

BYLAW NO. 18/017

A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO ESTABLISH ASSESSMENT REVIEW BOARDS

WHEREAS Part 11 of the *Municipal Government Act*, R.S.A 2000, c. M-26 (the “Act”) provides for the establishment of assessment review boards;

AND WHEREAS the Regional Municipality of Wood Buffalo desires to maintain public confidence in the fairness of assessment review boards and their decision-making processes, and to ensure that the boards are impartial and independent within the limits prescribed by the Act and its associated regulations;

NOW THEREFORE BE IT RESOLVED that the Council of the Regional Municipality of Wood Buffalo enacts as follows:

PART I – DEFINITIONS AND INTERPRETATION

Short Title

1. This Bylaw may be cited as the “Assessment Review Board Bylaw”.

Definitions

2. In this Bylaw, words have the meaning prescribed to them in the Act and the Regulation, except that:
 - (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c. M-26,
 - (b) “Composite Assessment Review Board” means the Regional Municipality’s composite assessment review board;
 - (c) “Chief Administrative Officer” means the chief administrative officer of the Regional Municipality or that person’s delegate;
 - (d) “Clerk” means the individual appointed by Council as the Clerk of the Assessment Review Boards or that person’s delegate;
 - (e) “Code of Conduct” means the Code of Conduct Bylaw adopted by municipal Council of the Regional Municipality of Wood Buffalo.
 - (f) “Complaint Adjudication Process” means all aspects of dealing with a complaint including procedural and scheduling issues, preliminary hearings on points of law or jurisdiction, review of materials submitted by litigants prior to a merit hearing, attending and hearing evidence at the merit hearing, considering and evaluating the evidence following a merit hearing, and preparing a written decision.

- (g) “Council” means the municipal council of the Regional Municipality;
- (h) “Local Assessment Review Board” means the Regional Municipality’s local assessment review board;
- (i) “Mayor” means the chief elected official of the Regional Municipality;
- (j) “Member” includes a Municipal Member and a Provincial Member;
- (k) “Municipal Member” means an individual who is appointed to a Board by Council;
- (l) “Presiding Officer” means the Municipal Member chairing a panel of a Local Assessment Review Board or, in the case of a Composite Assessment Review Board hearing, the Provincial Member chairing the panel of the Composite Assessment Review Board;
- (m) “Provincial Member” means the individual appointed to a Composite Assessment Review Board by the Minister;
- (n) “Regional Municipality” means the municipal corporation of the Regional Municipality of Wood Buffalo; and
- (o) “Regulation” means the *Matters Relating to Assessment Complaints Regulation*, 2018, Alta. Reg. 201/2017.

Rules for Interpretation

- 3. References in this Bylaw to a statute, regulation or other bylaw refer to the current laws as at the time this Bylaw was enacted and as they are amended from time to time, including successor legislation.
- 4. Headings and sub-headings in this Bylaw are included for convenience only, and shall not be considered in interpreting the substantive content of this Bylaw.
- 5. The preamble paragraphs that precede the numbered paragraphs of this Bylaw are an integral and necessary part of this Bylaw and not a mere recital.

PART II – ESTABLISHMENT OF BOARDS AND MEMBER APPOINTMENTS

- 6. The following Boards are established:
 - (a) the Regional Municipality of Wood Buffalo Local Assessment Review Board; and
 - (b) the Regional Municipality of Wood Buffalo Composite Assessment Review Board.
- 7. Councillors, Regional Municipality employees and individuals employed as tax agents are ineligible as Municipal Members of the Local Assessment Review Board and the Composite Assessment Review Board.

Local Assessment Review Board Appointments

8. (1) Council will by resolution appoint up to 6 individuals as Municipal Members of the Local Assessment Review Board.
- (2) If a Municipal Member has had their appointment extended under section 14(2), Council may still appoint up to 6 individuals as Municipal Members of the Local Assessment Review Board. The extension of a Municipal Member's term under section 14(2) is not counted as the appointment of a Municipal Member under section 8(1).
- (3) Municipal Members of the Local Assessment Review Board will be appointed for two-year terms, up to a maximum of 6 consecutive years.
- (4) Council will designate one Municipal Member of the Local Assessment Review Board as chair for a two-year term.

Composite Assessment Review Board Appointment

9. (1) Council will by resolution appoint up to 6 individuals as Municipal Members of the Composite Assessment Review Board.
- (2) If a Municipal Member has had their appointment extended under section 14(2), Council may still appoint up to 6 individuals as Municipal Members of the Local Assessment Review Board. The extension of a Municipal Member's term under section 14(2) is not counted as the appointment of a Municipal Member under section 9(1).
- (3) Municipal Members of the Local Assessment Review Board will be appointed for two-year terms, up to a maximum of 6 consecutive years.
- (4) Council will designate one Municipal Member of the Composite Assessment Review Board as chair for a two-year term.

Role of the Chair

10. The chair may sit on any panel of the Local Assessment Review Board or the Composite Assessment Review Board.
11. In consultation with the Clerk, the Chair selects Municipal Members for the Local Assessment Review Board or the Composite Assessment Review Board.
12. The Clerk and the Chair will provide advice to Council regarding Municipal Member appointments.

