

**COUNTY OF VERMILION RIVER  
PROVINCE OF ALBERTA  
BYLAW NO. 10-27**

**A BYLAW** of the County of Vermilion River, in the Province of Alberta, to establish a Regional Assessment Review Board.

**WHEREAS** the Municipal Government Act (MGA), R.S. A. 2000, c. M-26, as amended, permits two or more Councils to jointly establish assessment review boards to have jurisdiction in their respective municipalities; and

**WHEREAS** the County of Vermilion River and the Regional 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 taxpayers of a Regional Partner Municipality; and

**WHEREAS** the County of Vermilion River will pay for the costs associated with the establishment and operations of the Regional Assessment Review Board and each Regional Partner Municipality will pay both a member fee and a user fee to the County in respect of their portions of those costs.

**NOW THEREFORE** the Council of the County of Vermilion River, duly assembled, enacts as follows:

**1. Title**

This Bylaw shall be known as the “**Regional Assessment Review Board Bylaw**” of the County of Vermilion River.

**2. Definitions and Interpretation**

2.1. Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the Municipal Government Act.

2.2. In this bylaw the following terms shall have the meanings shown:

2.2.1. “Board” means the Regional Assessment Review Board;

2.2.2. “CARB” means the Composite Assessment Review Board established in accordance with the “Matters Relating to Assessment Complaints” regulation;

2.2.3. “Designated Officer” means the person appointed to carry out the duties and functions of the clerk of the assessment review board as required under section 455 of the Municipal Government Act;

2.2.4. “LARB” means the Local Assessment Review Board established in accordance with the “Matters Relating to Assessment Complaints” regulation;

2.2.5. “Member” means a member of the Regional Assessment Review Board;

2.2.6. “MGA” means the Municipal Government Act, R.S.A. 2000, c. M-26, as amended and regulations passed under the act;

2.2.7. “Regional Partner Municipality” means those municipalities who enter into an agreement with the County to jointly establish a Regional Assessment Review Board and who enact a bylaw substantially in the form of this bylaw.

**3. Appointment of Board Members**

- 3.1. The Board shall consist of 5 members who shall be elected officials.
- 3.2. In addition, when sitting as the CARB, the Board shall include the provincial member appointed by the Minister.
- 3.3. Council will, by resolution, appoint Members as required to LARBs and CARBs when membership terms expire or as vacancies occur.

**4. Terms of Appointment**

- 4.1. All Members are appointed for three year terms.
- 4.2. If a vacancy on the Board occurs at any time Council may appoint a new person to fill the vacancy for the remainder of that term.
- 4.3. A Member may be re-appointed to the Board at the expiration of his/her term.
- 4.4. A Member may resign from the Board at any time on written notice to the Designated Officer to that effect.

**5. Panels of the Board**

- 5.1. The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels to consist of:
  - 5.1.1. three (3) persons selected by the Designated Officer when the Board is acting as a Composite Assessment Review Board (CARB) or a Local Assessment Review Board (LARB); or
  - 5.1.2. a single member selected by the Designated Officer when the Board is acting as a Single Member Composite Assessment Review Board or a Single Member Local Assessment Review Board.
- 5.2. The Designated Officer may select any Member to sit on a panel provided however that:
  - 5.2.1. the provincial member must be the Chairperson of a panel sitting as the Composite Assessment Review Board; and
  - 5.2.2. the provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board; and

**6. Chairperson**

- 6.1. The Members of each LARB shall, prior to the commencement of the first hearing held before them in each calendar year, choose a chairperson from among themselves.
- 6.2. The Provincial Member shall be the Chairperson for a CARB.
- 6.3. The Chairperson of a panel:
  - 6.3.1. will preside over and be responsible for the conduct of meetings;
  - 6.3.2. may limit a submission if it is determined to be repetitious or in any manner inappropriate; and
  - 6.3.3. will vote on matters submitted to the panel unless otherwise disqualified.

**7. Jurisdiction of the Board**

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 Regional Partner Municipality.

**8. Designated Officer of the Board**

8.1. The Designated Officer of the Board shall be a person designated by the Chief Administrative Officer (CAO) of the County of Vermilion River, who shall determine the remuneration of the Designated Officer.

8.2. The Designated Officer shall:

8.2.1. assist the Board in fulfilling its mandate;

8.2.2. prescribe the remuneration and expenses payable to each member of the Assessment Review Board; and

8.2.3. set the fees payable by a complainant for the filing of a complaint.

**9. Meetings**

9.1. Meetings will be held at such time and place as determined by the Board.

9.2. 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 Freedom of Information and Protection of Privacy Act.

**10. Quorum and Voting**

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

10.1.1. two members of a panel acting as a Local Assessment Review Board (LARB); and

10.1.2. one elected official member and the provincial member of a panel acting as a Composite Assessment Review Board (CARB).

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

10.3. The majority vote of those members present and voting constitutes the decision of the Board;

10.4. Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or a pecuniary interest, the Designated Officer shall appoint a replacement member of the panel.

