

Town Of High Prairie

Bylaw 10-2017

A BYLAW TO ESTABLISH ASSESSMENT REVIEW BOARDS

WHEREAS:

- The *Municipal Government Act* (Alberta) requires the establishment of Assessment Review Boards to deal with complaints about assessments; and
- Council wishes to establish Assessment Review Boards

NOW THEREFORE, the Council of the Town of High Prairie, in the Province of Alberta, hereby enacts as follows:

1. TITLE

1.1 This Bylaw shall be cited as the "Assessment Review Board Bylaw".

2. DEFINITIONS

2.1 In this Bylaw, unless the context otherwise requires:

- a. **"Assessment Review Board"** means a Local Assessment Review Board, (L.A.R.B) a One Member Local Assessment Review Board, a Composite Assessment Review Board, (C.A.R.B) or a One Member Composite Assessment Review Board;
- b. **"Assessment Review Board Clerk"** means the person appointed to carry out the duties and functions of the clerk of the Assessment Review Board as required under the MGA and to appoint Members to the Assessment Review Board as delegated by Council;
- c. **"Chair"** means the individual presiding at the meeting of the Assessment Review Board;
- d. **"Composite Assessment Review Board"** means a Board to which two Local Members and one Provincial Member are appointed, which has jurisdiction to conduct Hearings on all Complaints, regarding:
 - Residential property with four (4) or more dwelling units or;
 - Non-residential property.



- e. **“Hearing”** means an adjudicative proceeding during which an Assessment Review Board hears and considers evidence pertaining to a Complaint or ancillary or jurisdictional matters related to a Complaint, deliberates, and renders a Decision in accordance with the MGA;
- f. **“Local Assessment Review Board”** means a Board to which three Local Members are appointed, that has jurisdiction to conduct Hearings about Complaints regarding:
 - Residential property with three (3) or fewer dwelling units;
 - Farm land; or
 - A tax notice other than a property tax notice;
- g. **“MGA”** means the current version of the *Municipal Government Act*.
- h. **“Member”** means an individual who is appointed to a Board.
- i. **“One Member Composite Assessment Review Board”** means a Composite Assessment Review Board comprised of one Provincial Member which conducts Hearings on preliminary or jurisdictional matters prescribed by the MGA and the Regulations;
- j. **“One Member Local Assessment Review Board”** means a Local Assessment Review Board which is comprised of one Member which conducts Hearings on preliminary or jurisdictional matters prescribed by the MGA and the Regulation;
- k. **“Provincial Member”** means an individual appointed to a Composite Assessment Review Board by the Minister;

2.2 Other definitions can be found in Alberta Regulation 220/2004 Matters Relating to Assessment and Taxation Regulation and 310/2009 Matters Relating to Assessment Complaints Regulation as well as the MGA (Alberta).

3. ESTABLISHMENT OF ASSESSMENT REVIEW BOARDS

3.1 Council hereby establishes the following Assessment Review Boards for the Town of High Prairie

- a. Local Assessment Review Board No. 1 that shall consist of one (1) member;
- b. Local Assessment Review Board No. 2 that shall consist of three (3) members;
- c. Composite Assessment Review Board No. 1 that shall consist of one (1) member;
and
- d. Composite Assessment Review Board No. 2 that shall consist of three (3) members.

3.2 The Assessment Review Boards shall carry out the duties and responsibilities as set in the Municipal Government Act and Assessment Complaints Regulation.

4. MEMBERSHIP AND RESPONSIBILITIES

4.1 The Boards shall sit in panels to hear complaints as the nature of the complaint may permit or require, and panels shall be composed of:

- a. Three (3) Local Members when the Board is acting as a Local Assessment Review Board;
- b. One (1) Provincial Member and two (2) Local Members when the Board is acting as a Composite Assessment Review Board;
- c. One (1) Local Member when the Board is acting as a One Member Local Assessment Review Board, subject to the conditions prescribed by the Municipal Government Act (Alberta), the Alberta Regulations 220/2004 Matters Relating to Assessment and Taxation Regulation and 310/2009 Matters Relating to Assessment Complaints Regulation.
- d. One (1) Provincial Member appointed by the Minister responsible for the administration of the Municipal Government Act, when the Board is acting as a One Member Composite Assessment Review Board, subject to the conditions prescribed by the Act.

