

BYLAW NO. 1552-23

OF THE

TOWN OF BONNYVILLE

IN THE PROVINCE OF ALBERTA

BEING A BYLAW OF THE TOWN OF BONNYVILLE IN THE PROVINCE OF ALBERTA, CANADA, TO ESTABLISH A JOINT ASSESSMENT REVIEW BOARD.

WHEREAS Section 455 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, permits two or more Councils to jointly establish assessment review boards to have jurisdiction in their respective municipalities;

AND WHEREAS The Town of Bonnyville and the Partner Municipalities jointly wish to establish a Joint 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 their respective taxpayers of a Partner Municipality;

AND WHEREAS the Town of Bonnyville will pay for the costs associated with the establishment and operations of the Joint Assessment Review Board and each Partner Municipality will pay the Town their portions of those costs.

AND WHEREAS It is deemed expedient by Council that a Bylaw be established to enable municipalities to provide a mechanism for citizens to appeal their property assessment notices.

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE TOWN OF BONNYVILLE IN THE PROVINCE OF ALBERTA DULY ASSEMBLED, AUTHORIZES THE TOWN OF BONNYVILLE TO ENTER INTO AN AGREEMENT WITH OTHER MUNICIPALITIES TO ESTABLISH A JOINT LOCAL ASSESSMENT REVIEW BOARD (LARB), AND A JOINT COMPOSITE ASSESSMENT REVIEW BOARD (CARB).

Council in the Town of Bonnyville enacts as follows:

1. TITLE

This bylaw may be cited as the “Joint Assessment Review Boards Bylaw”.

2. DEFINITIONS

(a) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the *Municipal Government Act (MGA)*.

(b) In this bylaw the following terms shall have the meanings shown:

- i) “**Alternate**” means a person who is available to perform the duties of a member in the event the member is unable to fulfil Board duties;

- ii) **“Board”** means the Joint Assessment Review Board;
- iii) **“Citizen-at-Large”** means a person who does not represent a specific organization and is a resident of Partner Municipalities;
- iv) **“Chair”** means the person appointed to carry out the duties and functions of the assessment review board as required under section 455(2) of the *Municipal Government Act*.
- v) **“Clerk”** in respect of a local assessment review board or composite assessment review board having jurisdiction in one or more municipalities, means the officer appointed as clerk under MGA section 456.
- vi) **“Composite Assessment Review Board”** or **“CARB”** means the Composite Assessment Review Board established in accordance with the *MGA* who hears complaints on assessment notices for property other than the property described in section 2(b)(vii) of this bylaw and the *MGA*;
- vii) **“Local Assessment Review Board”** or **“LARB”** means the Local Assessment Review Board established in accordance with the *MGA* who hears complaints about assessment notices for:
 - i. Residential Property with 3 or fewer dwelling units, or
 - ii. Farmland, or
 - iii. A tax notice other than a property tax notice, business tax notice or improvement tax notice.
- viii) **“Member”** means a member of the Joint Assessment Review Board.
- ix) **“Minister”** means the Minister determined by the Province to be responsible for the *MGA*.
- x) **“Partner Municipality”** means a municipality who enters into an agreement to establish the Joint Assessment Review Board and who enacts a bylaw substantially in the form of this bylaw.
- xi) **“Presiding Officer”** is the person ‘in charge’ of the hearing.
- xii) **“Provincial Member”** means a person appointed as a provincial member to a CARB by the Minister.

3. **PARTNER MUNICIPALITIES**

- (a) The Partner Municipalities hereby jointly establish the Joint Assessment Review Board to exercise the functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board to have jurisdiction in their municipalities and those of the Partner Municipalities.

(b) Each Partner Municipality is responsible for establishing filing fees and administering policies in respect of refunding filing fees in accordance with the *MGA* and the *Matters Relating to Assessment Complaints Regulation*.

(c) May make recommendations to the Clerk concerning the revocation of appointment of a Member.

4. APPOINTMENT OF BOARD MEMBERS

(a) Each Partner Municipality may appoint one individual to the Board who is a Councillor and may appoint an individual as an alternate to the Board who is a citizen at large.

(b) In addition, when sitting as the CARB, the Board shall include the provincial member appointed by the Minister.

5. ESTABLISHMENT OF BOARDS

The following Joint Assessment Review Boards are established:

(a) A LARB that hears complaints referred to in section 460.1(1) of the *MGA*; and

(b) A CARB that hears complaints referred to in section 460.1(2) of the *MGA*.

6. JURISDICTION OF THE BOARD

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 *MGA* in respect of assessment complaints made by taxpayers of a Partner Municipality.

7. TERMS OF APPOINTMENT

(a) Unless otherwise stated in their appointment letters, all Members are appointed for three year terms.

