

BYLAW NO. 14/033

A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO ESTABLISH ASSESSMENT REVIEW BOARDS

WHEREAS Part 11 of the *Municipal Government Act*, R.S.A 2000, c. M-26 (the “Act”) provides that a council may by bylaw establish one or more local assessment review boards and one or more composite assessment review boards;

AND WHEREAS Section 455 of the Act provides that a council must appoint a designated officer to act as the clerk of the assessment review boards;

AND WHEREAS Section 481 of the Act authorizes a council to set fees payable in order to file a complaint;

AND WHEREAS the Regional Municipality of Wood Buffalo desires to maintain public confidence in the fairness of assessment review boards and their decision-making processes, and to ensure that the boards are impartial and independent within the limits prescribed by the Act and its associated regulations;

AND WHEREAS the Council of the Regional Municipality of Wood Buffalo recognizes that certain complaints involving complex assessments of machinery and equipment, the value of which may be in the hundreds of millions or billions of dollars, should be heard by assessment review board members with specialized skills, knowledge and experience and the ability to commit significant amounts of their time to the Complaint Adjudication Process;

NOW THEREFORE BE IT RESOLVED that the Council of the Regional Municipality of Wood Buffalo enacts as follows:

PART I – DEFINITIONS AND INTERPRETATION

Short Title

1. This Bylaw may be cited as the “Assessment Review Boards Bylaw”.

Definitions

2. In this Bylaw, words have the meaning prescribed to them in the Act and the Regulation, except that:
 - (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
 - (b) “Board” means a Local Assessment Review Board, a One Member Local Assessment Review Board, a Composite Assessment Review Board, or a One Member Composite Assessment Review Board established by this Bylaw;

- (c) “Chief Administrative Officer” means the chief administrative officer of the Regional Municipality or that person’s delegate;
- (d) “Clerk” means the individual appointed by Council as the Clerk of the Assessment Review Boards or that person’s delegate;
- (e) “Code of Conduct” means the Code of Conduct for Members of Assessment Review Boards prescribed in Section 14 and attached as Schedule B to this Bylaw;
- (f) “Complaint Adjudication Process” means all aspects of dealing with a complaint including procedural and scheduling issues, preliminary hearings on points of law or jurisdiction, review of materials submitted by litigants prior to a merit hearing, attending and hearing evidence at the merit hearing, considering and evaluating the evidence following a merit hearing, and preparing a written decision.
- (g) “Council” means the municipal council of the Regional Municipality;
- (h) “Mayor” means the chief elected official of the Regional Municipality;
- (i) “Member” includes a Municipal Member and a Provincial Member;
- (j) “Municipal Member” means an individual who is appointed to a Board by Council and, where the context so requires, includes an acting member appointed in accordance with section 457(1) of the Act;
- (k) “Presiding Officer” means
 - (i) for the Local Assessment Review Board, the Member chosen from among the Members of that Board;
 - (ii) for each Composite Assessment Review Board, the Provincial Member of the Board;
- (l) “Provincial Member” means the individual appointed to a Composite Assessment Review Board by the Minister and, where the context so requires, includes an acting member appointed in accordance with section 457(2) of the Act;
- (m) “Regional Municipality” means the municipal corporation of the Regional Municipality of Wood Buffalo; and
- (n) “Regulation” means the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 310/2009.

Rules for Interpretation

3. References in this Bylaw to a statute, regulation or other bylaw refer to the current laws as at the time this Bylaw was enacted and as they are amended from time to time, including successor legislation.

4. Headings and sub-headings in this Bylaw are included for convenience only, and shall not be considered in interpreting the substantive content of this Bylaw.
5. The preamble paragraphs that precede the numbered paragraphs of this Bylaw are an integral and necessary part of this Bylaw and not a mere recital.

PART II – ESTABLISHMENT OF BOARDS AND MEMBER APPOINTMENTS

Boards Established

6. The following Boards are established:
 - (a) one Local Assessment Review Board;
 - (b) three One Member Local Assessment Review Boards;
 - (c) two Composite Assessment Review Boards; and
 - (d) two One Member Composite Assessment Review Boards.

