

INTERMUNICIPAL ASSESSMENT REVIEW BOARDS AGREEMENT

DATED THIS ____ DAY OF _____, 2024.

BETWEEN:

VILLAGE OF ALLIANCE
and
TOWN OF DAYSLAND
and
FLAGSTAFF COUNTY
and
VILLAGE OF FORESTBURG
and
TOWN OF HARDISTY
and
VILLAGE OF HEISLER
and
TOWN OF KILLAM
and
VILLAGE OF LOUGHEED
and
TOWN OF SEDGEWICK
and
VILLAGE OF AMISK

(Hereinafter referred to “the Municipalities”)

WHEREAS section 455 of the *Municipal Government Act* authorizes municipalities to agree to jointly establish the local assessment review board and the composite assessment review board, to have jurisdiction in their municipalities;

AND WHEREAS the Councils for the respective Municipalities have determined that it is beneficial to establish an intermunicipal local assessment review board and an intermunicipal composite assessment review board for purposes of hearing complaints about any assessment or tax relating to any assessed property or business within the Municipalities;

NOW THEREFORE, in consideration of the promises, mutual terms, covenants and conditions herein, the Municipalities agree as follows:

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1. DEFINITIONS

- 1.1 In this Agreement, unless the context provides otherwise, terms have the meaning given to them in the Act and the regulations passed thereunder, and the following words or phrases shall have the following meanings:
- (a) “Act” means the *Municipal Government Act*, RSA 2000, c M-26, as amended;
 - (b) “Bylaw” means a bylaw in the form attached as Schedule “A” passed by the Municipalities in order to establish the CARB and the LARB;
 - (c) “CARB” is the Composite Assessment Review Board established by the Municipalities by Bylaw in the form in Schedule A;
 - (d) “Clerk” or “Alternate Clerk” is an individual appointed to be the clerk of the CARB and the LARB;
 - (e) “Council” means the Council of any of the Municipalities;
 - (f) “LARB” is the Local Assessment Review Board established by the Municipalities by Bylaw in the form in Schedule A;
 - (g) “Member” means a resident of a Municipality, who is not a councillor or otherwise ineligible to be a Member of the LARB or CARB pursuant to the Act and regulations passed thereunder, and appointed to the LARB or CARB;
 - (h) “Municipality” or “Municipalities” means any Municipality that is a party to this Agreement and has passed a Bylaw in the form attached as Schedule A; and
 - (i) “Provincial Member” means a person who is not a councillor of one of the Municipalities, or otherwise ineligible pursuant to the Act to be a Member, who is appointed by the Minister to the CARB in accordance with the Act.

2. FUNCTIONS AND DUTIES

- 2.1 The LARB and CARB shall hear all complaints about any assessment or tax relating to any assessed property or business located in the Municipalities, in accordance with Part 11 of the Act.

3. CLERK

- 3.1 The Chief Administrative Officer for Flagstaff County shall employ the Clerk and Alternate Clerk, respectively, for the LARB and CARB. The Clerk must meet the training requirements of the Act and regulations thereunder. The Clerk shall be appointed by ALL member municipalities.
- 3.2 The Alternate Clerk shall have the same duties and responsibilities as the Clerk under the Act, regulations, Bylaw and this Agreement when acting as Clerk.

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4. MEMBERSHIP, APPOINTMENTS AND VACANCIES

- 4.1 The Clerk shall advertise for candidates and collect recommendations for candidates from the Chief Administrative Officers of the Municipalities, as needed.
- 4.2 The Clerk shall review the candidate applications and provide a shortlist of candidates for appointment as Members. The Clerk shall make reasonable efforts to attract and provide for appointment, candidates with qualifications, skills and experience which will assist the LARB and the CARB in determining complaints.
- 4.3 Each Municipality shall review the shortlist of candidates and if the Municipality has a concern about a candidate on the shortlist, the Municipality shall contact the Clerk to address the concern in advance of the appointment of the candidates.
- 4.4 Once the shortlist is reviewed,
 - (a) each Municipality shall by resolution of Council appoint as Members the individuals on the shortlist provided by the Clerk;
 - (b) at least three of the individuals must be appointed to the LARB and at least two of the individuals must be appointed to the CARB;
 - (c) the same individuals may be appointed to the LARB and the CARB.
- 4.5 Each Member is appointed for a three year term.
- 4.6 A Member ceases to be a Member if:
 - (a) the Member fails to successfully complete the training program set by the Minister;
 - (b) the Member ceases to be a resident of any of the Municipalities;
 - (c) the Member becomes an employee or a councillor for any of the Municipalities;
 - (d) the Member is no longer eligible to be a Member pursuant to the Act and regulations passed thereunder;
 - (e) the Member breaches the pecuniary interest provisions of Section 480 of the Act;
 - (f) the Member resigns on written notice to the Clerk; or
 - (g) the Municipalities remove the Member by each Municipality passing a resolution of Council to remove the Member.
- 4.7 The Municipalities have the right to rescind the appointment of a Member, at their sole discretion.
- 4.8 Any vacancy created on the LARB or CARB shall be filled within ninety (90) days using the procedure established under this Agreement.

