

THE MUNICIPALITY OF CROWSNEST PASS

BYLAW 809, 2010

ASSESSMENT REVIEW BOARD BYLAW

Whereas, pursuant to Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, and in particular, sections 454, 454.1 and 454.2, Council must pass a bylaw establishing at least one Assessment Review Board, appoint members to it in accordance with sections 49 and 50 of the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 210/2009, prescribe remuneration payable to appointed members, and develop a procedure for filling vacancies on the Assessment Review Boards;

Whereas pursuant to section 145 of the *Municipal Government Act*, Council may pass bylaws in relation to the establishment, functions, procedure and conduct of all council committees, including Assessment Review Boards, pursuant to section 1(f) of the *Municipal Government Act*;

Whereas pursuant to section 154(2) of the *Municipal Government Act*, the chief elected official is a member of all Council committees and all bodies to which Council has the right to appoint members, unless Council provides otherwise;

Whereas pursuant to section 455 of the *Municipal Government Act*, Council must appoint a designated officer to act as the clerk for the assessment review boards having jurisdiction in the municipality and prescribe the remuneration and duties of that person;

The Municipality of Crowsnest Pass Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

PURPOSE

- 1 The purpose of this bylaw is to establish an Assessment Review Board, appoint a designated officer for the Assessment Review Boards, and to establish a position of clerk of the Assessment Review Board

DEFINITIONS

- 2 In this bylaw, unless the context otherwise requires:
 - (a) "Acting Clerk" means an individual who is not an assessor and who possesses the prescribed training to perform the duties and functions of the Clerk in the Clerk's absence;
 - (b) "Acting Member" means a Member appointed to replace a previously appointed Member due to a Vacancy;
 - (c) "Board" means a Local Assessment Review Board, a One Member Local Assessment

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Review Board, a Composite Assessment Review Board, or a One Member Composite Assessment Review Board;

- (d) **"Board Administration"** means the Municipal employees or contractors who are charged with managing Board operations and functions and providing support and services to the Boards and the Committee;
- (e) **"Chair"** means the individual appointed as the Chair of the Assessment Review Board Administrative Committee by Council;
- (f) **"Municipality"** means the municipal corporation of the The Municipality of Crowsnest Pass
- (g) **"CAO"** means the chief administrative officer of the Municipality as defined in the MGA, or that person's delegate;
- (h) **"Municipal Member"** means a Member of a Board who was appointed by Council, including an Acting Member or a Substitute;
- (i) **"Clerk"** means the officer designated by Council as the Clerk of the Assessment Review Board, pursuant to section 455 of the MGA;
- (j) **"Complainant"** means the individual, corporation, partnership or other entity named as the Complainant on a Complaint Form;
- (k) **"Complaint"** means a dispute between a property owner and the Municipality with respect to one or more of the matters enumerated in section 460(5) of the MGA;
- (l) **"Complaint Form"** means a document in the prescribed form which is filed with the Clerk within the prescribed time period, that initiates a request for a Hearing before a Board to resolve a Complaint;
- (m) **"Composite Assessment Review Board"** means a Board to which two Municipal Members and one Provincial Member are appointed, which has jurisdiction to conduct Hearings on all Complaints, except for Complaints regarding:
 - (i) residential property with 3 or fewer dwelling units;
 - (ii) farm land; or,
 - (iii) linear property;
- (n) **"Council"** means the municipal council of the Municipality of Crowsnest Pass;
- (o) **"Decision"** means a written summary of a Hearing which includes:
 - (i) a brief summary of the matters or issues of the Complaint;
 - (ii) the Board's decision about every matter or issue;
 - (iii) the Board's reasons for its decision on every issue or matter;
 - (iv) dissenting reasons, if any; and