Appointments

7.
 - (1) Council will by resolution appoint the statutorily prescribed number of Municipal Members to each Board.
 - (b) If the number of persons qualified and willing to serve as Municipal Members is not sufficient to allow for appointment of different Members to each Board, the Council may appoint one or more Members to serve on two or more Boards.
 - (c) In addition to the minimum qualifications set out in the Regulation, Council may consider skill, knowledge and experience, and availability to devote long periods of time to the Complaint Adjudication Process, in making appointments to Boards that deal with complaints involving complex assessments of machinery and equipment, the value of which may be in the hundreds of millions or billions of dollars.
 - (4) The Mayor shall not be a Municipal Member of any Board.

Term

8.
 - (1) Every Council appointment of a Municipal Member will be for a term of two years.
 - (b) A Municipal Member may be re-appointed at the expiration of the Member's term.
 - (c) If a Municipal Member is appointed to a Board that has begun to deal with a complaint and if the Member's term is scheduled to expire before the Board has finished dealing with the Complaint, then the Member's term is extended automatically and without further resolution of the Council until the Board has completed its deliberation, issued its decision, and is no longer seized with the matter.

Resignation

9. (1) A Member may resign by providing written notice, signed by the Member, to the Clerk.
- (a) The resignation of a Member is effective on the date it is received by the Clerk, even if a later date is set out in the letter of resignation.

Removal

10. (1) Council may revoke the appointment of a Member only if Council forms the opinion on reasonable grounds that the Member has breached the Code of Conduct.
- (b) Subject to subsection 10(1) a Member may not be removed, or rendered ineligible for re-appointment, by reason only of the content of any Board decision in which the Member concurred.

Vacancies

11. If a Municipal Member vacancy occurs on a Board, Council may appoint a replacement to fill the vacancy for the remaining unexpired term of the Municipal Member who is being replaced.

Remuneration

12. (1) Council will by resolution determine the amount of remuneration and the basis for remuneration payable to Municipal Members, for the duration of the Members' terms.
- (2) Council may prescribe different rates of remuneration for the Members appointed to different Boards taking into consideration:
- (a) the nature and complexity of the complaints that may be heard by the Board;
 - (b) the time commitment required of a Board for the Complaint Adjudication Process, including matters that may involve weeks or even months of hearing evidence, weighing and considering that evidence, and rendering a written decision; and
 - (c) the requisite level of specialized skills, knowledge and experience required of Members in order to comprehend and evaluate the issues in dispute in a complaint before the Board.
- (3) The Chief Administrative Officer shall cause the rates of remuneration established under subsection (1) to be published as soon as practicable in a manner readily accessible to the public.
13. Municipal Members are entitled to be reimbursed for reasonable expenses incurred in carrying out their duties, in accordance with Regional Municipality policies and procedures.

PART III – HEARING PROCEDURES AND MEMBER CONDUCT

Presiding Officers

14. The Presiding Officer will chair the Board at a hearing and will:
 - (a) make and keep a record of the hearing;
 - (b) prepare the decision in accordance with the Act and Regulation;
 - (c) provide the record of the hearing to the Clerk; and
 - (d) sign orders, decisions and other documents issued by the Board.

Member Conduct

15. (1) The Code of Conduct for Members of Assessment Review Boards attached as Schedule B to this Bylaw is hereby adopted.
 - (2) Members must comply with the Code of Conduct.

Board Procedures

16. The provisions of the Procedure Bylaw do not apply to a Board.
17. (1) The Clerk may prescribe policies, procedures and directives governing hearing processes and other Board administration matters that are not inconsistent with this Bylaw, the Act or the Regulation.
 - (2) The Clerk shall cause the policies, procedures and directives established under subsection 17(1) to be published in a manner readily accessible to the public.
18. Members must comply with the policies, procedures and directives prescribed by the Clerk.

PART IV – CLERK OF THE ASSESSMENT REVIEW BOARDS

Establishment

19. There is hereby established the position of Clerk of the Assessment Review Boards, and the Clerk will be the designated officer responsible for managing all administrative matters for the Boards.

Appointment

20. (1) Council will by resolution appoint an individual to the position of Clerk.
 - (2) The Clerk shall not be an employee of the Assessment and Taxation Department of the Regional Municipality.

