

BYLAW NO. 476

Being a bylaw of the City of Lacombe, Alberta to establish a Joint Assessment Review Board.

WHEREAS Section 455 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 Partner Municipalities jointly wish to establish the Central Alberta 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 their respective taxpayers of a Partner Municipality;

COUNCIL OF THE CITY OF LACOMBE ENACTS AS FOLLOWS:

Short Title

- 1 The short title of this Bylaw shall be the "Central Alberta Regional Assessment Review Board Bylaw".

Purpose

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

Definitions

- 3 (1) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the *Municipal Government Act (MGA)*.
- (2) In this bylaw the following terms shall have the meanings shown:
 - (a) "Board" means the Central Alberta Regional Assessment Review Board;
 - (b) "Composite Assessment Review Board" or "CARB" means the Composite Assessment Review Board established in accordance with the *MGA* hears complaints on assessment notices for property other than the property described in section 3(2)(d) of this bylaw and section 460.1 of the *MGA*;
 - (c) "Designated Officer of the Central Alberta Regional Assessment Review Board (Designated Officer)" means the person appointed to carry out the duties and functions of the clerk of the assessment review boards in accordance with section 456 of the *MGA*;
 - (d) "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. farm land, ora tax notice other than a property tax notice, business tax notice or improvement tax notice;
 - (e) "Member" means a member of the Central Alberta Regional Assessment Review Board;

- (f) “Minister” means the Minister determined by the Province to be responsible for the *MGA*;
- (g) “Partner Municipality” means a municipality who enters into an agreement with The City of Red Deer to jointly establish the Central Alberta Regional Assessment Review Board and who enacts a bylaw substantially in the form of this bylaw, as well as The City of Red Deer;
- (h) “Provincial Member” means a person appointed as a provincial member to a CARB by the Minister.

Partner Municipalities

- 4 (1) The Partner Municipalities, which includes The City of Red Deer, hereby jointly establish the Central Alberta Regional 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.
- (2) Each Partner Municipality is responsible for establishing filing fees and administering policies in respect of refunding filing fees in accordance with the *Municipal Government Act* and the *Matters Relating to Assessment Complaints Regulation*.

Regional Board Review Committee

- 5 (1) The Regional Board Review Committee is established and will consist of 5 Administrators who volunteer from the Partner Municipalities.
- (2) The term for Regional Board Review Committee volunteers is one year.
- (3) The Regional Board Review Committee may establish their own procedures to carry out their function, but in doing so, they shall have due regard for procedural fairness.
- (4) The Regional Board Review Committee:
- (a) reviews applications from persons applying to be Members and makes recommendations to the Designated Officer concerning the appointment of Members from the applicants; and
 - (b) may make recommendations to the Designated Officer concerning the revocation of appointment of a Member.

Appointment of Board Members

- 6 (1) The Designated Officer shall appoint not more than 20 citizens-at-large to be Members of the Board.
- (2) The total number of Members appointed shall be determined by the Designated Officer.

Establishment of Boards

- 7 (1) The following joint Central Alberta Regional 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*.

Jurisdiction of the Board

- 8 (1) The Boards shall have jurisdiction to exercise the functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board under the provisions of the *MGA* in respect of assessment complaints made by taxpayers of a Partner Municipality.

Terms of Appointment

- 9 (1) Unless otherwise stated in their appointment letters, all Members are appointed for three year terms.
- (2) If a vacancy on the Board occurs at any time the Regional Board Review Committee may recommend the appointment of 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 Designated Officer may remove a Member for cause or misconduct, or on the recommendation of the Regional Board Review Committee.
- (6) Upon being appointed, the Member must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

Regional Advisory Group

- 10 (1) Members will elect from among themselves a Regional Advisory Group consisting of up to 4 members, and comprised of one Advisory Group Chair and up to 3 Vice Chairs.
- (2) The Regional Advisory Group will report to the Designated Officer on all matters affecting the Board and will:
- (a) assist the Designated Officer in developing policies governing hearings, conduct of Members, and other Board matters;
 - (b) evaluate Member performance to identify areas where additional training may be required and prepare reports regarding performance and re-appointment of Members;
 - (c) ensure other Members are provided mentoring; and
 - (d) act as a liaison between the Members and the Designated Officer.
- (3) The duties of the Regional Advisory Group Chair include:
- (a) chairing meetings of the Regional Advisory Group;
 - (b) establishing agendas for the Regional Advisory Group meetings in consultation with the Designated Officer;
 - (c) liaising with the Designated Officer, Councils, and Partner Municipalities on behalf of the Board;

- (d) appointing a Regional Advisory Group member as Acting Chair of the Regional Advisory Group;
 - (e) signing correspondence on behalf of the Regional Advisory Group.
- (4) If the Regional Advisory Group Chair ceases to be a Member or is unable or unwilling to fulfil the Chair's duties, the Designated Officer may appoint one of the Vice Chairs to serve as Acting Chair until the Chair resumes the Chair's duties or the Members elect a new Chair.