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- (v) any procedural or jurisdictional issues or matters that arose during the Hearing;
 - (p) **"Hearing"** means an adjudicative proceeding during which a Board hears and considers evidence pertaining to a Complaint or ancillary or jurisdictional matters related to a Complaint, deliberates, and renders a Decision in accordance with section 467 of the MGA;
 - (q) **"Local Assessment Review Board"** means a Board to which three Municipal Members are appointed, that has jurisdiction to conduct Hearings about Complaints regarding:
 - (i) residential property with 3 or fewer dwelling units;
 - (ii) farm land; or
 - (iii) a tax notice other than a property tax notice;
 - (r) **"Mayor"** means the chief elected official of the Municipality as defined in the MGA;
 - (s) **"MGA"** means the *Municipal Government Act*, R.S.A.2000, c. M-26;
 - (t) **"Member"** means an individual who is appointed to a Board, including an Acting Member or Substitute;
 - (u) **"Minister"** means the Minister of Municipal Affairs;
 - (v) **"One Member Composite Assessment Review Board"** means a Composite Assessment Review Board comprised of one Provincial Member which conducts Hearings on preliminary or jurisdictional matters prescribed by the MGA and the Regulation;
 - (w) **"One Member Local Assessment Review Board"** means a Local Assessment Review Board which is comprised of one Municipal Member which conducts Hearings on preliminary or jurisdictional matters prescribed by the MGA and the Regulation;
- "Provincial Member"** means an individual appointed to a Composite Assessment Review Board by the Minister;
- (y) **"Record"** means a written record of documents and evidence provided at a Hearing including:
 - (i) the Complaint Form;
 - (ii) all documentary evidence presented;
 - (iii) a list of witnesses who appeared at the Hearing;
 - (iv) transcript or recording of the hearing, and if none is available, a written summary of all testimonial evidence given at the Hearing;
 - (v) written arguments presented as part of the Hearing;
 - (vi) list of the matters or issues on the Complaint Form about which argument or evidence were presented during the Hearing;
 - (vii) the Decision;
 - (aa) **"Regulation"** means the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 310/2009;

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(bb) "Substitute" means a Member who is temporarily scheduled to sit as a Member of a Board other than the Board to which the Member was appointed, for the duration of a single Hearing or group of Hearings;

(cc) "Tax Agent" means an individual, company, partnership, or other entity that handles Complaints for a fee or potential fee, but does not include lawyers retained to provide services in their professional capacity;

(dd) "Vacancy" means that a position on a three Member Board is empty because the Member appointed to that position:

(i) ceased to be a Member;

(ii) is unable or unwilling to perform the Member's duties for a period longer than thirty days;

RULES FOR
INTEPRETATION

3 The marginal notes and headings in this bylaw are for reference purposes only.

PART II - ESTABLISHMENT OF ASSESSMENT REVIEW BOARDS

ESTABLISHMENT
OF BOARDS

4 Council establishes one Local Assessment Review Board.

5 Council establishes one Composite Assessment Review Boards

6 Resources and support will be provided to the Board as directed by the CAO.

7 Two Members of a Local Assessment Review Board constitute a quorum.

RESOURCES

8 The Provincial Member and one Municipal Member constitute a quorum of a Composite Assessment Review Board.

QUORUM

9 The Vice Chair sitting on each Local Assessment Review Board may sit as the Presiding Officer for Hearings before the Board, or

10 may appoint one of the other Members as Presiding Officer.

PRESIDING
OFFICERS

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- 12 The Provincial Member of each Composite Assessment Review Board will be the Presiding Officer for all Hearings of that Board.
- 13 The Presiding Officer will chair the Board at a Hearing and:
 - (a) make and keep a Record for each Hearing;
 - (b) prepare the Decision within 30 days of the day on which the Hearing ended; and
 - (c) provide the Record and Decision to the Clerk.

PART III - TERMS AND CONDITIONS OF MEMBER APPOINTMENTS

- INELIGIBILITY
 - 14 Assessors, Municipal employees, and Tax Agents may not be members
 - 15 Assessors, Municipal employees, and Tax Agents who acted in those capacities in the year prior to the date of appointment may not be Members, unless otherwise directed by Council.
 - 16 The Mayor will not be a Member.
- APPOINTMENT
 - 17 Council will appoint Municipal Members in accordance with Municipal policies and procedures.
- TERM
 - 18 Municipal Members serve at the pleasure of Council for a term of one year, unless Council prescribes a different term at the time of appointment.
 - 19 Acting Members will be appointed for the balance of the term of the Municipal Member who is being replaced by the Acting Member.
- REMUNERATION
 - 20 Remuneration and expenses for Board Members will be as per the current Remuneration policy of the Municipality of Crowsnest Pass
- TRAINING
 - 21 Members must successfully complete the training prescribed by the Minister prior to participating in a Hearing.
- CONDUCT
 - 22 Members must comply with:
 - (a) conflict of interest rules prescribed by the MGA and the Regulation; and

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SUBSTITUE

23 Any Municipal Member with the requisite training may be a regular or Substitute member for any other Municipality where a shortage of qualified members exist providing the Municipal member is duly appointed by bylaw of the Municipal Council of the municipality where a shortage of qualified members exists.