Duties

21. In addition to those duties prescribed in Part 11 of the Act and the Regulation, and the authority and duties set out in Section 17 of this Bylaw, the Clerk's duties include:
- (a) within 30 days of Council establishing a Composite Assessment Review Board, notifying the Minister of that fact;
 - (b) assigning Boards to hear complaints, consistent with the direction of Council as set out in this Bylaw or in any Council resolution authorized under this Bylaw;
 - (c) making arrangement for the retention of records of all decisions of each Board for a period of at least five years;
 - (d) issuing refunds of complaint fees in accordance with the provisions of the Act and the Regulation;
 - (e) at the direction of a Board, retaining and instructing independent legal counsel for the Board;
 - (f) consulting with Members on matters affecting the Boards; and
 - (g) overseeing all administrative and budgeting matters for the Boards, and reporting on those matters as required.

Delegation of Authority

22. The Clerk may delegate the Clerk's duties and functions to employees of the Regional Municipality who are not assessors and have successfully completed the prescribed training.

PART V – GENERAL

Complaint Fees

23. The fees payable to file a complaint are set out in the attached Schedule A.

Severability

24. Every provision of this Bylaw is independent of all other provisions and it is the intention of the Council that if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

Repeal

25. Bylaw 10/003, as amended, is repealed.

Effective Date

26. This Bylaw comes into effect on the day it is passed.

READ a first time this 9th day of September, 2014.

READ a second time this ___ day of ___, 2014.

READ a third and final time this ___ day of ___, 2014.

SIGNED and PASSED this this ___ day of ___, 2014.

Mayor

Chief Legislative Officer

Schedule A

COMPLAINT FILING FEES

Complaint Type	Fee
Residential 3 or fewer dwellings and farm land	\$20.00
Residential 4 or more dwellings and all non-residential <u>Assessment Range</u>	
\$0 - \$500,000	\$100.00
\$500,001 - \$5,000,000	\$500.00
\$500,000,001 +	\$650.00
Local improvements	\$30.00

Schedule B

Code of Conduct for Members of Assessment Review Boards

PREAMBLE

The proper operation of the Boards requires that each Member be independent, impartial and responsible to the public. Therefore, it is important that Members maintain high standards of conduct.

PURPOSE

- To establish and promote ethical conduct standards for Members in their interactions with other Members, the Clerk, the parties to a complaint and the public.
- To document certain rules of conduct for Members so that they may carry out their duties, powers and functions honourably, recognizing that the function of Members is, at all times, to serve the public.

This Code of Conduct provides a framework to guide ethical conduct in a way that upholds the integrity and reputation of the Boards. It is not possible to write a Code that covers every conceivable scenario and accordingly Members are to be guided by and conduct themselves in a manner that reflects the spirit and intent of this Code.

CORE VALUES

Members are expected to behave in a manner that upholds the following core values:

- Impartiality
- Integrity
- Objectivity
- Excellence
- Diligence
- Accountability
- Respect

RULES OF CONDUCT

1. Members must carry out their duties in accordance with the Act and regulations.
2. Members must be independent and impartial.
3. Members must not use their position for personal benefit or for the benefit of any other individual or organization.
4. Members must not hear complaints in which they are, directly or indirectly, financially or personally interested.

Schedule B

5. Members must not accept any fee, gift or other benefit that is connected with or would reasonably be perceived to be connected with the performance of their duties, other than remuneration prescribed by Council.
6. Members must, in their interactions with other Members, the Clerk, parties to a complaint, and the public:
 - a. be courteous, professional, fair and unbiased;
 - b. contribute to the preservation of order and decorum in a hearing;
 - c. avoid abusive, discriminatory, harassing and intimidating language and behaviour;
 - d. avoid sarcasm, derogatory comments and questions or comments designed to belittle or embarrass; and
 - e. be respectful of the rulings and direction of the Presiding Officer.
7. Members must treat all parties fairly, in good faith and without bias, must ensure that all parties are given an adequate opportunity to state their case, and must apply their best judgment to weighing and considering evidence and rendering decisions without pre-conceptions and taking into account nothing apart from the evidence itself and the relevant law.
8. Members must:
 - a. restrict their contact with parties prior to, during and following a hearing so as to reflect the independent and impartial nature of the hearing;
 - b. refrain from discussing in public ongoing complaints or individuals appearing before the Board; and
 - c. refrain from commenting on Board decisions to the media or anyone else external to the Board.
9. Members must not divulge any confidential information presented to the Board in connection with any hearing.