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- 4.9 In the event that there are insufficient Members for a hearing, the Clerk may recruit trained local assessment review board or composite assessment review board members, as applicable, from outside the municipal boundaries of the Municipalities (an "Alternate Member"). An Alternate Member's appointment shall be:
- (a) ratified by a resolution of each of the Councils of the Municipalities;
 - (b) limited to a specific hearing; and
 - (c) terminated automatically at the conclusion of the specific hearing to which the Alternate Member was appointed.

5. CHAIR

- 5.1 No later than April 30 of each year, the Members shall provide the Clerk with a recommendation on a Member to be appointed as Chair of the LARB and Chair of the CARB. The recommended Member must be a Member of the LARB and the CARB.
- 5.2 The Clerk shall provide the Members' recommendation respecting selection of the Chair to the Municipalities.
- 5.3 Upon receipt of the recommendation, each Municipality shall by resolution of Council appoint the recommended Member as Chair of the LARB and the CARB for a one-year term.
- 5.4 The Chair has the following duties:
- (a) to convene a panel to hear complaints in accordance with the Act;
 - (b) in the circumstances provided for by the regulations, to replace a Member of a panel in accordance with the Act and the regulations; and
 - (c) to fulfill any other duties set out in the Act and regulations thereunder.

6. ADMINISTRATION

- 6.1 The Chief Administrative Officer of Flagstaff County shall have the following duties:
- (a) organize and schedule training for the Members, the Clerk and the Alternate Clerk; and
 - (b) invoice each Municipality for costs pursuant to the terms of this Agreement.
- 6.2 The Clerk shall have the following duties:
- (a) ensure that all statutory requirements of the LARB and CARB are met;
 - (b) provide notice of all hearings in accordance with the Act and regulations passed thereunder;
 - (c) compile necessary documentation for distribution to the Members;

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- (d) schedule hearing dates in the Municipality in which the property or business under complaint is located, or other convenient location;
- (e) attend all LARB and CARB hearings;
- (f) make and keep a record of the hearings in accordance with the Act and regulations passed thereunder;
- (g) provide notice of decisions in accordance with the Act; and
- (h) such other matters as the LARB or CARB may direct.

7. REMUNERATION

- 7.1 Members shall be entitled to receive remuneration for attending training sessions, preparing for hearings and participating in hearings, including the drafting of decisions or review of any draft decisions, in accordance with the following schedule:
- (a) Full Day Rate (over 4 hours) \$250.00
 - (b) Half Day Rate (under 4 hours) \$125.00
- 7.2 The Chair shall be entitled to receive additional remuneration, in addition to the remuneration that the Chair is entitled to as a Member, in the amount of \$250.00 per one year term.
- 7.3 The Members shall be entitled to reimbursement for mileage and meals associated with attending training sessions and attending at hearings. Reimbursement to Members for mileage and meals shall be provided in accordance with the rates set by Canada Revenue Agency ("CRA") for the year in which the expense is incurred. A claim for reimbursement must be provided to the Clerk within 30 days of the date of the training sessions or hearing to which the expenses relate and must be accompanied by receipts. Reimbursement shall be the lesser of the receipted cost of the meal or the per diem meal rate set by the CRA.
- 7.4 The Clerk and Alternate Clerk shall track all hours spent carrying out the duties and functions of the Clerk, including, but not limited to, training, recruiting candidates, administering complaints and running hearings. Where these costs are associated with a complaint, those costs shall be invoiced at a rate of \$50 per hour to the Municipality from where the complaint originates. Where these costs are associated with duties and functions that are not related to a specific complaint, those costs shall be invoiced at a rate of \$50 per hour and shared equally by the Municipalities. The Clerk shall make the final determination on whether costs are associated with a specific complaint or not.
- 7.5 The Alternate Clerk shall be entitled to receive remuneration for fulfilling obligations of the Alternate Clerk described herein, at the same rate as the Clerk, as described in section 7.4.

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- 7.6 The Clerk and Alternate Clerk shall be entitled to reimbursement for mileage and meals associated with attending training sessions and attending at hearings. Reimbursement to the Clerk and the Alternate Clerk for mileage and meals shall be provided in accordance with the rates set by Canada Revenue Agency (“CRA”) for the year in which the expense is incurred. Reimbursement shall be the lesser of the receipted cost of the meal or the per diem meal rate set by the CRA. Where these costs are associated with a complaint, those costs shall be invoiced to the Municipality from where the complaint originates. Where these costs are associated with duties and functions that are not related to a specific complaint, those costs shall be invoiced and shared equally by the Municipalities.

