

# Leduc County Regional Assessment Review Board

## Bylaw No. 13-25

### Leduc County

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#### A BYLAW OF LEDUC COUNTY, IN THE PROVINCE OF ALBERTA, TO ESTABLISH THE LEDUC COUNTY REGIONAL ASSESSMENT REVIEW BOARD

##### WHEREAS

pursuant to section 454 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto, enacts that a council must by bylaw establish a local assessment review board and a composite assessment review board to hear complaints referred to in sections 460.1(1) and (2) of the *Municipal Government Act* respectively; and

Section 455 of the *Municipal Government Act* permits two or more councils to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their respective municipalities; and

Leduc County 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 taxpayers of a regional member municipality; and

##### NOW THEREFORE

be it resolved that the council of Leduc County, duly assembled, enacts as follows:

##### 1. Title

- 1.1 This bylaw may be cited as the "*Leduc County Regional Assessment Review Board Bylaw (LCRARB)*".

##### 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 the following terms shall have the meanings shown:
  - a) **Board** means the duly appointed individuals of the Leduc County Regional Assessment Review Board;
  - b) **Chair** means the member of an assessment review board designated as chair under section 455(2) of the *Municipal Government Act*;
  - c) **Clerk** means in respect of a local assessment review board or composite assessment review board having jurisdiction in one or more municipalities, to carry out the duties and functions of the Clerk in accordance with section 456 of the *Municipal Government Act*;
  - d) **Composite Assessment Review Board (CARB)** means a composite assessment review board jointly established by 2 or more councils under section 455 of the *Municipal Government Act*;
  - e) **Council(s)** means the duly elected officials of the municipality;

- f) **Local Assessment Review Board (LARB)** means a local assessment review board jointly established by 2 or more councils under section 455 of the *Municipal Government Act*;
- g) **Member** means a person appointed to the Leduc County Regional Assessment Review Board by resolution of council of a Partner Municipality;
- h) **MGA** means the *Municipal Government Act*, Chapter M-26, RSA 2000, as amended;
- i) **Minister** means the Minister determined by the Province to be responsible for the *Municipal Government Act*;
- j) **MRAC** means the *Matters Relating to Assessment Complaints Regulation*, AR 201/17;
- k) **Partner Municipality** means all those municipalities who enter into an agreement to jointly establish a regional assessment review board and who enacts a bylaw substantially in the form of this bylaw; and
- l) **Provincial Member** means a person appointed as a provincial member to a CARB by the Minister.

### 3. Establishment of Regional Assessment Review Board

- 3.1 Leduc County hereby jointly establishes the Leduc County Regional Assessment Review Board to exercise the functions of a Local Assessment Review Board and the functions of a Composite Assessment Review Board to have jurisdiction within Leduc County and the jurisdictions of the partner municipalities.

### 4. Jurisdiction of the Board

- 4.1 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 *MGA* in respect of assessment complaints made by taxpayers of a partner municipality.

### 5. Appointment of Board Members

- 5.1 Each Partner Municipality shall select and appoint two individuals as board members to represent the municipality for both the regional LARB and CARB.

### 6. Delegation of Authority

- 6.1 In accordance with its authority to delegate power under section 203(1) of the *MGA*, council hereby delegates to the Leduc County Regional Assessment Review Board its authority under section 455(2) to appoint a member as the chair of the LARB.

### 7. Panels of Local Assessment Review Board

- 7.1 Where a hearing is to be held in respect of a complaint referred to in section 460.1(1) of the *MGA*, the local assessment review board must convene a panel of three (3) of its members to hear the complaint.
- 7.2 Where a panel consists of 3 members, and the chair appointed under section 6 is not on the panel, the panel members must choose a presiding officer from among themselves.

7.3 Despite subsection 7.1 but subject to any conditions prescribed by the regulations under section 484.1(c) of the *MGA*, a panel of a LARB may consist of only one member who will be the presiding officer.

7.4 Unless an order of the Minister authorizes otherwise, the panel must not be comprised of:

- a) more than one councillor to a 3-member panel, or
- b) a councillor as the only member of a one-member panel.