**11. Conflict of Interest**

11.1. 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:

11.1.1. declares that he or she has a conflict of interest; and

11.1.2. describes in general terms the nature of the conflict of interest.

11.2. The Designated Officer shall cause a record to be made in the Minutes of the Member's absence and the reasons for it.

11.3. 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:

11.3.1. 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

- 11.3.2. 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.

## **12. Pecuniary Interest**

- 12.1. 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.
- 12.2. 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, ceased to be a member of the Board.

## **13. Commencement of Appeals**

- 13.1. A taxpayer may commence an assessment appeal by:
  - 13.1.1. mailing or delivering to the address specified on the assessment or tax notice a complaint in the form set out in the "*Matter Relating to Assessment Complaints*" regulation and within the time specified in the MGA; and
  - 13.1.2. paying the applicable fee.

## **14. Rules of Order**

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

## **15. Adjournments**

- 15.1. 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:
  - 15.1.1. allowing the Board to obtain a legal opinion or other professional guidance; or
  - 15.1.2. to allow a viewing by the Board of the site in respect of which the appeal is being made.
- 15.2. Where the parties to an appeal consent to an adjournment of the hearing, such adjournment may be granted by the Chairperson 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 case, the Board is deemed to have convened and the hearing is deemed to have commenced as of the date of such consultation.

## **16. Notice of Decisions and Record of Hearing**

- 16.1. After the hearing of a complaint, the Designated Officer shall:
  - 16.1.1. under direction of the Chairperson, prepare Minutes of the hearing, the decision or order of the board and the reasons for the decision in compliance with the MGA; and
  - 16.1.2. arrange for the order or decision of the Board to be signed; and distributed in accordance with the requirements under the MGA.
- 16.2. The Designated Officer will maintain a record of the hearing.

## **17. Delegation of Authority**

- 17.1. In accordance with its authority under MGA Section 203(1) to delegate power, Council hereby delegates:
  - 17.1.1. its authority to appoint Members of the Assessment Review Board to the Nomination Review Committee;

- 17.1.2. its authority under MGA Section 481(1) to set fees payable by complainants to the Designated Officer; and
- 17.1.3. its authority under Section 454(2)(c) to prescribe the remuneration and expenses payable to each Member of the Assessment Review Board to the Designated Officer.

**18. Reimbursement of Costs**

The County of Vermilion River shall pay for the administrative costs associated with the operation of the Regional Assessment Review Board. Recovery of costs from Regional Partner Municipalities will be as set out in the agreements established.

**19. Transitional**

The Board shall hear all complaints arising out of assessments from 2010 and subsequent years.

**20. Rescinding of Previous Bylaw**

20.1. Bylaw No. 2399 is hereby rescinded.

**21. Severability and Coming Into Force**

21.1. Should any provision of this Bylaw be invalid, then the invalid provision shall be severed and the remainder of the Bylaw shall be maintained.

21.2. The Bylaw shall come into force upon receipt of its third and final reading.

Read a first time this 27 day of July, 2010.

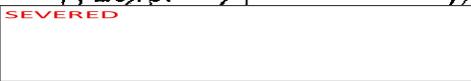
 SEVERED

Reeve

 SEVERED

County Administrator

Read a second time this 27 day of July, 2010.

 SEVERED

Reeve

 SEVERED

County Administrator

Read a third time and passed this 27 day of July, 2010.

 SEVERED

Reeve

 SEVERED

County Administrator

COUNTY OF VERMILION RIVER  
BYLAW NO. 10-27

SCHEDULE A

Local Assessment Review Board  
(LARB)

PANEL 1:

1. Member 1
2. Member 2
3. Member 3

PANEL 2:

1. Member 1
2. Member 2
3. Member 4

PANEL 3:

1. Member 1
2. Member 2
3. Member 5

PANEL 4:

1. Member 1
2. Member 3
3. Member 4

PANEL 5:

1. Member 1
2. Member 3
3. Member 5

PANEL 6:

1. Member 1
2. Member 4
3. Member 5

PANEL 7:

1. Member 2
2. Member 3
3. Member 4

PANEL 8:

1. Member 2
2. Member 3
3. Member 5

PANEL 9:

1. Member 2
2. Member 4
3. Member 5

PANEL 10:

4. Member 3
5. Member 4
6. Member 5

Composite Assessment Review Board  
(CARB)

PANEL 1:

1. Provincial Member
2. Member 1
3. Member 2

PANEL 2:

1. Provincial Member
2. Member 1
3. Member 3

PANEL 3:

1. Provincial Member
2. Member 1
3. Member 4

PANEL 4:

1. Provincial Member
2. Member 1
3. Member 5

PANEL 5:

1. Provincial Member
2. Member 2
3. Member 3

PANEL 6:

1. Provincial Member
2. Member 2
3. Member 4

PANEL 7:

1. Provincial Member
2. Member 2
3. Member 5

PANEL 8:

1. Provincial Member
2. Member 3
3. Member 4

PANEL 9:

1. Provincial Member
2. Member 3
3. Member 5

PANEL 10:

4. Provincial Member
5. Member 4
6. Member 5