8. BOARD AND HEARING COSTS

- 8.1 The Municipalities agree to share equally the costs associated with the preparation of this Agreement and the Bylaw attached as Schedule A.
- 8.2 If revisions to the Agreement or Bylaw are necessary, the Chief Administrative Officer Flagstaff County will undertake those revisions and the costs will be shared equally by the Municipalities.
- 8.3 All costs and expenses, including Member remuneration and reimbursement for mileage and meals, the cost of holding a hearing (including any facility rental costs) and any legal fees incurred by the LARB or CARB, shall be paid by the Municipality to which the complaint relates.
- 8.4 If more than one hearing is held in a day, then the costs and expenses described in section 8.3, as well as the costs associated with the Clerk or Alternate Clerk described in Section 7, shall be divided equally per complaint and billed to the Municipality in which the property or business under complaint is located.
- 8.5 The costs and expenses of training the Clerk, the Alternate Clerk and Members, including mileage and meals, shall be shared equally by the Municipalities.
- 8.6 The Clerk may, in consultation with the Chief Administrative Officer of the Municipality from where a complaint originates, retain legal counsel on behalf of the LARB or CARB for that appeal.

9. COMPLAINT FEES

- 9.1 Each Municipality shall collect and retain the fees for complaints in its own Municipality and forward the complaint to the Clerk.
- 9.2 Complaints must be filed with the Municipality from which a complaint originates.
- 9.3 A complaint is not complete without payment of the complaint fee.
- 9.4 The fees payable pursuant to Section 481(1) of the Act, shall be the maximum fee in the *Matters Relating to Assessment Complaints Regulations*, as amended.

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10. GENERAL

- 10.1 The term of this Agreement shall be continuous.
- 10.2 This Agreement supersedes and replaces any previous Intermunicipal Assessment Review Board Agreement.
- 10.2 This Agreement may not be altered or amended in any of its provisions, except where any such changes are reduced to writing and executed by the Municipalities.
- 10.3 On request of any Municipality, the Agreement may be reviewed at any time the Agreement is in force.
- 10.4 Should a Municipality wish to withdraw from participation in the Agreement, they may do so by serving notice on the Municipalities prior to April 1st of any given year, with such withdrawal to take effect on January 1st of the following year.
- 10.5 The Schedules form part of this Agreement.

11. DISPUTE RESOLUTION

- 11.1 In the event a dispute arises regarding any of the clauses of this Agreement, or over a financial matter regarding the operation of the LARB and CARB, the Chief Administrative Officers of the Municipalities shall meet to consider the matter.
- 11.2 The decision of the panel of Chief Administrative Officers will be final.

12. COUNTERPART

- 12.1 This Agreement may be executed in any number of counterparts by the Municipalities. All counterparts so executed shall have the same effect as if all Municipalities actually had joined in executing one copy of the Agreement.

IN WITNESS WHEREOF, the Municipalities have executed this Agreement as evidenced by the duly authorized signatures attached:

VILLAGE OF ALLIANCE

Mayor

Date

Chief Administrative Officer

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TOWN OF DAYSLAND

Mayor

Date

Chief Administrative Officer

FLAGSTAFF COUNTY

Reeve

Date

Chief Administrative Officer

VILLAGE OF FORESTBURG

Mayor

Date

Chief Administrative Officer

TOWN OF HARDISTY

Mayor

Date

Chief Administrative Officer

VILLAGE OF HEISLER

Mayor

Date

Chief Administrative Officer

Boards

TOWN OF KILLAM

Mayor

Date

Chief Administrative Officer

VILLAGE OF LOUGHEED

Mayor

Date

Chief Administrative Officer

TOWN OF SEDGEWICK

Mayor

Date

Chief Administrative Officer

VILLAGE OF AMISK

Mayor

Date

Chief Administrative Officer

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Schedule A

BYLAW _____

OF THE _____
IN THE PROVINCE OF ALBERTA

**BEING A BYLAW OF THE _____ IN THE PROVINCE OF ALBERTA TO ESTABLISH
INTERMUNICIPAL ASSESSMENT REVIEW BOARDS**

WHEREAS, pursuant to section 455 of the *Municipal Government Act*, RSA 2000, c M-26 and amendments thereto, two or more councils may agree to jointly establish the assessment review boards to have jurisdiction in their municipalities;