(b) If a vacancy on the Board occurs at any time the Partner Municipality who made the appointment may appoint a new person to fill the vacancy for the remainder of the term.

(c) A Member may be re-appointed to the Board at the expiration of their term.

(d) A Member may resign from the Board at any time on written notice to the Chair/Clerk and to the Partner Municipality to that effect.

(e) The Partner Municipality may remove their designated Member at any time.

(f) Upon being appointed, the Member must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

8. PANELS OF THE BOARD

- (a) The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels are to consist of:
- Three persons selected by the Chair when the Board is acting as a Composite Assessment Review Board or a Local Assessment Review Board where only one Board member may be a Councillor; or
 - A single member selected by the Chair when the Board is acting as a Single Member Composite Assessment Review Board or a Single Member Individual Local Assessment Review Board where the single Board member must not be a Councillor.
- b) The Chair may select any member to sit on a panel and shall designate the Presiding Officer for each panel, provided however that:
- The provincial member must be the Presiding Officer of a panel sitting as the Composite Assessment Review Board; and
 - The provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board;
 - Where possible, the Chair shall include on a three-person panel a member who is from the Partner Municipality under whose jurisdiction the complaint arises.

9. PRESIDING OFFICER

(a) The Presiding Officer of the panel:

- Will preside over and be responsible for the conduct of meetings;
- May limit a submission if it is determined to be repetitious or in any manner inappropriate; and
- Will vote on matters submitted to the panel unless otherwise disqualified.

10. CLERK(S) OF THE JOINT ASSESSMENT REVIEW BOARD

(a) The Clerk(s) of the Board shall be a person designated by the partner municipality under whose jurisdiction the complaint arises and in the case of the Town of Bonnyville shall be a person designated by the Town of Bonnyville Chief Administrative Officer.

(b) The Clerk(s) shall:

- assist the Board in fulfilling its mandate; and

- may delegate to an employee, the duties and functions of the Assessment Review Board Clerk provided they have successfully completed the training as prescribed by the Minister; and
- prescribe the remuneration and expenses payable to each member of the Joint Assessment Review Board; and
- shall issue instructions to independent legal counsel for the Boards when required; and
- may, at the request of the Presiding Officer of a panel of the Board sign orders, decisions and documents issued by the Board; and
- may set fees payable for persons to obtain copies of the Board's decisions and documents.

11. HEARINGS

- (a) Hearings will be held at such time and place as determined by the Board.
- (b) 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* and section 464.1 the MGA.

12. REMUNERATION

- (a) Board members shall receive honorariums for adjudicating at formally scheduled hearings. Honorariums shall be awarded by the Partner Municipality where the appeal was filed in consideration of reimbursement of regular travel expenses (mileage, meals, etc.) and meeting fees as per Schedule 'B' of this Bylaw.

13. QUORUM AND VOTING

- (a) The quorum for panels of the Board shall be as established by the MGA, namely:
- Two members of a panel acting as a Local Assessment Review Board; and
 - One citizen at large or elected official and the Provincial Member of a panel acting as a Composite Assessment Review Board.
- (b) All members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- (c) The majority vote of those members present and voting constitutes the decision of the Board.

- (d) Where a member of a panel absents themselves from the proceedings due to a conflict of interest or a pecuniary interest, the Clerk shall appoint a replacement member to the panel.

14. CONFLICT OF INTEREST

- a) Where a member of the Board is of the opinion that they have a conflict of interest in respect of a matter before the Board, the member may absent themselves from Board proceedings while that matter is being discussed, provided that prior to leaving the meeting, the member:
- Declares that they have a conflict of interest; and
 - Describes in general terms the nature of the conflict of interest.
- b) The Clerk(s) shall cause a record to be made in the Minutes of the members' absence and the reasons for it.
- c) For the purposes of this provision, a member has a conflict of interest in a respect of a matter before the Board when they are of the opinion that:
- They have a personal interest in the matter which would conflict with their obligation as a member to fairly consider the issue; or
 - 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.

15. PECUNIARY INTEREST

- a) 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.
- b) A Board member who fails to declare a pecuniary interest in a matter before the Board or fails to absent themselves from proceedings dealing with such a matter, ceases to be a member of the Board.

16. COMMENCEMENT OF COMPLAINTS

- (a) In accordance with the MGA, a taxpayer may commence an assessment complaint by:
- 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*", Alberta Regulation 201/2017 (Regulations) and within the time limits specified in the MGA; and



- Paying the applicable fee as set out in the Agreement for Joint Assessment Review Boards.

