fee as set by the participating municipality from time to time (the "Appeal Fee"). A refund of the Appeal Fee may be granted by Council if a withdrawal is received in writing and has been delivered to the Clerk prior to notifications of the appeal hearing being sent out.
- 14.2 All costs and expenses incurred by the Joint Assessment Review Boards, including the costs of holding the hearing and any legal or other fees incurred by the Joint Assessment Review Boards shall be paid by the respective Participating Municipality on a cost-recovery basis as per section 2(a) of the Assessment Review Board Joint Regional Agreement
  - 14.2.1 Costs and expenses incurred by Members to complete the training requirements as prescribed by the *Municipal Government Act*; and the Regulations shall be paid by the participating municipality in accordance with their remuneration policy for board members.

## **15. GENERAL PROVISIONS**

- 15.1 Bylaw #2010-002 and all amendments thereto are hereby repealed.
- 15.2 Should any provisions of this Bylaw become invalid, void, illegal or otherwise unenforceable, it shall be considered separate and severable from the Bylaw and the remainder shall remain in force and be binding as though such provisions had not been invalid.
- 15.3 This Bylaw shall come into force and effect upon the date it is passed.

Read a FIRST time this 8<sup>th</sup> Day of September, 2021.

Read a SECOND time this 8<sup>th</sup> Day of September, 2021.

Received PERMISSION to proceed to third and final reading this 8<sup>th</sup> day of September, 2021

Read a THIRD and FINAL time this 8<sup>th</sup> Day of September, 2021.



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Mayor



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Municipal Administrator

ATTACHMENTS:

Schedule "A" – Joint Assessment Review Board Procedures

Schedule "B" – Member Rules of Conduct

**SCHEDULE "A"**  
**JOINT ASSESSMENT REVIEW BOARD PROCEDURES**

**1. APPEAL HEARINGS**

- 1.1 The Joint Assessment Review Boards shall give notice of the hearing in accordance with the *Municipal Government Act*.
- 1.2 The Joint Assessment Review Boards shall make available for public inspection prior to the hearing all relevant documents and materials respecting the appeal in accordance with the *Municipal Government Act*.
- 1.3 The Joint Assessment Review Boards shall hear from parties in accordance with the *Municipal Government Act*.
- 1.4 The Joint Assessment Review Boards shall hear appeals in public, but it may at any time recess and deliberate in camera.
- 1.5 Electronic or similar recording devices shall not be used during the hearing by anyone in attendance except the Clerk.
- 1.6 The Joint Assessment Review Boards shall make and keep a written record of its proceeding which may be in the form of a summary of the evidence at the hearing.
- 1.7 The Joint Assessment Review Boards shall give a written decision together with the reasons for the decision in accordance with the *Municipal Government Act*.

**2. CONDUCT AT HEARINGS**

- 2.1 Members of the public in attendance at a hearing:
  - 2.1.1 Shall address the Joint Local Assessment Review Board or Joint Composite Assessment Review Board, as the case may be through the Chair;
  - 2.1.2 Shall maintain order and quiet; and
  - 2.1.3 Shall not applaud or otherwise interrupt any speech or action of the Members of any other person addressing the Joint Local Assessment Review Board or Joint Composite Assessment Review Board, as the case may be.
- 2.2 The Chair may order a member of the public who disturbs or acts improperly at a hearing by words or actions be expelled. The Chair may request the assistance from a Peace Officer to remove the person.

**SCHEDULE "B"**  
**MEMBER RULES OF CONDUCT**

**1. PECUNIARY INTEREST**

- 1.1 A Member of the Joint Assessment Review Boards must not hear or vote on any decision that relates to a matter in respect of which the Member has a pecuniary interest.
- 1.2 A Member has a pecuniary interest in a matter to the same extent that a Councillor would have a pecuniary interest in the matter as determined in accordance with section 170 of the *Municipal Government Act*.
- 1.3 If a Member is appointed to a panel hearing a complaint and discovers during the complaint hearing that they have a pecuniary interest in the matter before the panel, the Members shall immediately disclose their pecuniary interest, and shall immediately recuse themselves from the proceedings. If the panel still has quorum as defined in this bylaw and the *Municipal Government Act* after the Member's recusal, it may continue to hear the appeal. If the panel does not have quorum as defined in this bylaw and the *Municipal Government Act* after the Member's recusal, the panel must cease the hearing and a new panel be appointed to hear the appeal.

**2. CONFLICT OF INTEREST**

- 2.1 Where a Member of the Joint Assessment Review Boards is of the opinion that he or she has a conflict of interest in respect of a matter before the Board, the Member must absent himself or herself from board proceedings while that matter is being discussed, provided that prior to leaving the meeting, the Member:
  - 2.1.1 Declared a conflict of interest; and
  - 2.1.2 Describes in general terms the nature of the conflict of interest.
- 2.2 The Clerk shall cause a record to be made in the Minutes of the Member's absence and the reasons for it.
- 2.3 If a Member is appointed to a panel hearing a complaint and discovers during the complaint hearing that they have a conflict of interest in the matter before the panel, the Member shall immediately disclose that they are in a conflict of interest and shall immediately recuse themselves from the proceedings. If the panel still has a quorum as defined in this bylaw and the *Municipal Government Act* after the Member's recusal, it may continue to hear the appeal. If the panel does not have quorum as defined in this bylaw and the *Municipal Government Act* after the Members recusal, the panel must cease the hearing, and a new panel be appointed to hear the appeal.
- 2.4 For further clarity, a Member has a conflict of interest in respect of a matter before the joint Assessment Review Boards when the member is of the opinion that:
  - 2.4.1 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
  - 2.4.2 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 the matter.

**3. A MEMBER SHALL:**

- 3.1 Not discuss any matter under appeal with any party to that appeal, outside of the formal hearing process;
- 3.2 Keep in camera discussion of the Joint Assessment Review Boards and legal advice provided to the Joint Assessment Review Boards confidential, except where required to disclose that information by law; and
- 3.3 Attend all Joint Assessment Review Boards hearings to which he or she has been assigned unless prior written consent has been received from the Chair.