

**BYLAW NO. 1026-22****A BYLAW OF THE TOWN OF HIGH LEVEL TO ESTABLISH A REGIONAL ASSESSMENT REVIEW BOARD**

BEING a Bylaw of the Town of High Level, in the Province of Alberta, to establish Assessment Review Boards and enter into an agreement with Improvement District No. 24 for the provision of Joint Assessment Review Board Services.

WHEREAS Section 455 of the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended (hereinafter referred to as the "Act") permits two or more Councils to jointly establish assessment review boards to have jurisdiction in their respective municipalities.

WHEREAS the Town of High Level and Improvement District No. 24 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 Act in respect of assessment complaints made by their respective taxpayers of a Partner Municipality.

NOW THEREFORE the Council of the Town of High Level in the Province of Alberta, duly assembled, hereby enacts the following:

1. TITLE

1.1 This Bylaw may be known as the "Regional Assessment Review Board Bylaw".

2. DEFINITIONS

2.1 In this bylaw:

- (a) "Assessor" means the appointed Assessor for the Town of High Level.
- (b) "Board" means the Assessment Review Board whether convened as the Local Assessment Review Board or the Composite Assessment Review Board.
- (c) "Composite Assessment Review Board" or "CARB" means the Town of High Level Composite Assessment Review Board established in accordance with the MGA that hears complaints on assessment notices for property other than the property described in section 2.1(i) of this bylaw and section 460.1(1) of the MGA.
- (d) "Clerk" means the individual appointed by Council to carry out the duties and functions of the Assessment Review Board Clerk.
- (e) "Complaint" means a complaint under Part 11 or 12 of the Act.
- (f) "Complainant" means a person who has filed an assessment complaint in accordance with Section 460 of the Act.
- (g) "Council" means the Council of the Town of High Level.

- (h) “Local Assessment Review Board” or “LARB” means the Town of High Level Local Assessment Review Board established in accordance with the Act has jurisdiction to hear complaints about assessment notices for:
 - i. residential property with 3 or fewer dwelling units, or
 - ii. farm land, or a tax notice other than a property tax notice, business tax notice or improvement tax notice.
- (i) “Member” means a member of the Assessment Review Board whether convened as the Local Assessment Review Board or the Composite Assessment Review Board.
- (j) “Regulation” means the Matters Relating to Assessment Complaints Regulation.
- (k) “Town of High Level” means the Town of High Level.

3. JOINT ASSESSMENT REVIEW BOARD SERVICES

- 3.1 A local assessment review board is hereby established.
- 3.2 A composite assessment review board is hereby established.
- 3.3 The Town of High Level is hereby authorized to enter into an agreement with Improvement District No. 24 for the provision of Joint Assessment Review Board services.

4. MEMBERSHIP

- 4.1 The Town of High Level hereby establishes a Local Assessment Review Board jointly with Improvement District No. 24 to have jurisdiction in the Town of High Level.
- 4.2 The LARB consists of three Members who hear and decide matters in accordance with the Regulation, as follows:
 - (a) The Town of High Level Local Assessment Review Board will be constituted as per the MGA.
- 4.3 The Town of High Level hereby establishes a Composite Assessment Review Board jointly with the Improvement District. No 24 to have jurisdiction in the Town of High Level.
- 4.4 The CARB consists of three Members who hear and decide matters in accordance with the Regulation, as follows:
 - (a) The Town of High Level Composite Assessment Review Board will be constituted as per the MGA, and one provincially appointed member who serves as the Chairperson.
- 4.5 The Town of High Level hereby accepts Improvement District No. 24 delegating the appointment of the Chairperson and Members of the LARB and CARB to the Town of High Level, as well as their term of office and remuneration, in accordance with section 203 of the Act.

5. CHAIRPERSON

- 5.1 The Chairperson of the LARB and CARB:
 - (a) Shall preside over and be responsible for the conduct of the meetings;
 - (b) May limit a submission if it is determined to be repetitious or in any manner inappropriate;

- (c) Shall vote on matters submitted to the Board unless otherwise disqualified; and
- (d) Shall sign orders, decisions and documents issued by the Board.
- (e) May delegate to any other appointed member any of the powers, duties or functions of the Chair.

