

THORHILD COUNTY
BY- LAW 1178-2014

A BYLAW TO AUTHORIZE THORHILD COUNTY IN THE PROVINCE OF ALBERTA TO ESTABLISH AN ASSESSMENT REVIEW BOARD IN ACCORDANCE WITH THE MUNICIPAL GOVERNMENT ACT, R.S.A. 2000, AS AMENDED

Whereas

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

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.

DEFINITIONS

“Act” means the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended or repealed and replaced from time to time;

“Assessment” means a value of property determined in accordance with the Act and the regulations made thereunder;

“Assessor” means Assessor for the County as appointed under County Bylaw 1004-99;

“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;

“Chairman” means the person presiding at meetings of the Board;

“Clerk” means the person appointed by Council responsible for all duties imposed under the Act;

“Complaint” means a complaint under Part 11 of the Act;

“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);

“Council” means the Council of Thorhild County;

“County” means Thorhild County;

“Fees and Charges” means Thorhild County fees and charges as amended or replaced by bylaw or resolution from time to time in Schedule “A”;

“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:

- a) an assessment notice for a residential property with 3 or fewer dwelling units;
- b) an assessment notice for farm land; or
- c) a tax notice other than a property tax notice.

“Member” means a Member of the Roster, who is appointed by Council to the Board;

“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;

“One member LARB” means a Local Assessment Review Board comprised of one Council-appointed member which conducts hearings on preliminary or jurisdictional matters as prescribed by the Act and the Regulation;

“Provincial Member” means a person appointed as a provincial member to the Composite Assessment Review Board (CARB) by the Minister;

“Regulation” means Alberta Regulation 310/2009; *Matters relating to Assessment Complaints Regulation*, as amended or replaced from time to time or any other regulations made under Part 11 of the Municipal Government Act;

“Roster” means the provincial registry maintained by Alberta Municipal Affairs listing trained, qualified members that are willing to sit on other Assessment Review Boards.

BOARD AND PANELS ESTABLISHED

The Assessment Review Board is established.

The Board shall sit to hear Complaints as the nature of the Complaint may permit or require and shall be composed of:

- a) one Provincial Member and two Council-appointed Members when the Board is acting as a CARB;
- b) three Council-appointed Members when the Board is acting as a LARB;
- c) one Provincial Member when the Board is acting as a One-Member CARB subject to the conditions prescribed by the Act and Regulations; or

d) one Council-appointed Member when the Board is acting as a One-Member LARB subject to the conditions prescribed by the Act and Regulations.

County Council shall appoint three (3) Members to the LARB and two (2) Members to the CARB;

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

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

TERM

Members may be appointed by Council on an "as needed" basis from the Roster;

CHAIRMAN

At the first meeting of a panel acting as a LARB, the members will choose a Chairman from amongst themselves;

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

The Chairman of a panel of the Assessment Review Board:

- a) will preside over and be responsible for the conduct of hearings;
- b) ensure that hearings are conducted fairly; and
- c) prepare and sign written reasons required by the Act.

CLERK

The Clerk, as appointed by Council shall be responsible for all duties imposed upon the Clerk under the Act.

TRAINING

All members of the Board and the designated Clerk of the Board must successfully complete all training programs as established by the Minister under the Act and related Regulations prior to participating in a hearing.

HEARINGS

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

QUORUM

All members must vote on all matters before the Board unless a pecuniary interest as prescribed by the Act, is declared;

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

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.

PROCEDURE

The Board shall determine and set its procedures as necessary.

COMPLAINTS TO THE BOARD

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

A complaint must:

- a) be in the form set out in Schedule 1 of the *Regulation*;
- b) be accompanied by the fee for Board complaints as contained in Schedule "A", as amended or replaced from time to time; and
- c) be filed with the Clerk's Office within the time specified in the Act.

REFUND OF FILING FEE

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 shall be refunded to the complainant;

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.

CODE OF PRACTICE

The following principles shall guide all operations of the Board:

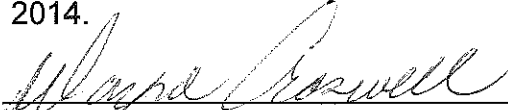
- a) transparency;
- b) public accountability;
- c) impartial, ethical and disinterested hearings;
- d) approachability.

REPEAL AND EFFECTIVE DATE

The County of Thorhild No.7 Bylaw 1137-2010 is hereby repealed upon the passing of this Bylaw.

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

READ A FIRST TIME IN COUNCIL THIS 11th DAY
OF February, 2014.



REEVE



COUNTY MANAGER

READ A SECOND TIME IN COUNCIL THIS 11th DAY OF
February, 2014.



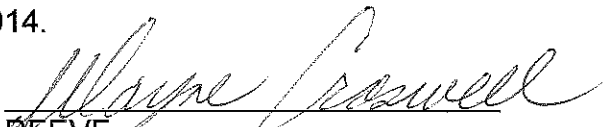
REEVE



COUNTY MANAGER

UNANIMOUSLY AGREED THE BY-LAW BE GIVEN THIRD READING.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 11th DAY
OF February, 2014.



REEVE



COUNTY MANAGER