

BYLAW 7-2010

A BYLAW OF STRATHCONA COUNTY IN THE PROVINCE OF ALBERTA TO ESTABLISH THE ASSESSMENT REVIEW BOARD.

The Council of Strathcona County, duly assembled enacts as follows:

1. PURPOSE

The purpose of this Bylaw is to establish the Assessment Review Board under Part 11 of the *Municipal Government Act*, R.S.A., 2000, Chapter M-26, as amended.

2. DEFINITIONS

- 2.1 "Act" means the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended.
- 2.2 "Assessment" means a value of property determined in accordance with the Act and the regulations made thereunder.
- 2.3 "Assessor" means the Manager of Assessment and Taxation of Strathcona County, or his or her delegate.
- 2.4 "Board" means the Assessment Review Board that may act as a Composite Assessment Review Board (CARB) or Local Assessment Review Board (LARB) to decide on any matter required or permitted to be heard under relevant legislation.
- 2.5 "Chairman" means the person presiding at meetings of the Board.
- 2.6 "Complaint" means a complaint under Part 11 of the Act.
- 2.7 "Composite Assessment Review Board" ("CARB") means an Assessment Review Board consisting of one provincial member and two other members appointed by Council which has the jurisdiction to conduct hearings on all Complaints referred to in Part 11 of the Act, except for Complaints that are required to be heard by the Local Assessment Review Board (LARB).
- 2.8 "Council" means the Council of Strathcona County.
- 2.9 "County" means Strathcona County.
- 2.10 "Fees and Charges Bylaw" means Strathcona County Fees and Charges Bylaw as amended or replaced from time to time.

- 2.11 "Local Assessment Review Board" ("LARB") means an Assessment Review Board consisting of three members appointed by Council which has the jurisdiction to conduct hearings about Complaints referred to in Part 11 of the Act shown on:
- 2.11.1 an assessment notice for a residential property with 3 or fewer dwelling units;
 - 2.11.2 an assessment notice for farm land; or
 - 2.11.3 a tax notice other than a property tax notice.
- 2.12 "Manager" means the Manager of Legislative and Legal Services or his or her delegate.
- 2.13 "Mayor" means the Chief Elected Official for Strathcona County.
- 2.14 "Minister" means the Minister of Municipal Affairs.
- 2.15 "One member CARB" means a Composite Assessment Review Board comprised of one provincial member which conducts hearings on preliminary or jurisdictional matters prescribed by the Act and the Regulation.
- 2.16 "One member LARB" means a Local Assessment Review Board comprised of one public member which conducts hearings on preliminary or jurisdictional matters as prescribed by the Act and the Regulation.
- 2.17 "Provincial Member" means a person appointed as a provincial member to the Composite Assessment Review Board (CARB) by the Minister.
- 2.18 "Public Member" means a member of the public appointed by Council to the Board.
- 2.19 "Regulation" means Alberta Regulation 310/2009: *Matters Relating to Assessment Complaints Regulation*, as amended or replaced from time to time or any other regulation made under Part 11 of the Municipal Government Act.

3. BOARD AND PANELS ESTABLISHED

- 3.1 The Assessment Review Board is established.
- 3.2 The Board shall sit in panels to hear Complaints as the nature of the Complaint may permit or require and such panels shall be composed of:
- 3.2.1 one Provincial Member and two Public Members selected by the Manager when the Board is acting as a CARB;
 - 3.2.2 three Public Members selected by the Manager when the Board is acting as a LARB;

3.2.3 one Provincial Member when the Board is acting as a One-Member CARB subject to the conditions prescribed by the Act and Regulations; or

3.2.4 one Public Member selected by the Manager when the Board is acting as a One-Member LARB subject to the conditions prescribed by the Act and Regulations.

4. MEMBERSHIP

4.1 County Council shall appoint four (4) Public Members to the Assessment Review Board.

4.2 The Minister shall, in accordance with the Regulations, appoint one Provincial Member to the Composite Assessment Review Board.

