

**BYLAW 1776-11  
IN THE  
CITY OF WETASKIWIN  
IN THE PROVINCE OF ALBERTA**

**WHEREAS**, Part 11 of the Municipal Government Act, Chapter M26 and amendments thereto, provide for the establishment of Assessment Review Boards to hear and deal with appeals on matters pertaining to Assessment.

**AND WHEREAS**, the Matters Relating to Assessment and Complaints Regulation 310/09 and amendments thereto, regulates many of the duties and responsibilities associated with assessment complaints.

**AND WHEREAS**, the Council of the City of Wetaskiwin, duly assembled hereby enacts and follows:

**100 Title**

101. This bylaw may be called the "Assessment Appeal Boards Bylaw".

**200 Definitions**

201. In this bylaw, the following terms mean:

- (a) "Act" means the Municipal Government Act, R.S.A, c. M26, as amended;
- (b) "Appellant" means the person who may appeal to the Board in accordance with the Act;
- (c) "Board" means the Composite Assessment Appeal Board (CARB) or Local Assessment Appeal Board (LARB) as established by this Bylaw;
- (d) "Chair" means the person appointed pursuant to Section 801 of this Bylaw;
- (e) "Composite Assessment Review Board" or "CARB" means the Board established pursuant to this Bylaw having the jurisdiction to deal with the complaints arising from the assessment of all properties other than those specifically identified as being within the jurisdiction of a LARB property and such other matters as are set out in the Act as being within the jurisdiction of a CARB;



- (f) "City" means the municipal corporation of The City of Wetaskiwin, in the Province of Alberta;
- (g) "City Manager" means the person appointed as the Chief Administrative Officer of the City of Wetaskiwin;
- (h) "Council" means the Council of the City of Wetaskiwin;
- (i) "Local Assessment Review Board" or "LARB" means the Board established pursuant to this Bylaw having the jurisdiction to deal with the complaints arising from the assessment of residential property containing three (3) or fewer dwelling units, farmland, and such other matters as are set out in the Act as being within the jurisdiction of a LARB;
- (j) "Member" means a member of the Composite Assessment Review Board (CARB) or Local Assessment Review Board (LARB) appointed pursuant to this Bylaw.

### **300. Establishment**

301. The Composite Assessment Review Board and the Local Assessment Review Board are hereby established.

### **400. Terms of Reference**

401. The purpose of the Composite Assessment Review Board is:

- (a) To hear, deliberate and deal with such complaints as outlined in the Matters Relating to Assessment Complaints Regulation that have been received by the Assessment Appeal Clerk

402. The purpose of the Local Assessment Review Board is:

- (a) To hear, deliberate and deal with such complaints against assessment that have been received by the Assessment Appeal Clerk, other than those that must be heard by the Composite Assessment Review Board.

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## 500. Membership

501. The Composite Assessment Review Board shall consist of:
- (a) One (1) member of Council of the City of Wetaskiwin;
  - (b) One (1) member of Council of the County of Wetaskiwin;
  - (c) One (1) provincially appointed member.
502. The Local Assessment Review Board shall consist of:
- (a) One (1) resident of Wetaskiwin who is either the owner of property or operator of a business in the City of Wetaskiwin which is subject to assessment and taxation for real property;
  - (b) Two (2) members of Council of the City of Wetaskiwin.
503. The Council members of the Composite Assessment Review Board and the Local Assessment Review Board shall be appointed at the Annual Organizational Meeting.
504. Where a member of the Local Assessment Review Board for any reason is unable or unwilling to fulfil his/her duties, Council, by resolution, shall forthwith fill the vacancy by appointment.
505. Members appointed to the Composite Assessment Review Board and the Local Assessment Review Board by the City of Wetaskiwin are eligible to claim per diems at the rate of \$100 per half day or \$200 per full day of training and hearings.

## 600. Terms of Office

601. Each Resident Member of the Board can be appointed to a term of up to three years, with exact terms being specified upon appointment to the Board. A person may be reappointed on the expiry of the term for a maximum of six (6) consecutive years provided that they are otherwise eligible.

## 700. Quorum and Meeting Structure

701. The majority of the members of each Board shall constitute a quorum.



702. The meeting shall meet in public and will be structured as follows:

- (a) Call to Order (and selection of Chair if necessary);
- (b) Introduction of Members of the Board and Clerk;
- (c) Members conflict of interest;
- (d) Objections;
- (e) Purpose of meeting;
- (f) Procedures to be followed;
- (g) Clerk announces case;
- (h) Presentations;
- (i) Rebuttal;
- (j) Further questions from Board Members;
- (k) Deliberations by Board (in-camera);
- (l) Notice of Board decision;
- (m) Adjournment.

703. The meeting procedures shall be conducted in accordance with Roberts Rules of Order. Every motion or resolution shall be stated clearly by the mover, and when duly moved, shall be open for formal discussion and debate.

