

VILLAGE OF ELNORA

THE ASSESSMENT REVIEW BOARD BYLAW

BYLAW NUMBER 507-1004

A BYLAW OF THE VILLAGE OF ELNORA, IN THE PROVINCE OF 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;

The City of Red Deer 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;

The City of Red Deer will pay for the costs associated with the establishment and operations of the Regional Assessment Review Board and each Regional Partner Municipality will pay both a member fee and a user fee to the City in respect of their portions of those costs.

COUNCIL OF THE VILLAGE OF ELNORA ENACTS AS FOLLOWS:

CITATION

- 1 This Bylaw may be cited as 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.
- (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) “LARB” means the Local Assessment Review Board established in accordance with the *‘Matters Relating to Assessment Complaints’* regulation.
- (f) “Member” means a member of the Regional Assessment Review Board.
- (g) “MGA” means the Municipal Government Act of Alberta, RSA 2000, Ch. M-26, as amended and Regulations passed under that Act.
- (h) “Regional Partner Municipality” means those municipalities who enter into an agreement with the City 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 20 members who shall be Citizens-at-large appointed by the Nomination Review Committee from lists of eligible persons submitted by Regional Partner Municipalities.
- (2) In addition, when sitting as the CARB, the Board shall include the provincial member appointed by the Minister.
- (3) The Nomination Review Committee will consist of 5 representatives appointed jointly by the Regional Partner Municipalities.

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.

(2) If a vacancy on the Board occurs at any time the Nomination Review Committee may 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 Nomination Review Committee 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 when the Board is acting as a Composite Assessment Review Board or a Local Assessment Review Board; or

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

(2) The Designated Officer may select any member to sit on a panel and shall designate the Chairperson for each panel, 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.

(c) 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.

CHAIRPERSON

- 6 The Chairperson of a panel:
- (1) will preside over and be responsible for the conduct of meetings; and
 - (2) may limit a submission if it is determined to be repetitious or in any manner inappropriate; and
 - (3) 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 Chief Administrative Officer of the City of Red Deer (CAO), who shall determine the remuneration of the Designated Officer.
- (2) The Designated Officer shall:
- (a) assist the Board in fulfilling its mandate; and
 - (b) prescribe the remuneration and expenses payable to each member of the Assessment Review Board.

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*.

QUOROM 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 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 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

- 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 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.

RULES OF ORDER

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

ADJOURNMENTS

- 15 (1) The Board may in its discretion grant adjournments of a hearing for such purposes as it feels necessary to ensure proper consideration of the issues before it, including:
 - (a) allowing the Board to obtain a legal opinion or other professional guidance; or
 - (b) to allow a viewing by the Board of the site in respect of which the appeal is being made.
- (2) Where the parties to an appeal consent to an adjournment of the hearing, such adjournment may be granted by the

Chairperson after consultation with the Members individually (whether in person, by telephone or by email) without the need to convene a formal meeting. In such a case, the Board is deemed to have convened and the hearing is deemed to have commenced as of the date of such consultation.

NOTICE OF HEARINGS & RECORD OF DECISION

- 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 Assessment Review Board to the Nomination Review Committee; and
 - (b) its authority under section 454(2)(c) to prescribe the remuneration and expenses payable to each member of the assessment review board to the Designated Officer.

REIMBURSEMENT OF COSTS

- 18 The City of Red Deer 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.

TRANSITIONAL

- 19 The Board shall hear all complaints arising out of assessments from 2010 and subsequent years.

Read a 1st time this 9th day of March, 2010

Read a 2nd time this ____ day of _____, 2010

Read a 3rd and final time this ____ day of _____ and finally passed.

Mayor

Administrator