



## TOWN OF GIBBONS

### Assessment Review Boards

#### Bylaw ALT 1/20

### A BYLAW OF THE TOWN OF GIBBONS IN THE PROVINCE OF ALBERTA, TO ESTABLISH AN ASSESSMENT REVIEW BOARDS.

**WHEREAS** under the authority and subject to the provisions of the *Municipal Government Act*, RSA 2000, c. M-26 and amendments thereto, Council may establish Assessment Review Boards,

**NOW THEREFORE:** The Council of the Town of Gibbons, in the province of Alberta, hereby enacts as follows:

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#### 1. **TITLE**

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This bylaw may be cited as the Assessment Review Boards Bylaw.

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#### 2. **DEFINITIONS**

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**“Act”** means the Municipal Government Act of Alberta

**“Assessment Review Board”** means the Local Assessment Review Board and the Composite Assessment Review Board collectively.

**“Assessment Review Board Clerk” or “Clerk”** means the designated officer appointed to carry out the duties and functions of the clerk as required under the Act.

**“Composite Assessment Review Board” or “CARB”** means a board established in accordance with the *“Matters Relating to Assessment Complaints”* Regulation to hear and make decisions on complaints about any matter referred to in the Act that is shown on an assessment notice for non-residential property and residential property with 4 or more dwellings.

**“Council”** means the Council of the Town of Gibbons

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**“Designated Officer”** means a Designated Officer as defined by the Act.

**“Local Assessment Review Board” or “LARB”** means a board established in accordance with the “Matters Relating to Assessment Complaints” Regulation to hear and make decisions on complaints about any matter referred to in the Act that is shown on an assessment notice for residential property with 3 or fewer dwelling units or farmland, or shown on a tax notice other than a property tax notice.

**“Member”** means an individual appointed under this bylaw as a member of the Assessment Review Board.

**“Members-at-Large”** means a person appointed by Council who does not represent a specific organization.

**“Provincial Member”** means a member appointed by the Minister to sit on a CARB.

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### **3. ESTABLISHMENT OF ASSESSMENT REVIEW BOARDS**

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- 3.1 Council hereby established the following Assessment Review Boards for the Town of Gibbons:
- 3.1.1 One or more Local Assessment Review Boards that shall consist of 3 members, one member of Council and 2 members-at-large.
  - 3.1.2 One or more Composite Assessment Review Boards that shall consist of 3 members, one Provincial Member and 2 members-at-large.
- 3.2 The Assessment Review Boards shall carry out the duties and responsibilities as set out in the *Municipal Government Act* and the *Matters Relating to Assessment Complaints Regulation*.

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### **4. PANELS OF A LOCAL ASSESSMENT REVIEW BOARD**

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- 4.1 Where a hearing is to be held in respect of a complaint referred to in the Act, the Local Assessment Review Board must convene a panel of 3 members to hear the complaint.
- 4.2 Where a panel consists of 3 members the panel members must choose a presiding officer from among themselves.
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- 4.3 Despite subsection 4.1, but subject to any conditions prescribed by the regulations in the Act, a panel of a LARB may consist of only 1 member and who will be the presiding officer.
- 4.4 Unless an order of the Minister authorizes otherwise, the panel must not be comprised of:
- 4.1.1 not more than 1 Member of Council to a 3-member panel, or
  - 4.1.2 A member of Council as the only member of a 1-member panel.

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## **5. PANELS OF A COMPOSITE ASSESSMENT REVIEW BOARD**

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- 5.1 Where a hearing is to be held in respect of a complaint referred to in the Act, the Composite Assessment Review Board must convene a panel of 2 members and 1 provincial member as appointed the Minister in accordance with the regulations.
- 5.2 Unless an order of the Minister authorizes otherwise, not more than 1 Member of Council may be appointed to a panel.
- 5.3 Despite subsection 5.1, but subject to any conditions prescribed by the regulations under the Act, a panel of a CARB may consist of only the Provincial Member.
- 5.4 The Provincial Member is the presiding officer of every panel of a Composite Assessment Review Board.

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## **6. QUALIFICATIONS OF MEMBERS**

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- 6.1 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 the regulations.
- 6.2 A member may resign from the Board at any time on written notice to Council.

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## **7. CHAIR**

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- 7.1 The members of each panel established under this bylaw will select a Chair from amongst themselves who will:
- 7.1.1 preside over and be responsible for the conduct of hearings;
  - 7.1.2 vote on matters submitted to the Board unless otherwise disqualified;
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- 7.1.3 sign orders, decisions and documents issued by the Board; and
- 7.1.4 delegate any of the powers, duties or functions of the chair to another board member but not to the Provincial Member.

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## **8. CLERK**

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- 8.1 In accordance with the Act, the Clerk will be appointed by Resolution of Council as a Designated Officer.
- 8.2 The Clerk must successfully complete all training prescribed by the Minister.
- 8.3 The Clerk will not receive additional remuneration.
- 8.4 The Clerk shall assist the Board in fulfilling its mandate.

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## **9. COMMENCEMENT OF APPEALS**

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- 9.1 a taxpayer may commence an assessment appeal by:
  - 9.1.1 A complaint in the form set out in the “Matters Relating to Assessment Complaints” Regulation and within the time specified in the MGA and;
  - 9.1.2 paying the applicable fee as stated in the Municipal Master Rates Bylaw.

Hearings will be held at such time and place as determined by the Clerk.

- 9.2 Hearings will be conducted in public except with information protected from disclosure under the provisions of the *Freedom of Information and Protection of Privacy Act*.

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## **10. REMUNERATION**

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- 10.1 Reimbursement for costs incurred to attend the mandatory training for members and for hearing participation shall be at the rates in effect under the Remuneration to Members of Council policy.

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## **11. REVIEW**

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11.1 The Assessment Review Boards Bylaw shall be reviewed every four years from the date the Bylaw was duly signed and enacted.

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**12. SEVERABILITY**

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12.1 Should any provision 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 provision had not been invalid.

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**13. ENACTMENT**

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This Bylaw shall come into force and effect when it receives Third Reading and is duly signed thereof.

**Bylaws 14-94 and ALT 1-09 are now repealed.**

Read a first time this 15<sup>th</sup> of January 2020.

Read a second time this 15<sup>th</sup> of January 2020.

Read a third and final time this 15<sup>th</sup> of January 2020.

[ORIGINAL COPY IS SIGNED]

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Mayor, Dan Deck

[ORIGINAL COPY IS SIGNED]

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CAO, Farrell O'Malley

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