

BYLAW NO. 2021-04
A BYLAW OF THE VILLAGE OF HALKIRK
IN THE PROVINCE OF ALBERTA
ASSESSMENT REVIEW BOARD BYLAW

Being a Bylaw of the Village of Halkirk, Alberta for the purpose of establishing Assessment Review Boards.

WHEREAS pursuant to Section 454(1) of the *Municipal Government Act*, Chapter M-26, 2000, as amended, Council must by bylaw establish a local assessment review board and a composite assessment review board; and

AND WHEREAS pursuant to Sections 454.1 and 454.2 of the *Municipal Government Act*, Council must appoint at least the required number of persons as members of the assessment review boards; and

AND WHEREAS pursuant to Section 456(1) of the *Municipal Government Act*, Council must appoint a person to act as the clerk of the assessment review boards having jurisdiction in the municipality and prescribe the remuneration and duties of that person; and

WHEREAS COUNCIL OF THE VILLAGE OF HALKIRK ENACTS AS FOLLOWS:

Short Title

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

Definitions

2. In this Bylaw the following terms shall have the meanings shown:
 - a) "Act" means the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended;
 - b) "Assessment Review Board" or "Board" means either the Local Assessment Review Board or the Composite Assessment Review Board.
 - c) "Assessment Review Board Clerk" or "Clerk" means the person that is designated by Council to carry out the powers, duties and functions of the Assessment Review Board Clerk.
 - d) "Complaint" means a complaint under Part 11 of the *Municipal Government Act*.
 - e) "Public Member" means a person who is eligible to vote in the election for a member of Council for the Village of Halkirk under the *Local Authorities Election Act*, R.S.A. 2000, c. M-26, as amended, who is not a member of Council;
 - f) "Member" means an individual appointed under this bylaw as a member of the Assessment Review Board;
 - g) "Minister" means the Minister determined by the Province of Alberta to be responsible for the Act.
 - h) "Provincial Member" means a member of the Composite Assessment Review Board appointed by the Minister of Municipal Affairs.

Establishment of the Local Assessment Review Board

3. The Local Assessment Review Board is established and shall consist of three (3) members appointed by Council. One (1) alternate member may also be appointed by Council.
4. The term of office for a Council member appointed to the Local Assessment Review Board is one (1) year.
5. The term of office for a Public Member appointed to the Local Assessment Review Board is three (3) years.
6. The term of membership shall commence January 1 following appointment and shall terminate December 31. Adjustment of a period of appointment may be made as required by resolution of Council.
7. In the event of a vacancy on the Local Assessment Review Board, Council may, by resolution, appoint a new member to serve for the remainder of the term of the vacating member.
8. Council may appoint the same persons who serve as members of the Composite Assessment Review Board to the Local Assessment Review Board.
9. No Local Assessment Review Board member shall be a Village of Halkirk employee.
10. The Chairperson of the Local Assessment Review Board shall be designated by Council from the members appointed.
11. In the absence of the Chairperson, the Chairperson may delegate any of his powers, duties or functions to one or more of the members present to serve in this capacity during such absence.
12. A majority of the members of the Local Assessment Review Board constitutes a quorum, except where the Act provides otherwise.
13. On being appointed, each member of the Local Assessment Review Board must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

Establishment of the Composite Assessment Appeal Board

14. The Composite Assessment Appeal Board is established and shall consist of two (2) members appointed by Council, and one (1) Provincial Member appointed by the Minister. One (1) alternate member may also be appointed by Council.
15. The term of office for a Council member appointed to the Composite Review Board is one (1) year.
16. The term of office for a Public Member an appointed to the Composite Review Board is three (3) years.
17. The term of membership shall commence January 1 following appointment and shall terminate December 31. Adjustment of a period of appointment may be made as required by resolution of Council.
18. In the event of a vacancy on the Composite Assessment Review Board, Council may, by resolution, appoint a new member to serve for the remainder of the term of the vacating member.
19. Council may appoint the same persons who serve as members of the Local Assessment Review Board to the Composite Assessment Review Board.

