



Town of Bowden
Box 338, 2101 20th Ave
Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta
CENTRAL ALBERTA REGIONAL ASSESSMENT
REVIEW BOARD BYLAW
01 /2021

Whereas Section 455 of the Municipal Government Act, RSA2000, Chapter M-26 (as amended) provides that two or more Councils may by bylaw jointly establish assessment review boards to have jurisdiction in their respective Municipalities;

And whereas, The Municipal Council of the Town of Bowden wishes to establish a Joint Assessment Review Board;

And whereas, 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;

Now therefore, the Municipal Council of the Town of Bowden hereby enacts as follows;

1 SHORT TITLE

This Bylaw may be known as, and cited as, the “Assessment Review Board Bylaw”.

2 PURPOSE

This 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.

3 DEFINITIONS

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

Within this Bylaw the following definitions apply:

Board

Means the Central Alberta Regional Assessment Review Board.

Composite Assessment Review Board (CARB)

Means the Composite Assessment Review Board established in accordance with the MGA to hear complaints on assessment notices for property other than the property described in section 460.1 of the MGA (ie: a Local Assessment Review Board as defined below).

Council

Means the duly elected Municipal Council of the Town of Bowden.

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.

Local Assessment Review Board (LARB)

Means the Local Assessment Review Board established in accordance with section 460.1(1) of the MGA to hear complaints about:

- i. an assessment notice for residential property with 3 or fewer dwelling units, or
- ii. an assessment notice for farmland, or
- iii. a tax notice other than a property tax notice, business tax notice or improvement tax notice.

Member

Means a member of the Central Alberta Regional Assessment Review Board.

MGA

Means the Municipal Government Act, RSA2000, Chapter M-26 (as amended over time).

Minister

Means the Minister determined by the Province to be responsible for the MGA.

Municipality

Means the Town of Bowden

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.

Provincial Member

Means a person appointed as a provincial member to a CARB by the Minister.

Town

Means the municipal corporation of the Town of Bowden.

Words (interpretation)

- a) "may" is to be construed as permissive and empowering
- b) "must" is to be construed as imperative
- c) "shall" is to be construed as imperative
- d) "should" is to be construed as a recommended

4 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.

4.2

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.

5 REGIONAL BOARD REVIEW COMMITTEE

5.1

The Regional Board Review Committee is established and will consist of five (5) Administrators who volunteer from the Partner Municipalities.

5.2

The term for Regional Board Review Committee volunteers is one year.

5.3

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.

5.4

The Regional Board Review Committee:

- i. reviews applications from persons applying to be Members and makes recommendations to the Designated Officer concerning the appointment of Members from the applicants.
- ii. and may make recommendations to the Designated Officer concerning the revocation of appointment of a Member.

6 APPOINTMENT OF BOARD MEMBERS

6.1

The Designated Officer shall appoint not more than 20 citizens at large to be Members of the Board.

6.2

The total number of Members appointed shall be determined by the Designated Officer.

7 ESTABLISHMENT OF BOARDS

The following joint Central Alberta Regional Assessment Review Boards are established:

- i. a LARB that hears complaints referred to in section 460.1(1) of the MGA; and
- ii. a CARB that hears complaints referred to in section 460.1(2) of the MGA.

8 JURISDICTION OF THE BOARD

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.

9 TERMS OF APPOINTMENT

9.1

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

9.2

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.

9.3

A Member may be re-appointed to the Board at the expiration of his/her term.

9.4

A Member may resign from the Board at any time on written notice to the Designated Officer to that effect.

9.5

The Designated Officer may remove a Member for cause or misconduct, or on the recommendation of the Regional Board Review Committee.

9.6

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

10 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.

10.2

The Regional Advisory Group will report to the Designated Officer on all matters affecting the Board and will:

- i. assist the Designated Officer in developing policies governing hearings, conduct of Members, and other Board matters
- ii. evaluate Member performance to identify areas where additional training may be required and prepare reports regarding performance and re-appointment of Members
- iii. ensure other Members are provided mentoring; and
- iv. act as a liaison between the Members and the Designated Officer.