4.2 At the first meeting of a panel acting as a Local Assessment Review Board, (L.A.R.B) the members will select a presiding chair from among themselves.

4.3 The Provincial Member shall be the presiding chair for a panel acting as a Composite Assessment Review Board (C.A.R.B).

4.4 Local Members shall be appointed from time to time by resolution of Council.

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

4.6 Local Members must successfully complete training, as prescribed by the Minister, prior to participating in a Board hearing.

4.7 The decisions of the Board and hearings conducted by the Board shall be in accordance with provisions of the Act.

4.8 The Clerk must successfully complete training, as prescribed by the Minister, prior to commencing the duties and responsibilities as the Clerk.

4.9 The duties and responsibilities of the Clerk shall be in accordance with the provisions of the Act.

5.0 COMPLAINT FEES

5.1 Complaint fees are as set out in Schedule 'A' to this Bylaw.

5.2 A complaint submitted must be accompanied by the application fee as a complaint will not be considered as received or valid until the fee is also received.

6.0 RENUMERATION

6.1 Remuneration fees are as set out in Schedule 'B' to this Bylaw.

7.0 GENERAL MATTERS

7.1 Every provision of this Bylaw is independent of all other provisions and if any provisions 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.

7.2 Bylaw 8/95 and any amendments, is hereby repealed.

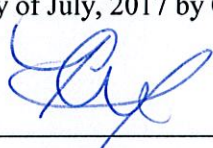
This Bylaw shall take effect on the date it is passed.

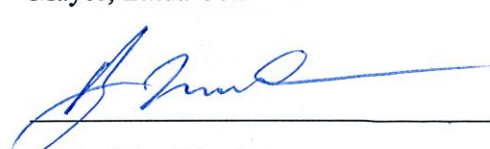
READ a first time this 25th day of July, 2017 by Councillor Gilroy.

READ a second time this 25th day of July, 2017 by Councillor Long.

GIVEN Unanimous Consent to proceed to Third and Final reading this 25th day of July, 2017 by Councillor Rose.

READ a third time and finally passed with amendments discussed at the Council meeting regarding Section 4.1.c) and Schedule B on this 25th day of July, 2017 by Councillor Panasiuk.



Mayor, Linda Cox

CAO, Brian Martinson

Town of High Prairie
Bylaw No. 10-2017 – Assessment Review Board
Schedule 'A'

1. The fee for filing complaints shall be:
 - a. Farmland and Residential – including up to three (3) dwelling units. \$50.00/per property
 - b. Non-residential and Multi-Family Residential (four (4) or more dwelling units) with assessed value up to \$499,999 – \$300/per property
 - c. Non-residential and Multi-Family Residential (four (4) or more dwelling units) with assessed value \$500,000 and over. \$650/per property
2. The applicable fee will be refunded if the Assessment Review Board makes a decision in favour of the complainant.

Town of High Prairie
Bylaw No. 10-2017 – Assessment Review Board
Schedule 'B'

1. Remuneration for Assessment Review Board members participating in hearings shall be:
 - a. Chair
 - \$225.00 for up to four (4) hours;
 - \$400.00 for four (4) hours and over.
 - b. Members
 - \$180.00 for up to four (4) hours;
 - \$300.00 for four (4) hours and over.
2. Reimbursement for costs incurred to attend the mandatory Assessment Review Board training shall be at the rates in effect under Policy 04-2007, Common Subsistence and Travel Allowance Policy, and any updates to this policy as may occur from time to time.