

Bylaw No. 1012-25

BEING A BYLAW OF THE TOWN OF VAUXHALL, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ESTABLISHING A REGIONAL ASSESSMENT REVIEW BOARD, THE APPOINTMENT OF THE CHAIR, AND THE APPOINTMENT OF THE CLERK FOR THE ASSESSMENT REVIEW BOARDS;

WHEREAS, section 454 of the *Municipal Government Act*, states that council must by bylaw establish a local assessment review board and a composite assessment review board; and

WHEREAS, section 455(1) of the *Municipal Government Act*, states that two or more councils may agree to jointly establish the local assessment review board or the composite review board, or both, to have jurisdiction in their municipalities; and

WHEREAS, section 455(2) of the *Municipal Government Act*, requires that Council must jointly designate one of the board members as chair; and,

WHEREAS, section 456(2) of the *Municipal Government Act*, requires that Council must jointly appoint a person to act as the Clerk of the Assessment Review Boards; and

WHEREAS, the Oldman River Regional Services Commission (Commission) and Municipalities within the region, 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 an assessed person or taxpayer of a Regional Member Municipality;

NOW THEREFORE, the Council of the Town of Vauxhall, duly assembled, enacts as follows:

1. TITLE

- 1.1 The title of this Bylaw shall be the "ORRSC Regional Assessment Review Board Bylaw".

2. DEFINITIONS

- 2.1 Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the *MGA*.
- 2.2 In this bylaw the following terms shall have the meanings shown:
- a. **Agreement** means the ORRSC Regional Assessment Review Board Services Agreement currently in force, as authorized by Council and executed in partnership with the Commission, and any successor agreements, whereby the Commission provides Assessment Review Board Services to the Member Municipality.

- b. **Alternate** means a person who is available to perform the duties of a board member in the event the member is unable to fulfil Board duties.
- c. **Board** means the ORRSC Regional Assessment Review Board.
- d. **Board Member** means an appointed elected official or lay member to the ORRSC Regional Assessment Review Board, who are appointed by a Member Municipality's Council.
- e. **Clerk** means the designated officer appointed as clerk to carry out the duties and functions of the assessment review board as required under section 456 of the *Municipal Government Act*.
- f. **Commission** means the Oldman River Regional Service Commission.
- g. **Composite Assessment Review Board (CARB)** means the composite assessment review board established in accordance with the *Municipal Government Act* hears complaints on assessment notices for property other than the property described in section 460.1 of the *Municipal Government Act*.
- h. **Lay Member** means an appointed person who is not an elected official nor do they represent a specific organization, who is appointed by a Member Municipality's Council to the ORRSC Regional Assessment Review Board.
- i. **Local Assessment Review Board (LARB)** means the Local Assessment Review Board established in accordance with the *Municipal Government Act* hears complaints on assessment notices for property other than the property described in section 460.1 of the *Municipal Government Act*.
- j. **Member** means a member of the ORRSC Regional Assessment Review Board.
- k. **Member Municipality** means the municipality who has signed the ORRSC Regional Assessment Review Board Services Agreement and passed the ORRSC Regional Assessment Review Board Bylaw.
- l. **MGA** means the *Municipal Government Act* of Alberta, RSA 2000, Ch. M-26, as amended and Regulations passed under that Act.
- m. **ORRSC Regional Assessment Review Board** means the board appointed to hear appeals on tax and assessment notices established in accordance with section 454 of the *Municipal Government Act*, and includes the Local Assessment Review Board (LARB), the Regional Local Assessment Review Board (RLARB), the Composite Assessment Review Board (CARB), and the Regional Composite Assessment Review Board (RCARB).
- n. **Panel** means the group of assigned Board Members actively sitting to hear and decide on an appeal hearing.
- o. **Panel Member** means an individual member to the ORRSC Regional Assessment Review Board, who are participating in an active appeal hearing.

- p. **Provincial Member** means a person appointed as a provincial member to a CARB by the Minister in accordance with the *Municipal Government Act* and the *Matters Relating to Assessment Complaints Regulation*.
- q. **Regional Member Municipality** means those municipalities who enter into an agreement with the Commission to jointly establish the ORRSC Regional Assessment Review Board and who enact a bylaw substantially in the form of this bylaw.
- r. **Regulations** means the Matters Relating to Assessment Complaints Regulation.

