

BYLAW C-6903-2010

OFFICE CONSOLIDATION

BEING a Bylaw of Rocky View County to establish Assessment Review Boards.

WHEREAS, pursuant to Section 454(1) of the *Municipal Government Act*, RSA 2000, Chapter M-26; a Council may establish one or more Assessment Review Boards by bylaw for the purpose of hearing complaints about any assessment or taxation matters described in Section 460(1) of the *M.G.A.*

NOW THEREFORE, the Council of Rocky View County, in the Province of Alberta, duly assembled hereby enacts:

Title

1. That this Bylaw may be cited as the 'Assessment Review Board Bylaw'.

Definitions

2. In this Bylaw:
 - a. "Authorized Substitute" means a Local Member who is authorized for appointment to fill a vacancy;
 - b. "Complainant" means a person who, pursuant to the *M.G.A.* and this Bylaw, has served a notice of appeal on the Board;
 - c. "Complaint form" means the Assessment Review Board Complaint form contained within the "Matters Relating to Assessment Complaints Regulation, Schedule 1";
 - d. "Composite Assessment Review Board" means a board established to hear and make decisions on complaints about any matter referred to in section 460(5) of the *M.G.A.* that is shown on an assessment notice for a non-residential property and residential property with four or more dwelling units;
 - e. "Council" means the Council of Rocky View County;
 - f. "Local Assessment Review Board" means a board established to hear and make decisions on complaints about any matter referred to in section 460(5) of the *M.G.A.* that is shown on an assessment notice or tax notice other than a property tax notice for residential properties with three or less dwelling units, or farmland;
 - g. "Member" means a member of a Local Assessment Review Board or Composite Assessment Review Board duly appointed by Council. A Member may not be an assessor, an employee of the County or an agent (Section 50 AR310/2009).
 - h. "Provincial Member" means a provincially appointed member to the Composite Review Board, under section 454.2(2) of the *M.G.A.*

- i. "Respondent" is the County Assessor or Minister.
- j. "Vacancy" means an absence from a hearing due to
 - i. a pecuniary interest in the subject matter of the complaint;
 - ii. a direct or indirect interest in the complaint; or
 - iii. a Local Member's ill health or other emergency.

Assessment Review Board

- 3. Council hereby establishes the following Assessment Review Boards for Rocky View County in accordance with Sections 454 (1) & (2) of the *M.G.A.*
 - a. One Member Local Assessment Review Boards consisting of one (1) Local Member.
 - b. Local Assessment Review Boards No. 1 to 10 shall consist of three (3) Local Members, comprised of different combinations of members as per Schedule 'A'.
 - c. One Member Composite Assessment Review Boards consisting of one (1) Provincial Member appointed by the Minister responsible for the administration of the *M.G.A.*
 - d. Composite Assessment Review Boards No. 1 to 10 shall consist of two (2) Local Members, comprised of different combinations of members as per Schedule 'A'; and one (1) Provincial Member.

Membership and Vacancies

- 4. Local Members shall be appointed by Council at the Annual Organizational Meeting for a three year term and in a manner that the expiry date of appointments are staggered.
- 5. A Local Member is an Authorized Substitute for any other Local Member due to a vacancy at any Local Assessment Review Board or Composite Assessment Review Board hearing.
- 6. In the event a Local Member resigns prior to the end of their term, Council may appoint a replacement whose term will end at the following Organizational Meeting, at which time the member may re-apply.

Chair

- 7. At the first meeting of each Board, a Chair must be elected by vote of the majority of the Members.

Remuneration

- 8. Remuneration and traveling expenses for Local Members shall be established by Council and included in this Bylaw as 'Schedule 'B'.

Quorum

- 9. Quorums are established in accordance with Section 458 (1) and (2) of the *M.G.A.*

Clerk of the Assessment Review

- 10. In accordance with Section 455(1) of the *M.G.A.*, Council hereby appoints the Chief Administrative Officer to act as the Clerk, of the Assessment Review Board. Duties and responsibilities are as outlined in the *M.G.A.*, Part 11, and Matters Relating to Assessment Complaints Regulation 310/2009.

Filing a Complaint

- 11. A person wishing to make a complaint must do so under Section 460(1) of the *M.G.A.* and documents to be filed by the Complainant must be in accordance with Section 2 of Matters Relating to Assessment Complaints Regulation 310/2009.

Effective Date

- 12. This Bylaw shall come into effect upon third and final reading and is signed in accordance with Section 213(3) of the *M.G.A.*

Repeal of Bylaw

- 13. That Bylaw C-6010-2004 is hereby repealed upon third reading of this bylaw.

Readings by Council

First reading passed in open Council, assembled in the City of Calgary, in the Province of Alberta, this 30th day of March, 2010, on a motion by Councillor Buckley.

Second reading passed in open Council, assembled in the City of Calgary, in the Province of Alberta, this 30th day of March, 2010, on a motion by Councillor Yurchak.

Permission for third reading was passed unanimously in open Council, assembled in the City of Calgary, in the Province of Alberta, this 30th day of March, 2010, on a motion by Councillor Branson.

Third reading passed in open Council, assembled in the City of Calgary, in the Province of Alberta, this 30th day of March, 2010 on a motion by Councillor Rheubottom.

“Lois Habberfield”

Reeve or Deputy Reeve

“S. Peterson-Keyes”

Municipal Secretary

SCHEDULE 'A'

LOCAL ASSESSMENT REVIEW BOARDS

3-MEMBER BOARD COMBINATIONS

Member A	#1	<u>A</u>	<u>B</u>	<u>C</u>
Member B	#2	<u>A</u>	<u>B</u>	<u>D</u>
Member C	#3	<u>A</u>	<u>B</u>	<u>E</u>
Member D	#4	<u>A</u>	<u>C</u>	<u>D</u>
Member E	#5	<u>A</u>	<u>C</u>	<u>E</u>
	#6	<u>A</u>	<u>D</u>	<u>E</u>
	#7	<u>B</u>	<u>C</u>	<u>D</u>
	#8	<u>B</u>	<u>C</u>	<u>E</u>
	#9	<u>B</u>	<u>D</u>	<u>E</u>
	#10	<u>C</u>	<u>D</u>	<u>E</u>

LOCAL ASSESSMENT REVIEW BOARDS

1-MEMBER BOARD COMBINATIONS

Member A, Member B, Member C, Member D or Member E

COMPOSITE ASSESSMENT REVIEW BOARDS

**2-MEMBER BOARD COMBINATIONS
PLUS ONE PROVINCIALY APPOINTED MEMBER**

Member A	#1	<u>A</u>	<u>B</u>
Member B	#2	<u>A</u>	<u>C</u>
Member C	#3	<u>A</u>	<u>D</u>
Member D	#4	<u>A</u>	<u>E</u>
Member E	#5	<u>B</u>	<u>C</u>
	#6	<u>B</u>	<u>D</u>
	#7	<u>B</u>	<u>E</u>
	#8	<u>C</u>	<u>D</u>
	#9	<u>C</u>	<u>E</u>
	#10	<u>D</u>	<u>E</u>

SCHEDULE 'B'

[REPEALED BY BYLAW C-7473-2015]¹

¹ Bylaw C-7473-2015, Amendment No.1