Designated Officer of the Central Alberta Regional Assessment Review Board

- 11 (1) The position of Designated Officer of the Central Alberta Regional Assessment Review Board to carry out the duties and functions of the Assessment Review Board Clerk is established.
- (2) The City of Lacombe jointly appoints The City of Red Deer Legislative Services Manager as the Assessment Review Board Clerk of the Central Alberta Regional Assessment Review Board.
- (3) The salary of the Designated Officer will be made routinely available in the City of Red Deer annual Financial Statements.
- (4) The Designated Officer is authorized to enter into agreements on behalf of the Board with other non-partner municipalities to provide Assessment Review Board Services.
- (5) The Designated Officer:
- (a) shall assist the Board in fulfilling its mandate;
 - (b) 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;
 - (c) shall consult with the Regional Advisory Group to set policies, procedures and directives governing hearing processes, Member conduct and other Board matters;
 - (d) shall consult with the Regional Advisory Group and Members on matters affecting the Boards;
 - (e) shall issue instructions to independent legal counsel for the Boards when required
 - (f) may, at the request of a Presiding Officer of a panel of the Board sign orders, decisions and documents issued by the Board;
 - (g) may, at the request of the Chair of the Regional Advisory Group, sign documents issued by the Regional Advisory Group;
 - (h) may set fees payable for persons to obtain copies of the Board's decisions and documents.

Hearings

- 12 (1) Hearings will be held at such time and place as determined by the Designated Officer.
- (2) 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 MGA.

Commencement of Complaints

- 13 (1) In accordance with the MGA, a taxpayer may commence an assessment complaint 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'*, Alberta Regulation 201/2017 (Regulations) and within the time limits specified in the MGA; and
- (b) paying the applicable fee.

Rules of Order

- 14 (1) The Board will conduct hearings in accordance with:
- (a) the provisions of the MGA and related regulations;
- (b) principles of natural justice and procedural fairness; and
- (c) its policies and procedures.

Notice of Decisions & Record of Hearing

- 15 (1) After the hearing of a complaint, the Designated Officer shall:
- (a) under direction of the Presiding Officer, assist with the preparation of 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 and Regulations.
- (2) The Designated Officer will maintain a Record of Hearing in accordance with the MGA and the Regulations.

Delegation of Authority

- 16 (1) In accordance with its authority under MGA, Council hereby delegates to the Designated Officer the authority to:
- (a) appoint members to the Central Alberta Regional Assessment Review Board;
- (b) jointly prescribe the remuneration and expenses payable to each Member of the Board;
- (c) jointly appoint a Member as the Chair of the LARB and the CARB and prescribe the term of office and the remuneration and expenses, if any, payable to the Chair; and

- (d) set fees payable by persons wishing to be involved as a party or intervenor in a hearing before an assessment review board and for obtaining copies of an assessment review board's decisions and other documents.

Reimbursement of Costs

17 (1) The City of Lacombe shall pay for the administrative costs associated with the operation of the Board as set out in the agreement with the City of Red Deer.

Transitional

18 (1) Bylaw 456 is repealed and this Bylaw comes into effect at time of passage.

Assessment Fees

19 (1) In accordance with section 482(1) of the Municipal Government Act, Council sets the fees payable by persons filing a complaint as follows:

a) Residential	\$50
b) Non-residential	\$650

READ A FIRST TIME IN OPEN COUNCIL this 14th day of April, 2020.

READ A SECOND TIME IN OPEN COUNCIL this 27th day of April 2020.

READ A THIRD TIME IN OPEN COUNCIL this 27th day of April 2020.

AND SIGNED BY THE MAYOR AND CAO this 27th day of April 2020.

Original Signed

 Mayor

Original Signed

 Chief Administrative Officer