3. ESTABLISHMENT OF BOARDS

- 3.1 That Council hereby establishes the following boards:
 - a. a LARB that hears complaints referred to in section 460.1(1) of the *MGA*; and,
 - b. a CARB that hears complaints referred to in section 460.1(2) of the *MGA*.
- 3.2 The Regional Municipal Members, which includes Town of Vauxhall hereby jointly establish the ORRSC Regional Assessment Review Board to exercise functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board.
- 3.3 Each Member Municipality is responsible for establishing filing fees and administering policies in respect to refunding filing fees in accordance with the *MGA* and the Regulations.
- 3.4 The Member Municipality will provide administrative support and resources to the Board, as required.

4. JURISDICTION OF THE BOARD

- 4.1 That the Boards shall have jurisdiction to exercise the functions of a local assessment review board and the functions of a composite assessment review board under the provision of the *MGA* in respect of assessment complaints made by taxpayers of a Regional Member Municipality.

5. DELEGATION OF AUTHORITY

- 5.1 In accordance with its authority under the *MGA*, Council hereby delegates the Clerk the authority to:
 - a. jointly prescribe remuneration and expenses payable to each Member of the Board and the Chair, in accordance with the agreement and/or board policies or procedures; and
 - b. jointly appoint a Board Member as the Chair of the LARB and CARB and prescribe the term of office; and,
 - c. jointly appoint lay members and elected officials to the ORRSC Regional Assessment Review Board, if required.

- 5.2 Council delegates the Chief Administrative Officer of the Commission to appoint the final list of Board Members received from the Member Municipalities to the Local Assessment Review Board and the Composite Assessment Review Board on an as needed basis, in accordance with the requirements of the *MGA*.

6. APPOINTMENT OF BOARD MEMBERS

- 6.1 Each Member Municipality may elect to appoint one lay member and one member of Council to be a Board Member by resolution of Council.
- 6.2 The Chief Administrative Officer of the Commission will appoint the final list of Board Members received from the Member Municipalities to the Local Assessment Review Board and the Composite Assessment Review Board on an as needed basis, in accordance with the requirements of the *MGA*.
- 6.3 The Clerk may appoint lay members to fulfill the needs of the Board, as required.
- 6.4 The Board shall endeavour to consist of a minimum of twenty members.
- 6.5 Failure to meet the number of board members imposed by section 6.4 does not invalidate the board.

7. TERMS OF APPOINTMENT

- 7.1 Unless otherwise stated by the Member Municipality, all Members are appointed for three-year terms.
- 7.2 If a vacancy on the Board occurs the Member Municipality who made the appointment, or the Clerk, may appoint a new person to fill the vacancy.
- 7.3 A Member may be re-appointed to the Board at the expiration of their term.
- 7.4 A Member may resign from the Board at any time on written notice to the Clerk and to the Member Municipality to that effect.
- 7.5 The Member Municipality may remove their designated Member at any time, with written notice given to the Clerk.
- 7.6 The Clerk may remove a Member for cause or misconduct and will report their removal to the Member Municipality who made the appointment.
- 7.7 Upon being appointed, the Member must successfully complete the training as prescribed by the Minister prior to participating in a hearing.

8. CHAIR

- 8.1 In accordance with section 5 of this Bylaw, the Clerk shall:
- a. jointly appoint a Member as the Chair of the LARB and CARB;

- b. prescribe the term of office for the Chair; and
 - c. prescribe the remuneration and expenses payable to the Chair.
- 8.2 The Chair delegates the Clerk to select Board Members to convene a panel to hear assessment complaints as required in the *MGA* and section 8 of this Bylaw.

9. PANELS OF THE BOARD

- 9.1 The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require:
 - a. a three persons panel when the Board is acting as a Local Assessment Review Board;
 - b. a two persons panel when the Board is acting as a Composite Assessment Review Board; or
 - c. a single member when the Board is acting as a Single Member Composite Assessment Review Board or a Single Member Individual Local Assessment Review Board.
- 9.2 When sitting as the CARB, the Presiding Officer shall be the appointed Provincial Member.
- 9.3 When sitting as the LARB the Presiding Officer shall be the determined by the panel.
- 9.4 Where a panel has only one Member, that Member is the Presiding Officer.
- 9.5 Unless an order from the Minister authorizes otherwise, the panel may not:
 - a. consists of more than one councillor to a three persons panel; and,
 - b. a single member CARB or LARB panel cannot consist of a councillor.
- 9.6 When possible, a three person panel will include one Member who is appointed by the Member Municipality under whose jurisdiction the complaint arises, unless otherwise requested by the Municipality.