Remuneration

13. (1) Remuneration for Members of the Local Assessment Review Board and the Composite Assessment Review Board will be:
 - a) Member:
 - (i) \$164 for up to four hours in any day;
 - (ii) \$290 for four hours up to eight hours in any day;
 - (iii) \$427 for over eight hours in any day.
 - b) Chair:
 - (i) \$219 for up to and four hours in any day;
 - (ii) \$383 for four hours up to eight hours in any day;
 - (iii) \$601 for over eight hours in any day.
- (2) Members of the Local Assessment Review Board and the Composite Assessment Review Board will be remunerated for participating in mandatory training, attending hearings, decision making and decision writing and any travel required outside of the Municipality.
- (3) Members of the Local Assessment Review Board and the Composite Assessment Review Board will be reimbursed for expenses incurred for any travel required outside of the Municipality and to attend mandatory Assessment Review Board training in accordance with the Regional Municipality's Employee Policy.

Reappointment of Term

14. (1) A Municipal Member may be re-appointed at the expiration of the Member's term, up to the maximum set out in section 8(3) and section 9(3).
- (2) If a Municipal Member is appointed to a Local Assessment Review Board or a Composite Assessment Review Board that has begun to deal with a complaint and if the Member's term is scheduled to expire before the Local Assessment Review Board or the Composite Assessment Review Board has finished dealing with the Complaint, then the Member's term is extended automatically and without further resolution of the Council until the Local Assessment Review Board or a Composite Assessment Review Board has completed its deliberation, issued its decision, and is no longer seized with the matter.

Resignation

15. (1) A Member may resign by providing written notice, signed by the Member, to the Clerk.
- (2) The resignation of a Member is effective on the date it is received by the Clerk, even if a later date is set out in the letter of resignation.

Removal

16. (1) Council may revoke the appointment of a Municipal Member only if Council forms the opinion on reasonable grounds that the Municipal Member has breached the Code of Conduct.
- (2) Subject to subsection 16(1) a Municipal Member may not be removed, or rendered ineligible for re-appointment, by reason only of the content of any Local Assessment Review Board or Composite Assessment Review Board decision in which the Municipal Member concurred.

PART III– CLERK OF THE ASSESSMENT REVIEW BOARDS

Establishment

17. There is hereby established the position of Clerk of the Assessment Review Boards, and the Clerk will be the designated officer responsible for managing all administrative matters for the Boards.

Appointment

18. (1) Council will by resolution appoint an individual to the position of Clerk.
- (2) The Clerk shall not be an employee of the Assessment and Taxation Department of the Regional Municipality.

Duties

19. In addition to those duties prescribed in Part 11 of the Act and the Regulation, and the authority and duties set out in Section 24 of this Bylaw, the Clerk's duties include:
 - (a) making arrangement for the retention of records of all decisions of each Board for a period of at least five years;
 - (b) issuing refunds of complaint fees in accordance with the provisions of the Act and the Regulation;
 - (c) at the direction of a Board, retaining and instructing independent legal counsel for the Board;
 - (d) consulting with Members on matters affecting the Boards; and
 - (e) overseeing all administrative and budgeting matters for the Boards, and reporting on those matters as required.

Delegation of Authority

20. The Clerk may delegate the Clerk's duties and functions to employees of the Regional Municipality who are not assessors and have successfully completed the prescribed training.

PART IV – HEARING PROCEDURES AND MEMBER CONDUCT

Presiding Officers

21. The Presiding Officer will chair the Board at a hearing and will:
- (a) make and keep a record of the hearing;
 - (b) prepare the decision in accordance with the Act and Regulation;
 - (c) provide the record of the hearing to the Clerk; and
 - (d) sign orders, decisions and other documents issued by the Board.

Member Conduct

22. Members must comply with the Code of Conduct Bylaw adopted by Council of the Regional Municipality.

Board Procedures

23. The provisions of the Procedure Bylaw do not apply to the Assessment Review Boards.
24. (1) The Clerk may prescribe policies, procedures and directives governing hearing processes and other Board administration matters that are not inconsistent with this Bylaw, the Act or the Regulation.
- (2) The Clerk shall cause the policies, procedures and directives established under subsection 24(1) to be published in a manner readily accessible to the public.
25. Members must comply with the policies, procedures and directives prescribed by the Clerk.

PART V – GENERAL

Complaint Fees

26. The fees payable to file a complaint are set out in the attached Schedule A.
27. The Clerk is responsible for issuing refunds of filing fees in accordance with the Act and Regulation.

Severability

28. Every provision of this Bylaw is independent of all other provisions and it is the intention of the Council that 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.

Repeal

29. Bylaw No. 14/033, as amended, is repealed.

Effective Date

30. This Bylaw comes into effect on the day it is passed.

READ a first time this 10th day of July, 2018.

READ a second time this 10th day of July, 2018.

READ a third and final time this 10th day of July, 2018.

SIGNED and PASSED this this 10th day of July, 2018.

SCHEDULE "A"
COMPLAINT FILING FEES

Complaint Type	Fee
Residential 3 or fewer dwellings and farm land	50.00
Residential 4 or more dwellings and all non-residential	\$650.00
Local improvements	\$30.00
Business Tax	\$50.00