10.3

The duties of the Regional Advisory Group Chair include:

- i. chairing meetings of the Regional Advisory Group
- ii. establishing agendas for the Regional Advisory Group meetings in consultation with the Designated Officer
- iii. liaising with the Designated Officer, Councils, and Partner Municipalities on behalf of the Board

- iv. appointing a Regional Advisory Group member as Acting Chair of the Regional Advisory Group
- v. signing correspondence on behalf of the Regional Advisory Group.

10.4

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.

11 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.

11.2

The Town of Bowden jointly appoints The City of Red Deer Legislative Services Manager as the Assessment Review Board Clerk of the Central Alberta Regional Assessment Review Board.

11.3

The salary of the Designated Officer will be made routinely available in the City of Red Deer annual Financial Statements.

11.4

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.

11.5

The Designated Officer:

- i. shall assist the Board in fulfilling its mandate
- ii. 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
- iii. shall consult with the Regional Advisory Group to set policies, procedures and directives governing hearing processes, Member conduct and other Board matters
- iv. shall consult with the Regional Advisory Group and Members on matters affecting the Boards
- v. shall issue instructions to independent legal counsel for the Boards when required
- vi. may, at the request of a Presiding Officer of a panel of the Board sign orders, decisions and documents issued by the Board
- vii. may, at the request of the Chair of the Regional Advisory Group, sign documents issued by the Regional Advisory Group
- viii. may set fees payable for persons to obtain copies of the Board's decisions and documents.

12 HEARINGS

12.1

Hearings will be held at such time and place as determined by the Designated Officer.

12.2

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 in accordance with section 464.1 of the MGA.

13 COMMENCEMENT OF COMPLAINTS

In accordance with the MGA, a taxpayer may commence an assessment complaint by:

- i. 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
 - ii. paying the applicable fee.
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14 RULES OF ORDER

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.
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15 NOTICE OF DECISIONS & RECORD OF HEARING

15.1

After the hearing of a complaint, the Designated Officer shall:

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

15.2

The Designated Officer will maintain a Record of Hearing in accordance with the MGA and the Regulations.

16 DELEGATION OF AUTHORITY

16.1

In accordance with its authority under MGA, Council hereby delegates to the Designated Officer the authority to:

- i. appoint members to the Central Alberta Regional Assessment Review Board
 - ii. jointly prescribe the remuneration and expenses payable to each Member of the Board
 - iii. 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
 - iv. 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.
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17 REIMBURSEMENT OF COSTS

The City of Red Deer 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.

18 SEVERABILITY

Every provision of this Bylaw is independent of all other provisions. If any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

Nothing in this Bylaw relieves a person from complying with any provision of any Federal, Provincial or municipal law or regulation or any requirement of any lawful permit, order or licence.

19 BYLAW PRECEDENCE

This Bylaw supersedes and takes precedence over all previously passed Bylaws that establishes the creation and function of an Assessment Review Board.

Bylaw 10 / 2001 Assessment Review Board Bylaw and all amendments thereto are hereby repealed.

Bylaw 07 / 2020 Council Committee Bylaw - Schedule A2 Boards, specifically the establishment and function of an Assessment Review Board, is hereby repealed.

This Bylaw will come into effect on the final day of passing and signature thereof.

Read a first time in open council this 11th day of January 2021,

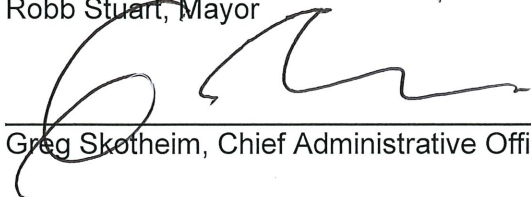
Read a second time in open council this 11th day of January 2021,

and finally passed by unanimous consent of the Councillor's present.

Read a third time in open council this 11th day of January 2021



Robb Stuart, Mayor



Greg Skotheim, Chief Administrative Officer