6. VICE CHAIRPERSON

- 6.1 In the absence of the Chairperson, the Vice Chairperson shall preside at the meetings of the LARB.
- 6.2 In the absence of the Chairperson and the Vice Chairperson, one of the other Members of the LARB shall be selected by the Members to preside.
- 6.3 In the absence of the Chairperson, the Vice Chairperson shall sign orders, decisions and any other documents issued by the Board.
- 6.4 In the absence of the Chairperson and the Vice Chairperson, the other Member of the LARB selected by the Members to preside, shall sign orders, decisions and any other documents issued by the Board.

7. QUORUM AND MEETINGS

- 7.1 Two Members of the LARB shall constitute a quorum except when sitting as a one Member Board.
- 7.2 The provincial member plus one Member shall constitute a quorum for the CARB except when sitting as a one Member Board.
- 7.3 A Member of the Board who is for any reason, unable to attend the entire hearing of an appeal, shall not participate in the deliberations or decision of the Board.
- 7.4 All Members must vote on all matters before the Board unless a conflict of interest or pecuniary interest is declared.
- 7.5 The majority vote of those Members present and voting constitutes a decision of the Board.
- 7.6 The Board is authorized to make procedure rules for:
 - (a) Those matters that are not governed by the Act or the Regulation; and
 - (b) The conduct of its meetings, its hearings, and its business that is consistent with the Act, the Regulation and this bylaw.
- 7.7 Meetings will be held at such time and place as determined by the Clerk, in consultation with the Improvement District No. 24.

8. CONFLICT OF INTEREST

- 8.1 Where a Member of the Board 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 Board proceedings while that matter is being discussed, provided that prior to leaving the meeting the Member:
- (a) Declares that he or she has a conflict of interest; and
 - (b) Describes, in general terms, the nature of the conflict.
- 8.2 The Clerk shall cause a record to be made in the meeting minutes of the Member's absence and the reasons for the absence.
- 8.3 For the purpose of this provision a Member has a conflict of interest in 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 matter; or
 - (b) Substantial doubt 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.

9. PECUNIARY INTEREST

- 9.1 The pecuniary interest provisions of the Act apply to all Members of the Board while attending meetings of the Board.
- 9.2 A Board 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.

10. DUTIES AND PURPOSE

- 10.1 The Board has the authority to hear and decide on Complaints filed with respect to matters on a tax and assessment notice issued by the Assessor, in accordance with the provisions of the Act.

11. GENERAL AUTORITY

- 11.1 No Board Member has authority to:
- (a) Pledge the credit or course of action of the Town of High Level or enter into any agreement on behalf of the Board or the Town of High Level;
 - (b) Authorize any expenditure to be charged against the Town of High Level without prior approval of Council; or
 - (c) Act administratively except as delegated by the Town of High Level Chief Administrative Officer.

12. CLERK

12.1 The Town of High Level hereby appoints the Municipal Clerk as the Assessment Review Board Clerk to serve the LARB and CARB.

12.2 In addition to duties prescribed by the Act, the Clerk will;

- (a) Provide administrative support to members and Chairperson as required; and
- (b) Provide any notices on behalf of the LARB or CARB.

13. COMPLAINT FEES

13.1 Fees payable by persons wishing to make a Complaint or to be involved as a party or intervenor in a hearing before the Board and for obtaining copies of the Board’s decisions and documents may be set by resolution of Council.

14. EFFECTIVE DATE

14.1 This Bylaw shall take effect on the day of final passing thereof.

This Bylaw shall come into full force and effect upon third and final reading.

READ A FIRST TIME this 28th day of March 2022.

READ A SECOND TIME this 28th day of March 2022.

UNANIMOUS CONSENT TO CONSIDER THIRD READING this 28th day of March 2022.

READ A THIRD TIME AND PASSED this 28th day of March 2022.

Mayor

Municipal Clerk