4.3 All Public Members shall be residents of the County.

4.4 Any vacancies caused by the death, retirement, or resignation of a Public Member, may be filled by resolution of Council.

4.5 The Mayor may appoint a person as an acting Public Member of a Board if any Public Member is unable for any reason to attend a hearing of the Board.

4.6 The remuneration and expenses payable to each Public Member of a Board shall be as set by resolution of Council from time to time.

5. TERM

5.1 Public Members shall be appointed to the Board by Council for a three (3) year term or as otherwise designated by Council except in the first year where half of the members shall be appointed for a two year term and the remaining half shall be appointed for a three year term.

5.2 Retiring Public Members may be re-appointed provided that no Public Member may serve more than two (2) consecutive terms on the Board unless Council determines otherwise.

5.3 Any Public Member of the Board who is absent from one-third (1/3) of the Board meetings scheduled annually or three (3) consecutive meetings of the Board, shall forfeit his or her office, unless there is a resolution of the Board accepting a valid reason for his or her absence.

6. CHAIRMAN

6.1 At the first meeting of a panel acting as the LARB, the members will choose a Chairman from among themselves.

6.2 The Provincial Member must be the Chairman of a panel sitting as the CARB.

6.3 The Chairman of a panel of the Assessment Review Board:

- 6.3.1 will preside over and be responsible for the conduct of hearings;
- 6.3.2 ensure that hearings are conducted fairly; and
- 6.3.3 prepare and sign written reasons required by the Act.

7. CLERK

The Manager of Legislative and Legal Services is appointed as the Clerk of the Board, and shall be responsible for all duties imposed upon the Clerk under the Act.

8. HEARINGS

The Board shall meet at such intervals as are necessary to consider all Complaints filed with the Clerk of the Board.

9. QUORUM

9.1 The quorum for panels of the Board are established by the Act, namely:

- 9.1.1 two Public Members of a panel acting as a Local Assessment Review Board (LARB); and
- 9.1.2 one Public Member and the Provincial Member of a panel acting as a Composite Assessment Review Board (CARB).

9.2 All members must vote on all matters before the Board unless a pecuniary interest is declared.

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

10. JURISDICTION

The Board shall have jurisdiction to exercise the functions of a LARB and the functions of a CARB under the provisions of the Act and the Regulation.

11. COMPLAINTS TO THE BOARD

11.1 A person wishing to make a Complaint about any assessment or tax must do so in accordance with the Act and the Regulation.

11.2 A complaint must:

- 11.2.1 be in the form set out in Schedule 1 of the *Regulation*;
- 11.2.2 be accompanied by the fee for Board complaints as contained in the Fees and Charges Bylaw, as amended or replaced from time to time; and
- 11.2.3 be filed with the Clerk's Office within the time specified in the Act.

12. REFUND OF FILING FEE

12.1 If the Assessment Review Board, or on appeal, the Court of Queen's Bench, makes a decision in favour of the complainant the filing fee required under section 11.2.2 of this Bylaw shall be refunded to the complainant.

12.2 If a person withdraws a complaint on agreement with the Assessor to correct any matter or issue under complaint, the complaint filing fee shall be refunded to the complainant.

13. GENERAL

The Board may make rules as are necessary for the conduct of its business and its hearings that are consistent with the Meeting Procedures Bylaw and the Act.

14. REPEAL

Bylaw 76-2007 is hereby repealed.

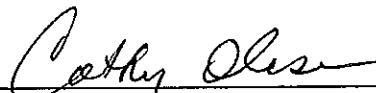
15. EFFECTIVE DATE

This Bylaw shall come into effect after third reading and upon being signed.

Read a first time this 9 day of March, 2010.

Read a second time this 9 day of March, 2010.

Read a third time and finally passed this 9 day of March, 2010.



MAYOR



MANAGER, LEGISLATIVE & LEGAL SERVICES

Date Signed: March 12, 2010