WHEREAS, Flagstaff County, the Town of Hardisty, the Village of Lougheed, the Town of Sedgewick, the Town of Killam, the Village of Forestburg, the Village of Alliance, the Town of Daysland, the Village of Heisler and the Village of Amisk, wish to establish assessment review boards to have jurisdiction in these municipalities;

WHEREAS, pursuant to section 454 of the *Municipal Government Act*, a council must establish a local assessment review board and a composite assessment review board;

WHEREAS, pursuant to sections 454.1 and 454.2 of the *Municipal Government Act*, a council must appoint at least three persons as members of the local assessment review board and at least two persons as members of the composite assessment review board;

WHEREAS, pursuant to sections 454.1(1)(b) and 454.2(1)(b) of the *Municipal Government Act*, a council must prescribe the term of office of each member appointed to the local assessment review board or the composite assessment review board;

WHEREAS, pursuant to section 455(2) of the *Municipal Government Act*, where an assessment review board is jointly established, the councils must jointly designate one of the board members as chair and must jointly prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair;

WHEREAS, pursuant to section 456(2) of the *Municipal Government Act*, where an assessment review board is jointly established, the councils must jointly appoint a designated officer to act as the clerk of the assessment review boards and prescribe the clerk's remuneration and duties;

WHEREAS, pursuant to section 481(1) of the *Municipal Government Act*, a council may set fees payable by persons wishing to make complaints;

NOW THEREFORE, the council of the _____, in the Province of Alberta, duly assembled hereby enacts:

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Title

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

Definitions

2. Except as otherwise provided herein, words in this Bylaw shall have the meaning prescribed in the *Municipal Government Act*. In this Bylaw:
 - a) "Agreement" means the contract entered into between the Municipalities to coordinate the assessment review boards;
 - b) "Clerk" or "Alternate Clerk" is the individual appointed to be the clerk of the Composite Assessment Review Board and the Local Assessment Review Board;
 - c) "Council" means the Council of the _____;
 - d) "Member" means a resident of a Municipality who is not a councillor or otherwise ineligible pursuant to the *Municipal Government Act* and regulations passed thereto, appointed to the Local Assessment Review Board or Composite Assessment Review Board;
 - e) "Municipality" or "Municipalities" means those municipalities which enter into an Agreement to jointly establish assessment review boards and who enact a Bylaw in this format.

Assessment Review Boards

3. Council hereby establishes jointly and by agreement with the Municipalities a Local Assessment Review Board and a Composite Assessment Review Board to have jurisdiction in the Municipalities.

Membership

4. Pursuant to the terms of the Agreement, Council must appoint by resolution at least three individuals as Members of the Local Assessment Review Board, and at least two individuals as Members of the Composite Assessment Review Board. Provided the Members have the training necessary, the same individuals may be appointed to the Local Assessment Review Board and the Composite Assessment Review Board.
5. All Members are appointed for a three-year term.
6. The resignation and removal of Members shall be in accordance with the Agreement.

Remuneration

7. Remuneration and traveling expenses for Members shall be in accordance with remuneration as specified in the Agreement.

Clerk

8. The position of Clerk is established for the purpose of carrying out the powers, duties and functions of the Clerk for the Intermunicipal Assessment Review Boards, in accordance with the *Municipal Government Act* and the Agreement.
9. The Clerk or Alternate Clerk shall be the individual jointly appointed by ALL member Municipalities. WHEREAS an Alternate Clerk's appointment shall be related to the duties assigned

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in the Agreement and to be administered in accordance with the duties and functions of the Clerk in accordance with the *Municipal Government Act*.

- 10. The duties and remuneration of the Clerk or Alternate Clerk shall be as directed by the *Municipal Government Act*, the *Matters Relating to Assessment Complaints Regulations*, as amended, and the Agreement signed by the Municipalities.

Chair

- 11. Council shall appoint a chair of the Local Assessment Review Board and a chair of the Composite Assessment Review Board in accordance with the Agreement and in accordance with section 455(2)(a) of the *Municipal Government Act* for a term of one year.
- 12. Remuneration and traveling expenses for the chair shall be in accordance with remuneration as specified in the Agreement signed by the Municipalities.

Assessment Complaint Fees

- 13. The fees payable pursuant to section 481(1) of the *Municipal Government Act*, shall be those established by the *Matters Relating to Assessment Complaints Regulation*, as amended.

Severability

- 14. If any clause in this Bylaw is found to be invalid, it shall be severed from the remainder of the Bylaw and shall not invalidate the whole Bylaw.

Repeal

- 15. Bylaw No. _____ is hereby repealed.

FIRST READING the ____ day of _____, 2024.

SECOND READING the ____ day of _____, 2024.

PASSED AT THIRD READING the ____ day of _____, 2024.

Chief Elected Official

Chief Administrative Officer