704. At the hearing of the appeal should the Board desire further technical information, legal opinions or other assistance, it may table the hearing pending receipt of such information, opinion or other assistance.

#### 800. Role of Chair

801. At the first meeting of the Board every calendar year, the members of the Board will elect one member as Chair, and another member as Vice-Chair;

Vice-  


802. The Chair will preside at the meetings of the Board;

803. If the Chair is absent, then the Vice-Chair will preside at the meeting of the Board.

#### **900. Role of the Clerk**

901. The City Manager shall designate an employee(s) of the City to act as the Clerk of the Boards;

902. The responsibilities of the Clerk will be as follows:

- (a) Ensure that all statutory requirements of the Boards are met;
- (b) Receive notices of appeals;
- (c) Schedule and inform all affected parties of the appeal hearing;
- (d) Compile all necessary documents for distribution to the Board;
- (e) Record the minutes of the proceedings;
- (f) Keep a written record of the proceedings of the Board which shall include:
  - i. A summary of the evidence presented at the hearing;
  - ii. The decision of the Development Authority or Subdivision Authority;
  - iii. The Notice of Appeal and the Notice of the Hearing of the Appeal;
  - iv. The Board's decision on the appeal;
  - v. The reasons for the Board's decision on the appeal, and;
  - vi. A list of names and addresses of persons who leave their names and addresses with the clerk.
- (g) Communicate the decisions of the Board to affected parties.

#### **1000. Code of Conduct**

1001. If a Member has any interest, whether direct or indirect, in any matter before the Boards, the Member shall declare such interest to the Board before discussion of the matter, and shall not participate in the hearing, or discuss or vote upon the matter, and such abstention shall be recorded in the minutes.



1002. Any discussions that occur during an "in-camera" discussion shall remain confidential and not be discussed with members of the general public.

#### **1100. Assessment Appeal Decisions**

1101. After all submissions and rebuttal, if any, the Board shall deliberate and reach its decision in private, and once the decision is made, a verbal announcement of the decision shall be made at the conclusion of the hearing.

1102. The decision of a majority of Members shall be deemed the decision of the whole Board. In the event of a tied vote of the Board, the appeal is defeated.

1103. A decision of the Board may be made verbally at the meeting, however it is not final nor binding until notification of the decision is given in writing.

1104. The Board shall give its written decision and reasons in accordance with the Act to the Applicant; the Appellant; and those affected persons who gave their name and address to the clerk during the public hearings.

#### **1200. Training**

1201. All members of both the Local Assessment Review Board and the Composite Assessment Review Board must have successfully completed the training program set approved by the Minister of Municipal Affairs.

Handwritten signature or initials, possibly "W.F." or similar, located in the bottom right corner of the page.

**1300. Appeal Fees**

1301. Appeal fees are payable by the person wishing to make a complaint or be involved as a party in a hearing by an assessment review board.

(a) The appeal fees are:

- i. Residential Properties – 3 or fewer dwellings - \$50.00
- ii. Farmland - \$50.00
- iii. Tax notice complaints - \$30.00
- iv. Residential – 4 or more dwellings and Non-Residential properties are based on the following schedule.

<b>Fee</b>	<b>Assessment</b>
\$50.00	0 - \$100,000
\$100.00	\$100,001 - \$200,000
\$150.00	\$200,001 - \$300,000
\$200.00	\$300,001 - \$400,000
\$250.00	\$400,001 - \$500,000
\$300.00	\$500,001 - \$600,000
\$350.00	\$600,001 - \$700,000
\$400.00	\$700,001 - \$800,000
\$450.00	\$800,001 - \$900,000
\$500.00	\$900,001 and over

1302. Assessment appeal fees shall be refunded to the complainant if:

- (b) A complainant withdraws a complaint on agreement with the assessor to correct any matter or issue under complaint;
- (c) The Local Assessment Review Board or the Composite Assessment Review Board make a decision in favor of the complainant;
- (d) The appeal fee may be returned to the Appellant should the Board determine that it is appropriate to do so.

**1400. General**

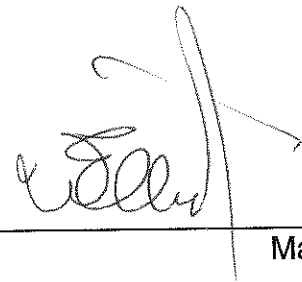
1401. Bylaw 1754-09 is hereby repealed.

1402. Bylaw 1776-11 shall take full force and effect on the date of signing.

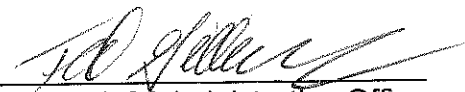
Read a first time this 31 day of JANUARY, 2011.

Read a second time this 31 day of JANUARY, 2011

Read a third and final time this 31 day of JANUARY, 2011



Mayor



Chief Administrative Officer