

**IMPROVEMENT DISTRICT NO. 4 WATERTON  
BYLAW NO. 2020-02**

**A BYLAW OF IMPROVEMENT DISTRICT NO. 4 WATERTON, IN THE PROVINCE OF  
ALBERTA, TO ESTABLISH THE ASSESSMENT REVIEW BOARDS.**

**WHEREAS**, section 454 of the Municipal Government Act requires Council to establish by bylaw a Local Assessment Review Board and a Composite Assessment Review Board;

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of Improvement District No. 4, in the Province of Alberta, enacts as follows:

**SHORT TITLE**

1. This title may be referred to as the Assessment Review Board Bylaw.

**DEFINITIONS**

2. In this bylaw, unless the context otherwise requires, the following definitions apply:
  - (a) *Assessment Review Board* means the Local Assessment Review Board or the Composite Assessment Review Board.
  - (b) *Clerk* means the designated officer appointed as the clerk of the Assessment Review Board in accordance with section 456 of the Municipal Government Act.
  - (c) *Composite Assessment Review Board* means a board established to hear and make decisions on complaints about any matter referenced in section 460.1(2) of the Municipal Government Act.
  - (d) *Council* means the duly elected Council of Improvement District No. 4 Waterton.
  - (e) *Councillor* means the duly elected member of Council
  - (f) *Local Assessment Review Board* means a board established to hear and make decisions on complaints about any matter referenced in section 460.1(1) of the Municipal Government Act
  - (g) *Member* means a member of the Assessment Review Board as appointed by Council
  - (h) *Municipal Government Act* means the Municipal Government Act, RSA 2000, c M-26;

**ESTABLISHMENT AND COMPOSITION OF BOARD**

3. Council hereby establishes the Assessment Review Board.
4. The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels are to consist of:
  - 4.1 three persons selected by the Chair when the Board is acting as a Composite Assessment Review Board or a Local Assessment Review Board where only one Board member may be a Councillor; or

- 4.2 a single member selected by the Chair when the Board is acting as a Single Member Composite Assessment Review Board or a Single Member Individual Local Assessment Review Board where the single Board member must not be a councillor.

### **APPOINTMENT OF MEMBERS**

5. Council shall appoint at least three persons to the Assessment Review Board.
  - 5.1 The Term of membership for members shall not exceed three years.
  - 5.2 The number of consecutive terms for a member shall not exceed nine years.
  - 5.3 Despite subsection 4.2, if a local member reaches the maximum years of service, they may conclude the current term for which they have been appointed.

### **REMUNERATION**

6. Members are eligible to claim honorariums for attending the following Assessment Review Board business:
  - 6.1 Training required under the Assessment Complaints Regulation
  - 6.2 Assessment Review Board hearings
  - 6.3 Writing and reviewing Assessment Review Board decisions; and
  - 6.4 Carry out the duties of the general chair.
  - 6.5 Assessment Review Board members shall be compensated honorarium rates at the rate set out in Appendix A.

### **RESIGNATION AND REMOVAL**

7. A local member may resign from the Assessment Review board at any time by sending written notice to the Chair.
8. Council May remove a local member at any time.
9. If a vacancy occurs before the end of a term, Council may appoint a replacement.

### **CHAIR**

10. Council shall designate one of the members as the Chair for the Assessment Review Board.
11. The Chair may select any member to sit on a panel and shall designate the preside over the meetings for each panel, provided however that:
  - 11.1 the provincial member must preside over a panel sitting as the Composite Assessment Review Board; and
  - 11.2 the provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board;

- 11.3 where possible, the Chair shall include on a three-person panel a member who is from the municipality under whose jurisdiction the complaint arises.
12. All members of the Assessment Review Board, including the provincial members, shall report to the Chair concerning administrative matters.
13. The Chair shall not establish any rule, procedure or policy that is inconsistent with the Act and its regulation or this bylaw.

#### **Quorum and Voting**

14. The quorum for panels of the Board shall be as established by the MGA, namely:
  - 14.1 two members of a panel acting as a local assessment review board; and
  - 14.2 one member and the provincial member of a panel acting as a composite assessment review board.
15. All members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
16. The majority vote of those Members present and voting constitutes the decision of the Board.
17. Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or a pecuniary interest, the Chair shall appoint a replacement member of the panel.

#### **Conflict of Interest**

18. 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:
  - 18.1 declares that he or she has a conflict of interest; and
  - 18.2 describes in general terms the nature of the conflict of interest.
19. The Clerk shall cause a record to be made in the Minutes of the members' absence and the reasons for it.
20. 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:
  - 20.1 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
  - 20.2 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**

21. The pecuniary interest provisions of the MGA apply to all members of the Board while attending meetings of the Board, as though they were councillors attending meetings of council.
22. 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.

### **Commencement of Appeals**

23. A taxpayer may commence an assessment complaint by:
  - 23.1 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 and within the time specified in the MGA; and
  - 23.2 paying the applicable fee.

### **Rules of Order**

24. The Board shall make its own procedural rules, having due regard for the principles of procedural fairness.

### **Adjournments**

25. The Board may in its discretion grant adjournments of a hearing for such purposes as it feels necessary to ensure proper consideration of the issues before it, including:
  - 25.1 allowing the Board to obtain a legal opinion or other professional guidance; or
  - 25.2 to allow a viewing by the Board of the site in respect of which the appeal is being made.
26. Where the parties to an appeal consent to an adjournment of the hearing, such adjournment may be granted by the Chair after consultation with the Members individually (whether in person, by telephone or by e-mail) without the need to convene a formal meeting. In such a case, the Board is deemed to have convened and the hearing is deemed to have commenced as of the date of such consultation.

### **Notice of Decisions & Record of Hearing**

27. After the hearing of a complaint, the Clerk shall:
  - 27.1 under direction of the Chair, prepare Minutes of the hearing, the decision or order of the Board and the reasons for the decision in compliance with the MGA; and
  - 27.2 arrange for the order or decision of the Board to be signed and distributed in accordance with the requirements under the MGA.
28. The Clerk will maintain a record of the hearing.

Read a first time this 17th day of July 2020.

Read a second time this 17th day of July 2020.

Read a third time and passed this 17<sup>th</sup> day of July 2020.

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Jody Thael, Chair

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Abe Tinney, CAO

## APPENDIX A – Honorariums

Board Members shall receive honorariums for adjudicating at formally scheduled hearings, taking appropriate training, writing and reviewing assessment review board decisions and carrying out the duties of the chair.

MERIT Half day – Four (4) hour block \$100.00

MERIT Full day – Four plus (4+) hour block, excluding lunch hour \$200.00

LARB Half day – Four (4) hour block \$100.00

LARB Full day – Four plus (4+) hour block, excluding lunch hour \$200.00

CARB Half day – Four (4) hour block \$200.00

CARB Full day – Four plus (4+) hour block, excluding lunch hour \$400.00

Board Members and the Designated Officer shall receive compensation for travel based on the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation for performing adjudication duties or taking appropriate training.

Board Members and the Designated Officer shall receive reimbursement for meals incurred while performing adjudication duties or taking appropriate training. A reasonable meal allowance will be offered and will most often be authorized and organized by the Designated Officer.

Guidance to limitations can be derived from the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation.

Board Members and the Designated Officer shall receive reimbursement for any lodging accommodations required while performing adjudication duties or taking appropriate training.

Provincial Members shall receive reimbursement for all expenses incurred and at the rates prescribed by the Province.