

SUMMER VILLAGE OF JARVIS BAY REGIONAL ASSESSMENT REVIEW BOARD BYLAW # 154-18

Being a bylaw of the Summer Village of Jarvis Bay, in the Province of Alberta, to establish a Regional Assessment Review Board.

Purpose

The purpose of this bylaw is to enable municipalities to provide a mechanism for citizens to appeal their property assessment and tax notices.

Background

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 a 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 SUMMER VILLAGE OF JARVIS BAY ENACTS AS FOLLOWS:

Short Title

1. The short title of this Bylaw shall be the “Regional Assessment Review Board Bylaw”.

Definitions

2. (1) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the *Municipal Government Act*.
- (2) In this bylaw the following terms shall have the meanings shown:
 - (a) “Board” means the Regional Assessment Review Board;
 - (b) “CARB” means the Composite Assessment Review Board established in accordance with the *Municipal Government Act* that hears complaints on assessment notices for property other than the property described in section 2(2)(d) of this bylaw and section 460.1(1) of the *Municipal Government Act*;
 - (c) “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 *Municipal Government Act*;
 - (d) “LARB” means the Local Assessment Review Board established in accordance with the *Municipal Government Act* who hears complaints about assessment notices for:
 - i. residential property with 3 or fewer dwelling units, or
 - ii. farm land, or

about a tax notice other than a property tax notice, business tax notice or improvement tax notice;

- (e) “Member” means a member of the Regional Assessment Review Board;
- (f) “Minister” means the Minister determined by the Province to be responsible for the *Municipal Government Act*;
- (g) “Partner Municipality” means all those municipalities who enter into an agreement with the City to jointly establish a Regional Assessment Review Board and who enact 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

- 3. The Summer Village of Jarvis Bay and The City of Red Deer hereby jointly establish a 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.

Regional Board Review Committee

- 4.
 - (1) The Regional Board Review Committee will consist of 5 Administrators who volunteer from the Partner Municipalities.
 - (2) The term for volunteer Regional Board Review Committee Members 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.

Appointment of Board Members

- 5.
 - (1) The Regional Board Review Committee shall appoint not more than 20 citizens-at-large to be Members of the Regional Assessment Review Board.
 - (2) The total number of Members shall be determined by the Designated Officer.

Establishment of Boards

- 6. The following Central Alberta Regional Assessment Review Boards are established:
 - (a) one or more LARB’s that consist of one (1) Member;
 - (b) one or more LARB’s that consist of three (3) Members;

- (c) one or more CARB's that consist of one (1) Provincial Member
- (d) one or more CARB's that consist of one (1) Provincial Member and two (2) Members.

Terms of Appointment

- 7. (1) Unless otherwise stated, all Members are appointed for three year terms except in the initial year where one-third is appointed for three year term; one-third is appointed for a two year term and the remaining one-third are appointed for a one year term.
- (2) If a vacancy on the Board occurs at any time the Regional Board Review Committee may appoint 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 Regional Board Review Committee may remove a Member for cause or misconduct on the recommendation of the Designated Officer.
- (6) Upon being appointed, the Member must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

Presiding Officer

- 8. The Members of every Board established under section 6(b) of this bylaw will select a Presiding Officer from among themselves who will:
 - (a) preside over and be responsible for the conduct of hearings;
 - (b) vote on matters submitted to the Board unless otherwise disqualified;
 - (c) sign orders, decisions and documents issued by the Board.

Jurisdiction of the Board

- 9. 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 *Municipal Government Act* in respect of assessment complaints made by taxpayers of a Partner Municipality.

Regional Advisory Group

- 10. (1) Board Members will elect from among themselves a Regional Advisory Group consisting of up to 4 members, and comprised of one 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;
 - (c) evaluate Member performance to identify areas where additional training may be required and prepare reports regarding performance and re-appointment of Members;
 - (d) ensure other Members are provided mentoring;
 - (e) act as a liaison between the Members, board administration and the Designated Officer;
- (3) The duties of the Chair of the Regional Advisory Group include:
- (a) chairing meetings of the Regional Assessment Review Board and the Regional Advisory Group;
 - (b) establishing agendas for the Regional Advisory Group and the Regional Assessment Review Board meetings in consultation with the Designated Officer;
 - (c) liaising with the Designated Officer, Councils, and Partner Municipalities on behalf of the Regional Assessment Review Board;
 - (d) appointing an Acting Chair from the Regional Advisory Group;
 - (e) signing correspondence on behalf of the Regional Advisory Group.
- (4) If the Chair ceases to be a Member or is unable or unwilling to fulfil the Chair's duties, the Clerk 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 Board

11. (1) The Summer Village of Jarvis Bay appoints the City of Red Deer Legislative Services Manager as the Designated Officer of the Board. The remuneration and duties of the Designated Officer are as set out in section 11(1) of the of the City of Red Deer's Regional Assessment Review Board Bylaw.
- (2) 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.
 - (3) The Designated Officer shall assist the Board in fulfilling its mandate.
 - (4) The Designated Officer may appoint Acting Clerks to perform the Designated Officer duties and functions provided they have successfully completed the training as prescribed by the Minister.
 - (5) The Designated Officer shall consult with the Regional Advisory Group to set policies, procedures and directives governing hearing processes, Member conduct and other Board matters.