## **8. Panels of Composite Assessment Review Board**

8.1 Where a hearing is to be held in respect of a complaint referred to in section 460.1(2) of the *MGA*, the composite assessment review board must convene a panel of two members and one provincial member as appointed by the Minister in accordance with the regulations.

8.2 Unless an order of the Minister authorizes otherwise, not more than one councillor may be appointed to a panel.

8.3 Despite subsection 8.1 but subject to any conditions prescribed by the regulations under section 484.1(d) of the *MGA*, a panel of composite assessment review board may consist of only the provincial member.

8.4 The provincial member is the presiding officer of every panel of a composite assessment review board.

## **9. Qualifications of Members**

9.1 A member of an assessment review board may not participate in a hearing of the board unless the member is qualified as provided for in section 454.3 of the *MGA* and section 53(3) of the *MRAC* regulations.

## **10. Terms of Appointment**

10.1 Unless otherwise stated, all members are appointed for a three-year term.

10.2 In circumstances provided for under section 457 of the *MGA*, the chair of an assessment review board may replace a member of a panel.

10.3 A member may be re-appointed to the board at the expiration of his/her term, upon successful completion of the training requirements.

10.4 A member may resign from the board at any time on written notice to the Clerk and to the partner municipality that the member represented.

10.5 The board may remove a member at any time for cause or misconduct.

## **11. Chair**

11.1 The members of the LARB established under section 6 of this bylaw will select a chair from amongst themselves who will:

- a) preside over and be responsible for the conduct of hearings;
- b) vote on matters submitted to the board unless otherwise disqualified;
- c) sign orders, decisions and documents issued by the board; and
- d) delegate any of the powers, duties or functions of the chair to another board member but not to the provincial member of the board.

11.2 The provincial member shall be the presiding officer for all CARB hearings and will be responsible for:

- a) the conduct of hearings;
- b) vote on matters submitted to the board unless otherwise disqualified; and
- c) sign orders, decisions and documents issued by the board.

## **12. Clerk**

12.1 In accordance with section 456 of the *MGA*, council shall appoint by resolution the Legislative Coordinator to serve as the Clerk to the Leduc County Regional Assessment Review Board.

12.2 Partner municipalities must by resolution of council or delegation of powers, appoint the Legislative Coordinator for Leduc County as Clerk to the Leduc County Regional Assessment Review Board.

12.3 An Assistant Clerk shall be appointed by each Partner Municipality to accept appeals from complainants within their jurisdiction and liaise with the Clerk to ensure disclosure of information occurs between the complainant and assessor.

12.4 A person or persons appointed as the clerk or assistant clerk must successfully complete all training prescribed by the Minister.

12.5 This position is established for the purpose of carrying out the powers, duties and functions of clerk in accordance with the *MGA* and *MRAC*.

12.6 The clerk is authorized to enter into agreements on behalf of the board with other non-partner municipalities to provide assessment review board services.

12.7 The clerk shall assist the board in fulfilling its mandate.

12.8 The clerk will be the liaison with partner municipalities in collecting appeals and act as coordinator for the Leduc County Regional Assessment Review Board.

## **13. Reimbursement of Costs**

13.1 Members shall be entitled to remuneration for attending training, preparing and participating in a hearing as follows:

- a) half day (under 4 hours)           \$85.00
- b) full day (over 4 hours)           \$170.00