10. PRESIDING OFFICER

- 10.1 The Presiding Officer of a panel:
 - a. will preside over and be responsible for the conduct of meetings;
 - b. may limit a submission if it is determined to be repetitious or in any manner inappropriate; and
 - c. will vote on matters submitted to the panel unless otherwise disqualified.

11. CLERK OF THE ORRSC REGIONAL ASSESSMENT REVIEW BOARD

11.1 That Council jointly appoints the Chief Administrative Officer of the Oldman River Regional Services Commission as the Assessment Review Board Clerk of the ORRSC Regional Assessment Review Board.

11.2 The Clerk shall:

- a. assist the Board in fulfilling its mandate;
- b. prescribe the remuneration and expenses payable to each member of the ORRSC Regional Assessment Review Board in accordance with the agreement and/or Board policies or procedures;
- c. may appoint and delegate a Commission employee the duties and functions of the ORRSC Regional Assessment Review Board Clerk providing they have successfully completed the training as prescribed by the Minister;
- d. shall issue instructions to independent legal counsel for the Board or panel of the Board; and,
- e. may, at the request of the Presiding Officer of a panel of the Board sign orders, decisions and documents issued by the panel of the Board; and,
- f. may assist in any other administrative role as required by the Board or the panel.

12. HEARINGS

12.1 Hearings will be held at such time and place as determined by the Clerk and/or Board policies or procedures.

12.2 The proceedings and deliberations of the Board must be conducted in public except where the Board deals with information protected from disclosure under the provisions of the *Access to Information Act* and the *Protection of Privacy Act*.

13. QUORUM AND VOTING

13.1 The quorum for panels of the Board shall be as established by the *MGA*, namely:

- a. two Members of a panel acting as a LARB; and
- b. one Member and the Provincial Member of a panel acting as a CARB.

13.2 All members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.

13.3 The majority vote of those Members present and voting constitutes the decision of the Board.

- 13.4 Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or a pecuniary interest, a replacement member of the panel shall be appointed.

14. CONFLICT OF INTEREST

- 14.1 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 remove 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 of interest.
- 14.2 The Clerk shall cause a record to be made in the Minutes of the members' absence and the reasons for it.
- 14.3 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.

15. PECUNIARY INTEREST

- 15.1 The pecuniary interest provisions of the MGA apply to all members of the Board while attending meetings of the Board.
- 15.2 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.

16. COMMENCEMENT OF APPEALS

- 16.1 In accordance with the MGA, an assessed person or a taxpayer may commence an assessment complaint by:
- a. submitting the required documentation by electronic mail, or by 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
 - b. paying the applicable fee.

- 16.2 Upon receipt of an assessment complaint, the Member Municipality shall provide the Commission a completed Assessment Review Board Complaint form and supporting documentation in a timely manner.

17. RULES OF ORDER

- 17.1 The Board will conduct hearings and board meetings in accordance with:

- a. the provisions of the MGA and related regulations;
- b. principles of natural justice and procedural fairness; and
- c. the Board's own policies and procedures.

18. ADJOURNMENTS AND POSTPONEMENTS

- 18.1 Adjournments and postponements must be granted in accordance with the *MGA* and the regulations.

19. RECORD OF HEARING

- 19.1 After the hearing of a complaint, the Clerk shall:

- a. under direction of the Presiding Officer, prepare the record of the hearing, 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*.

- 19.2 The Clerk will maintain a record of the hearing in accordance with the *MGA* and the regulations.

20. REIMBURSEMENT OF COSTS

- 20.1 The Oldman River Regional Services Commission shall pay for the administrative costs associated with the operation of the ORRSC Regional Assessment Review Board. Recovery of costs from Regional Member Municipalities will be as set out in the agreements established.

21. RESCINDING OF BYLAW

21.1 Bylaw No. 978-21 is hereby repealed in its entirety.

22. EFFECTIVE DATE

22.1 This bylaw is effective when it received third reading and is signed by the Chief Elected Official and the Chief Administrative Officer, or designate, in accordance with the MGA.

Read a First Time this 15 day of December, 2025.

Read a Second Time this 15 day of December, 2025.

Presented for a third reading in Council and carried unanimously this 15 day of December 2025.

Read a Third and Final Time this 15 day of December, 2025.


MAYOR


CHIEF ADMINISTRATIVE OFFICER