- (6) The Designated Officer will consult with the Regional Advisory Group and Members on matters affecting the Boards.
- (7) The Designated Officer will make arrangements for issuing refunds of filing fees in accordance with the MGA and related regulations.
- (8) The Designated Officer will issue instructions to independent legal counsel for the Boards when required.
- (9) The Designated Officer may, at the request of a Presiding Officer of a Board sign orders, decisions and documents issued by the Board.
- (10) The Designated Officer may, at the request of the Chair of the Regional Advisory Group, sign documents issued by the Regional Advisory Group.
- (11) The Designated Officer 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.

Quorum and Voting at Hearings

13. (1) In accordance with section 458 of the MGA, quorum for the Boards shall be as follows:
 - (a) two Members, for LARB's established under section 6(1)(b) of this bylaw; and
 - (b) one Provincial Member and one other Member, for CARB's established under section 6(1)(d) of this bylaw.
- (2) All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- (3) The majority vote of those Members present and voting constitutes the decision of the Board.

Conflict of Interest

14. (1) Where a Member 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 the hearing, provided that prior to leaving the hearing, 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 Designated Officer shall cause a record to be made in the Record of Hearing of the Members' absence and the reasons for it.
- (3) For the purposes 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

- 15. (1) The pecuniary interest provisions of the MGA apply to hearings and meetings of the Board, as though Members were councillors attending meetings of council.
- (2) A 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 Complaints

- 16. In accordance with section 460 of 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 and within the time limits specified in the MGA; and
 - (b) paying the applicable fee.

Rules of Order

- 17. The Board will conduct hearings in accordance with:
 - (1) the express provisions of the MGA and related regulations;
 - (2) principles of natural justice and procedural fairness; and
 - (3) policies and procedures approved by the Board.

Notice of Decisions & Record of Hearing

- 18. (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 the '*Matters Relating to Assessment Complaints Regulation*' Alberta Regulation 201/2017.
- (2) The Designated Officer will maintain a Record of Hearing in accordance with the MGA and the '*Matters Relating to Assessment Complaints Regulation*' Alberta Regulation 201/2017.

Delegation of Authority

19. In accordance with its authority under MGA section 203(1) to delegate power, Council hereby delegates:
- (a) to the Regional Board Review Committee, its authority under MGA s. 454.1(1)(a) & s. 454.2(1)(a) to appoint members of the Assessment Review Boards;
 - (b) to the Designated Officer, its authority under MGA s. 454.1(1)(c) & 454.2(1)(c) to prescribe the remuneration and expenses payable to each Member of the assessment review board; and
 - (c) to the Designated Officer, its authority under MGA s. 454.1(2), s. 454.2(2) and s. 455(2) to 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.

Reimbursement of Costs

20. The Summer Village of Jarvis Bay shall pay for the administrative costs associated with the operation of the Regional Assessment Review Board as set out in the agreement with the City of Red Deer.

Transitional

21. (1) This Bylaw comes into effect upon third reading being given.
- (2) Bylaw 115-11 is hereby repealed upon third reading.

READ a first time this 3rd day of April, 2018.

READ a second time this 3rd day of April, 2018.

READ a third and final time this 3rd day of April, 2018.

Bob Thomlinson, Mayor

Phyllis Forsyth, C.A.O.

REVISED SCHEDULE B – APRIL 2018

1. ANNUAL MEMBERSHIP:

\$2,000.00 shared equally amongst the Summer Villages of Birchcliff, Half Moon Bay, Jarvis Bay, Norglenwold and Sunbreaker Cove.

2. ADDITIONAL FEES:

a. Withdrawn Complaints:

- (ii) In instances where a complaint is filed and withdrawn 7 or more calendar days prior to the scheduled hearing date (if any); the Partner Municipality will be obligated to pay a \$54.00 / hour administration fee.
- (iii) In instances where a complaint is filed and withdrawn with 6 or less calendar days prior to the scheduled hearing date; the Partner Municipality will be obligated to pay for costs incurred by the Coordinator in accordance with s. 2(b) – (f) in this Schedule B.

b. Board Member Honorariums: In instances where a complaint proceeds to a hearing and decision; the Partner Municipality will be obligated to pay Board Member Honorariums in accordance with the following:

	Up to 4 hours	4-8 Hours	Over 8 Hours
Presiding Officer	\$ 219.00	\$ 383.00	\$ 601.00
Panel	\$ 164.00	\$ 290.00	\$ 427.00

- c. Board Support: \$54.00 / hour for time spent by Coordinator to prepare and distribute legislated documents, receive and record disclosure, prepare the agenda, attend the hearing and assist the Board with deliberations and decision writing.
- d. Meals & Expenses: will be charged to the Partner Municipality in accordance with policies and procedures prescribed by the Coordinator. In the absence of a policy or procedure prescribed by the Clerk, The City of Red Deer policies and procedures will be applied.
- e. Office / Print Supplies: will be charged to the Partner Municipality on a cost recovery basis.
- f. Legal Services: will be charged to the Partner Municipality on a cost recovery basis.