17. RULES OF ORDER

(a) The Board will conduct hearings in accordance with:

- i) the provisions of the *MGA and related regulations*;
- ii) principles of natural justice and procedural fairness; and
- iii) its policies and procedures.

18. ADJOURNMENTS

(a) 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;

- Allowing the Board to obtain a legal opinion or other professional guidance; or
- To allow a viewing by the Board of the site in respect of which the appeal is being made.

(b) Where the parties to an appeal consent to an adjournment of the hearing, such adjournment may be granted by the Presiding Officer 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.

(c) A request for a postponement or an adjournment must be in writing and contain the reasons for the postponement or adjournment, as the case may be.

(d) Subject to the timelines specified in 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.

19. NOTICE OF DECISIONS & RECORD OF HEARING

(a) After hearing of a complaint, the Clerk(s) shall:

- under the direction of the Presiding Officer, prepare Minutes of the Hearing, the decision or order of the Board and the reasons for the decision in compliance with the *MGA*; and



- arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the *MGA* and Regulations.

(b) The Clerk(s) will maintain a Record of Hearing in accordance with the *MGA* and the Regulations.

20. DELEGATION OF AUTHORITY

(a) In accordance with its authority under the *MGA section 203(1)*, Council hereby delegates its authority to:

- appoint Members to the Joint Assessment Review Board;
- jointly appoint a Member as the Chair of the LARB and CARB and prescribe the term of office and the remuneration and expenses, if any, payable to the Chair.

21. REIMBURSEMENT OF COSTS

(a) The member Partner Municipality where the complaint arises shall pay for the administrative costs associated with the operation of the Joint Assessment Review Board. Recovery costs from the member Partner Municipalities will be set out in the agreements established.

22. SEVERABILITY

(a) If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed, and the remainder of this Bylaw is deemed valid.

23. COMPLAINT FEES


(a) Fees for filing complaints shall be as set out in Schedule "A" attached.

24. GENERAL MATTERS

(a) This Bylaw comes into full force and effect at the time of passage.

(b) Bylaw No. 1349-10 and 1359-10 is hereby repealed.

INTRODUCED AND GIVEN FIRST READING this 22 day of August, A.D., 2023.



Mayor



Chief Administrative Officer

GIVEN SECOND READING this 10th day of OCTOBER, A.D., 2023.



Mayor



Chief Administrative Officer

GIVEN THIRD AND FINAL READING this 10th day of OCTOBER, A.D., 2023.



Mayor



Chief Administrative Officer

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TOWN OF BONNYVILLE**

SCHEDULE "A"

A fee payable for each parcel of property on which a person wishes to register a complaint is as follows:

Town of Bonnyville – Schedule of Fees	
Assessment Complaint Fees	
Category of Complaint	Complaint Fee
Residential - 3 or fewer dwellings	\$50.00 per complaint
Residential - 4 or more dwellings	\$100.00 per complaint
Non-Residential	\$100.00 per complaint



Schedule "B"
Fees

Joint Assessment Review Board Annual Fees

Each municipal member shall be invoiced on a prorated basis, based on the number of assessment revisions, an administrative fee covering the expenses incurred.

Remuneration

Board Members shall receive honorariums for adjudication at formally scheduled Hearings or taking appropriate training. Honorariums shall be awarded on the following basis:

Merit Hearing – Half Day	Four (4) Hour Block = \$125.00
Merit Hearing – Full Day	Four Plus (4+) Hour Block, excluding lunch hour = \$240.00
LARB Hearing – Half Day	Four (4) Hour Block = \$125.00
LARB Hearing – Full Day	Four Plus (4+) Hour Block, excluding lunch hour = \$240.00
CARB Hearing – Half Day	Four (4) Hour Block = \$125.00
CARB Hearing – Full Day	Four Plus (4+) Hour Block, excluding lunch hour = \$240.00

Board Members and the Clerk(s) shall receive compensation for travel in accordance with the policies and procedures prescribed by the municipalities.

Board Members and the Clerk(s) shall receive reimbursement for meals and lodging and accommodation incurred while performing adjudication duties or taking appropriate training in accordance with the policies and procedures prescribed by the municipalities.

Provincial Members shall receive reimbursement for all expenses incurred and at the rates prescribed by the Province.

Office/Print Supplies will be charged to the Partner Municipality on a cost recovery basis.

Legal Services will be charged to the Partner Municipality on a cost recovery basis.

Category of Complaint Fee

Filing fees are determined and collected by individual Municipalities through either a Fees Bylaw or Fee Policy.

In response to recent provincial legislation, the affected Municipality will refund assessment complaint fees when the board or (on appeal) the Court of King's Bench decides in favour of the complainant. The fee will also be refunded if a complaint is withdrawn because an agreement was reached with an assessor to correct the matter under complaint.