- 20. No Composite Assessment Review Board member shall be a Village of Halkirk employee.
- 21. The Chairperson of the Composite Assessment Review Board shall be the Provincial Member.
- 22. The Provincial Member and one other member of the Composite Assessment Review Board constitute a quorum, except where the Act provides otherwise.
- 23. On being appointed, each member of the Composite Assessment Review Board must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

Clerk of the Board

- 24. The position of Assessment Review Board Clerk is hereby established and shall act as Clerk for both the Local Assessment Review Board and the Composite Assessment Review Board.
- 25. Council shall designate a Village of Halkirk employee to serve as Assessment Review Board Clerk.
- 26. The Clerk may not be an assessor or a designated officer having authority to grant or cancel tax exemptions or deferrals under s. 364.1 of the Act.
- 27. The Assessment Review Board Clerk will receive additional remuneration, further to their salary.
- 28. The Assessment Review Board Clerk’s duties consist of those set out in the Act and this Bylaw, and to provide administrative support to the Assessment Review Boards.
- 29. The Assessment Review Board Clerk may delegate the administrative duties of this position to any Village of Halkirk employee or use a service provider under contract to the Village of Halkirk to provide administrative services to the Village of Halkirk.

Remuneration

- 30. Board members shall receive honorariums for adjudicating at Hearings, taking appropriate training and writing and reviewing decisions. Honorariums shall be awarded on the following basis:

LARB	Half day – Four (4) hour block	\$110.00
LARB	Full day – Four plus (4+) hour block, excluding lunch hour	\$220.00
LARB – Chair	Half day – Four (4) hour block	\$125.00
LARB – Chair	Full Day – Four plus (4+) hour block – excluding lunch hour	\$250.00
LARB – Clerk	Half day – Four (4) hour block	\$125.00
LARB – Clerk	Full Day – Four plus (4+) hour block – excluding lunch hour	\$250.00

CARB	Half day – Four (4) hour block	\$220.00
CARB	Full Day – Four plus (4+) hour block – excluding lunch hour	\$440.00
CARB – Chair	Half day – Four (4) hour block	\$250.00
CARB - Chair	Full Day – Four plus (4+) hour block – excluding lunch hour	\$460.00
CARB - Clerk	Half day – Four (4) hour block	\$250.00
CARB – Clerk	Full Day – Four plus (4+) hour block – excluding lunch hour	\$460.00

31. Board members and the Clerk shall receive reimbursement 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.
32. Board members and the Clerk 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 Clerk. Guidance to limitations can be derived from the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation.
33. Board members and the Clerk shall receive reimbursement for any lodging accommodations required while performing adjudication duties or taking appropriate training.
34. Provincial members shall receive reimbursement for any additional expenses incurred at the rates prescribed by the Province.

Rules of Order

35. The Board will conduct hearings in accordance with:
 - (i) The express provisions of the Act and related regulations;
 - (ii) Principles of natural justice and procedural fairness; and
 - (iii) Policies and procedures approved by the Board.
36. The Clerk may retain and instruct independent legal counsel for the Board when required.
37. The Clerk may, at the request of the Chairperson of the Board, sign orders, decisions and documents issued by the Board.

Quorum and Voting

38. 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.
- 39. All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- 40. The majority vote of those Members present and voting constitutes the decision of the Board.
- 41. Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or pecuniary interest, the Clerk shall appoint a replacement member of the panel.

Conflict of Interest

- 42. (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 Clerk shall cause a record to be made in the Minutes of the members' absence and the reasons for it.
- (3) For the purpose 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

- 43. (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 meeting 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:

- 44. (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:

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
Equalized Assessment	\$650.00

Notice of Decisions and Record of Hearing

45. After the hearing of a Complaint, the Clerk shall:
- (i) Under direction of the Chairperson, prepare the decision or order of the Board and the reasons for the decision in compliance with the Act; and
 - (ii) Arrange for the order and decision of the Board to be signed and distributed in accordance with the requirements under the Act.

46. The Clerk will maintain a Record of the hearing in accordance with the Act.

Severability

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

Repeal

48. Bylaw 2010-02 the Regional Assessment Review Board Bylaw, is repealed.

In Force

49. This bylaw 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 Act.

Read a First Time this ___ Day of _____, 2021 on a motion of Councillor _____.
Carried.

Read a Second Time this ___ Day of _____, 2021 on a motion of Councillor _____.
Carried.

Councillor _____ moved to proceed to Third Reading. Carried Unanimously.

Read a Third Time and Finally Passed this ___ Day of _____, 2021 on a motion of Councillor _____. Carried.

Signed by the Chief Elected Official and Chief Administrative Officer this ___ Day of _____, 2021.

Dale Kent – Village of Halkirk Mayor

Marcy Renschler Chief Administrative Officer