- 13.2 A Member who is elected to preside over a hearing shall be entitled to the following remuneration:
- a) half day (under 4 hours) \$100.00
  - b) full day (over 4 hours) \$200.00
- 13.3 Reimbursement for mileage shall be provided in accordance with the rates set by Leduc County for the year in which the expense was incurred. A claim for reimbursement must be provided to the Clerk within 30 days of the date of the hearing to which the expenses relate.
- 13.4 The Partner Municipality from which an appeal originates shall pay all Board costs and expenses related to the appeal, including the following:
- a) member remuneration;
  - b) member reimbursement for meals and mileage, if applicable;
  - c) clerk reimbursement for meals and mileage, if applicable;
  - d) all administrative costs and expenses incurred to hold a hearing, including any facility rental costs; and
  - e) any legal services costs.
- 13.5 The Clerk may, in consultation with the chief administration officer of the Partner Municipality where the appeal originates, retain legal counsel on behalf of the Board for that appeal.
- 13.6 The costs and expenses of training the Clerk and Members, including reasonable travel, mileage and meals, shall be shared equally by the Partner Municipalities.
- 13.7 The Clerk shall track all hours spent carrying out the duties and functions, including but not limited to managing candidate information (appointments, contact information, training/certification, expense claims, etc.), administering appeals, and running the hearing at a rate of \$50.00 per hour.
- 13.8 Costs that are incurred in support of administration for the Board will be shared equally between the Partner Municipalities and shall be invoiced to each Partner Municipality.
- 13.9 Costs that incurred for a hearing on behalf of a specific Partner Municipality will be invoiced only to that Partner Municipality.

#### **14. Partner Municipality**

- 14.1 Each partner municipality will be entitled to participate in the Board once it passes a bylaw as prescribed by the *MGA* and enters into an agreement with Leduc County.
- 14.2 Each partner municipality is responsible:
- a) to ensure each appointed board member successfully completes training as prescribed by the Minister;
  - b) for costs incurred to advertise, select board members and training costs for their board members and assistant clerks;

- c) to pay an equal portion of costs for insurance and any other general costs to establish and maintain the board. This will include legal services if they are required to facilitate the administration of the board.

14.3 If a vacancy on the Board occurs at any time, the partner municipality may appoint a new individual to fill the vacancy for the remainder of the term, subject to successful completion of training requirements.

## **15. Hearings**

15.1 Hearings will be held at such time and place as determined by the clerk pursuant to the *MRAC regulation*.

15.2 The proceedings 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* and section 464.1 of the *MGA*.

## **16. Quorum, Decision and Voting**

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

- a) where a panel of a local assessment review board consists of 3 members, a quorum is 2 members; and
- b) where a panel of a composite assessment review board consists of 3 members, a quorum is 2 members, one of whom must be the provincial member.

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

16.3 The majority vote of those members present, and voting constitutes the decision of the board.

## **17. Conflict of Interest**

17.1 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:

- a) declares that he or she has a conflict of interest; and
- b) describes in general terms the nature of the conflict of interest.

17.2 The Clerk shall cause a record to be made in the Record of Hearing of the members' absence and the reasons for it.

17.3 For the purposes of this provision, a member has a conflict of interest in 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.

## **18. Pecuniary Interest**

- 18.1 The pecuniary interest provisions of the *MGA* apply to all members of the board while attending hearings of the board as though they were councillors attending meetings of council.
- 18.2 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.

## **19. Complaints**

- 19.1 A person wishing to make a complaint about any assessment or tax must do so in accordance with section 460 of the *MGA*.
- 19.2 A taxpayer may commence an assessment complaint by:
  - a) mailing or delivering to the address specified on the assessment or tax notice, a complaint in the form set out in Schedule A of the *MRAC regulation* and within the time limits specified in the *MGA*; and
  - b) paying the applicable fee as set by the current Leduc County Fees and Charges Bylaw.

## **20. Rules of Order**

- 20.1 The board will conduct hearings in accordance with:
  - a) the express provisions of the *MGA* and related regulations;
  - b) principles of natural justice and procedural fairness; and
  - c) policies and procedures approved by the board.

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

- 21.1 After the hearing of a complaint, the clerk shall:
  - a) under direction of the chair, assist with the preparation of 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* and *MRAC*.
- 21.2 The clerk will maintain a record of the hearing in accordance with the *MGA*.

## **22. Repeal and Effect**


- 22.1 Bylaw No. 24-18 is repealed upon this bylaw coming into force.

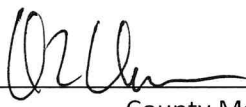
22.2 This bylaw shall take effect on the date of third and final reading.

Read a first time this 10<sup>th</sup> day of June, 2025.

Read a second time this 10<sup>th</sup> day of June, 2025.

Read a third time with the unanimous consent of the Council Members present and finally passed this 10<sup>th</sup> day of June, 2025.

  
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Mayor

  
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County Manager