

BYLAW 52/2021

BEING A BYLAW OF FOOTHILLS COUNTY IN THE PROVINCE OF ALBERTA, TO ESTABLISH A JOINT ASSESSMENT REVIEW BOARD.

WHEREAS Section 454 of the *Municipal Government Act, RSA 2000, Ch. M-26, as amended*, enacts that a Council must by bylaw establish a Local Assessment Review Board (LARB) and a Composite Assessment Review Board (CARB) to hear complaints referred to in sections 460.1 (1) and (2) respectively;

WHEREAS Section 455(1) of the *Municipal Government Act, RSA 2000 as amended*, authorizes that two or more Councils may agree to establish joint assessment review boards to have jurisdiction in their respective municipalities;

AND WHEREAS Foothills County, The Municipal District of Ranchland No. 66 and The Village of Longview mutually desire to establish a Joint 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, RSA 2000, Ch. M-26, as amended*, in respect of assessment complaints made by taxpayers of a Member Municipality;

AND WHEREAS Foothills County, The Municipal District of Ranchland No. 66 and The Village of Longview mutually agree to the content of the Joint Assessment Review Services agreement;

NOW, THEREFORE, THE COUNCIL OF FOOTHILLS COUNTY ENACTS AS FOLLOWS:

1. CITATION

- 1.1. This Bylaw may be cited as the "Joint 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 *Municipal Government Act*.
- 2.2. In this Bylaw:
 - 2.2.1. "Board" means the Joint Assessment Review Board;
 - 2.2.2. "CARB" means the Composite Assessment Review Board established in accordance with Section 454(b) of the *Municipal Government Act, RSA 2000, Ch. M-26 as amended*;
 - 2.2.3. "Citizen-at-large" means a person who does not represent a specific organization.
 - 2.2.4. "Clerk" means the Clerk appointed under section 456(1) of the *Municipal Government Act, RSA 2000, Ch. M-26, as amended*, by Council of the Member Municipalities and who has obtained the required certification in accordance with Part 5 of the *Matters Relating to Assessment Complaints Regulation*;
 - 2.2.5. "LARB" means the Local Assessment Review Board established in accordance with Section 454(a) of the *Municipal Government Act, RSA 2000, Ch. M-26, as amended*;
 - 2.2.6. "Member" means a member of the Joint Assessment Review Board as appointed by Council for the Member Municipalities and who has obtained the required training in accordance with Section 454.3 of the *Municipal Government Act of Alberta, RSA 2000, Ch. M-26, as amended* and Part 5 of the *Matters Relating to Assessment Complaints Regulation*.
 - 2.2.7. "MGA" means the *Municipal Government Act of Alberta, RSA 2000, Ch. M-26, as amended* and Regulations passed under that Act.

- 2.2.8. "Member Municipality" means those Municipalities who enter into mutual agreement to establish a Joint Assessment Review Board and who enact a bylaw substantially in the form of this bylaw.
- 2.2.9. Words imparting the masculine gender only, include the feminine gender whenever the context so requires and vice versa.
- 2.2.10. Words imparting the singular shall include the plural whenever the context so requires and vice versa.

3. APPOINTMENT OF BOARD MEMBERS

- 3.1. The Board shall consist of members who shall be Citizens-at-large, appointed by resolution by the Council of the Member Municipalities;
- 3.2. Prior to participating in a hearing, Members must complete the required training in accordance with Section 454.3 of the *Municipal Government Act of Alberta, RSA 2000, Ch. M-26, as amended* and Part 5 of the *Matters Relating to Assessment Complaints Regulation*.

4. TERMS OF APPOINTMENT

- 4.1. Unless otherwise stated, all Members are appointed by resolution by the Council of the Member Municipalities for a term of three years to coincide with the expiration of the Member's training.
- 4.2. A Member may be re-appointed to the Board at the end of their term.
- 4.3. A Member's appointment may be revoked by resolution of the Council for Foothills County;
- 4.4. A Member may resign from the Board at any time on written notice to the Designated Officer to the 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 are to consist of:
 - 5.1.1. three persons selected by the Clerk when the Board is acting as a Local Assessment Review Board.
 - 5.1.2. the Provincially appointed member and two persons selected by the Clerk when the Board is acting as a Composite Assessment Review Board.
 - 5.1.3. a single Member selected by the Clerk when the Board is acting as a One Member Assessment Review Board for those complaints that are identified under regulation as being LARB in nature.

6. HEARINGS

- 6.1. Hearings will be held at a location mutually agreed upon by the Member Municipalities.

7. AUTHORITY

- 7.1. Council is hereby authorized to enter into agreement with the Municipal District of Ranchland No. 66 and the Village of Longview to provide for:
- 7.2. the appointment of Citizens-at-large to Assessment Review Boards;
- 7.3. the hearing of assessment appeals originating within each of the participating Member Municipalities;
- 7.4. the procedures and conduct of the Joint Assessment Review Board and its members; and
- 7.5. the functions and duties of the Joint Assessment Review Board.

8. OTHER

- 8.1. This Bylaw shall have effect on the date of its third reading and upon being signed.
- 8.2. Bylaw 24/2010 and any amendments thereto are hereby repealed upon this Bylaw coming into effect. Should any provisions of this Bylaw become invalid, void, illegal or otherwise unenforceable, it shall be considered separate and severable from the Bylaw and the remainder shall remain in force and be binding as though such provisions had not been invalid.

FIRST READING: June 16, 2021

Suzanne Oel
Reeve

[Signature]
CAO

SECOND READING: June 30, 2021

Suzanne Oel
Reeve

[Signature]
CAO

THIRD READING: June 30, 2021

Suzanne Oel
Reeve

[Signature]
CAO

PASSED IN OPEN COUNCIL assembled at the Town of High River in the Province of Alberta this 30th day of June 2021.