VACANCY

24 The Mayor may appoint an Acting Member in the event of a Vacancy.

PART IV - BOARD HEARING PROCEDURES

26 Boards will conduct Hearings in accordance with:

- (a) the express provisions of the MGA and Regulation;
- (b) principles of natural justice; and
- (c) policies, procedures and directives governing Hearings prescribed by the Clerk.

27 The resolution of a Complaint is not final until the Board issues a Decision in accordance with the MGA and the Regulations.

PART V - CLERK OF THE ASSESSMENT REVIEW BOARDS

28 Council establishes the position entitled Clerk of the Assessment Review Boards, and the Clerk will be the designated officer responsible for managing all matters for the Board.

29 The CAO will appoint an individual to the position of Clerk, as required and will establish the terms and conditions of the appointment.

30 The Clerk may not be an assessor.

31 The Clerk must successfully complete all training prescribed by the Minister.

32 The Clerk may appoint an Acting Clerk to perform the Clerk's duties and functions in the Clerk's absence, or may delegate the Clerk's duties and functions to municipal employees who are

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- 33 The Clerk may prescribe policies, procedures and directives governing Hearing processes, Member conduct, and other Board matters.
- 34 The Clerk's duties include:
- (a) Within 30 days of their creation, notifying the Minister that one or more Composite Assessment Review Boards were established, and requesting the appointment of a Provincial Member for each Composite Assessment Review Board;
 - (b) Receiving Complaint Forms and providing confirmation of their receipt to Complainants and to the owner of the property which is at issue in the Complaint;
 - (c) Notifying the Municipality that a Complaint Form was received and providing a copy of it to the Municipality;
 - (d) Notifying the Minister that a Complaint Form regarding a matter falling within the jurisdiction of a Composite Assessment Review Board was received, and providing a copy of it to the Minister;
 - (e) Scheduling Hearings and providing notice of evidentiary and disclosure requirements to Complainants in accordance with the MGA and Regulation;
 - (f) Notifying the Municipality, Minister and Complainants of procedural, jurisdictional, or other preliminary issues, and scheduling Hearings with respect to those matters as required;
 - (g) Posting a schedule for Hearings and Committee meetings in a publicly accessible location at the Assessment Review Board office at least 24 hours in advance of each Hearing or Committee meeting;
 - (h) Scheduling Substitutes as required;
 - (i) Providing a copy of every Decision made by a Composite Assessment Review Board or a One Member Composite Assessment Review Board to the Minister within seven days of the date on which it was made;
 - (j) Providing a copy of all Decisions to the Municipality Complainant, property owner, Tax Agent and lawyer involved in the Complaint;
 - (k) Making arrangements for the retention of Records and Decisions for a period of at least five years;
 - (l) Issuing refunds of Complaint fees in accordance with the provisions of the MGA, Regulation, and this bylaw;
 - (m) Instructing independent legal counsel for the Boards;
 - (n) Consulting with the Chair and Members on matters affecting the Boards;

- (o) Overseeing all administrative and budgeting matters for the Boards, Board Administration, and the Committee, and reporting on those matters as required.

PART VII - COMPLAINT FEES

COMPLAINT FEES

- 35 Council may by Council resolution prescribe filing fees for the filing of Complaints.
- 36 Fees are refundable if the:
- (a) Complaint is finally resolved in a Decision in favour of the Complainant;
 - (b) Complainant withdraws the Complaint as a result of an agreement with the assessor to correct a matter at issue in the Complaint;
- a Local Assessment Review Board, and the Complaint is withdrawn prior to the time the Hearing for that Complaint is scheduled by the Clerk.

REPEALS 37 Bylaw 528, 2000 is repealed.

Read a first time this 5th day of October, 2010

Read a second time this 5th day of October, 2010.

Read a third time and finally passed this 5th day of October, 2010


MAYOR


CHIEF ADMINISTRATIVE OFFICER