

THE CITY OF EDMONTON

BYLAW 15361

ASSESSMENT REVIEW BOARDS BYLAW

Whereas, pursuant to Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, and in particular, sections 454, 454.1 and 454.2, Council must pass a bylaw establishing at least one Assessment Review Board, appoint members to it in accordance with sections 49 and 50 of the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 210/2009, prescribe remuneration payable to appointed members, and develop a procedure for filling vacancies on the Assessment Review Boards;

Whereas pursuant to section 145 of the *Municipal Government Act*, Council may pass bylaws in relation to the establishment, functions, procedure and conduct of all council committees, including Assessment Review Boards, pursuant to section 1(f) of the *Municipal Government Act*;

Whereas pursuant to section 154(2) of the *Municipal Government Act*, the chief elected official is a member of all Council committees and all bodies to which Council has the right to appoint members, unless Council provides otherwise;

Whereas pursuant to section 455 of the *Municipal Government Act*, Council must appoint a designated officer to act as the clerk for the assessment review boards having jurisdiction in the municipality and prescribe the remuneration and duties of that person;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

- | | | |
|--------------------|---|---|
| PURPOSE | 1 | The purpose of this bylaw is to establish Assessment Review Boards, appoint a designated officer for the Assessment Review Boards, and to establish an Assessment Review Board Administrative Committee. |
| DEFINITIONS | 2 | In this bylaw, unless the context otherwise requires: <ul style="list-style-type: none"> (a) “Acting Clerk” means an individual who is not an assessor and who possesses the prescribed training to perform the duties and functions of the Clerk in the Clerk’s absence; |

- (b) **“Acting Member”** means a City Member appointed to replace a previously appointed City Member due to a Vacancy;
- (c) **“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;
- (d) **“Board Administration”** means the City employees or contractors who are charged with managing Board operations and functions and providing support and services to the Boards and the Committee;
- (e) **“Chair”** means the individual appointed as the Chair of the Assessment Review Boards Administrative Committee by Council;
- (f) **“City”** means the municipal corporation of the City of Edmonton;
- (g) **“City Manager”** means the chief administrative officer of the City as defined in the MGA, or that person’s delegate;
- (h) **“City Member”** means a Member of a Board who was appointed by Council, including an Acting Member or a Substitute;
- (i) **“Clerk”** means the officer designated by Council as the Clerk of the Assessment Review Boards, pursuant to section 455 of the MGA;
- (j) **“Committee”** means the Assessment Review Boards Administrative Committee established under this bylaw;
- (k) **“Complainant”** means the individual, corporation, partnership or other entity named as the Complainant on a Complaint Form;
- (l) **“Complaint”** means a dispute between a property owner and the City with respect to one or more of the matters enumerated in section 460(5) of the MGA;
- (m) **“Complaint Form”** means a document in the prescribed form which is filed with the Clerk within the prescribed time period, that initiates a request for a Hearing before a Board to resolve a Complaint;
- (n) **“Composite Assessment Review Board”** means a Board

to which two City Members and one Provincial Member are appointed, which has jurisdiction to conduct Hearings on all Complaints, except for Complaints regarding:

- (i) residential property with 3 or fewer dwelling units;
 - (ii) farm land; or,
 - (iii) linear property;
- (o) “**Council**” means the municipal council of the City;
- (p) “**Decision**” means a written summary of a Hearing which includes:
- (i) a brief summary of the matters or issues of the Complaint;
 - (ii) the Board’s decision about every matter or issue;
 - (iii) the Board’s reasons for its decision on every issue or matter;
 - (iv) dissenting reasons, if any; and
 - (v) any procedural or jurisdictional issues or matters that arose during the Hearing;
- (q) “**Hearing**” means an adjudicative proceeding during which a Board hears and considers evidence pertaining to a Complaint or ancillary or jurisdictional matters related to a Complaint, deliberates, and renders a Decision in accordance with section 467 of the MGA;
- (r) “**Local Assessment Review Board**” means a Board to which three City Members are appointed, that has jurisdiction to conduct Hearings about Complaints regarding:
- (i) residential property with 3 or fewer dwelling units;
 - (ii) farm land; or
 - (iii) a tax notice other than a property tax notice;
- (s) “**Mayor**” means the chief elected official of the City as defined in the MGA;
- (t) “**MGA**” means the *Municipal Government Act*, R.S.A.

2000, c. M-26;

- (u) “**Member**” means an individual who is appointed to a Board, including an Acting Member or Substitute;
- (v) “**Minister**” means the Minister of Municipal Affairs;
- (w) “**One Member Composite Assessment Review Board**” means a Composite Assessment Review Board comprised of one Provincial Member which conducts Hearings on preliminary or jurisdictional matters prescribed by the MGA and the Regulation;
- (x) “**One Member Local Assessment Review Board**” means a Local Assessment Review Board which is comprised of one City Member which conducts Hearings on preliminary or jurisdictional matters prescribed by the MGA and the Regulation;
- (y) “**Provincial Member**” means an individual appointed to a Composite Assessment Review Board by the Minister;
- (z) “**Record**” means a written record of documents and evidence provided at a Hearing including:
 - (i) the Complaint Form;
 - (ii) all documentary evidence presented;
 - (iii) a list of witnesses who appeared at the Hearing;
 - (iv) transcript or recording of the hearing, and if none is available, a written summary of all testimonial evidence given at the Hearing;
 - (v) written arguments presented as part of the Hearing;
 - (vi) list of the matters or issues on the Complaint Form about which argument or evidence were presented during the Hearing;
 - (vii) the Decision;
- (aa) “**Regulation**” means the *Matters Relating to Assessment Complaints Regulation*, Alta. Reg. 310/2009;
- (bb) “**Substitute**” means a Member who is temporarily scheduled to sit as a Member of a Board other than the Board to which the Member was appointed, for the duration

of a single Hearing or group of Hearings;

- (cc) **“Tax Agent”** means an individual, company, partnership, or other entity that handles Complaints for a fee or potential fee, but does not include lawyers retained to provide services in their professional capacity;
- (dd) **“Vacancy”** means that a position on a three Member Board is empty because the Member appointed to that position:
 - (i) ceased to be a Member;
 - (ii) is unable or unwilling to perform the Member’s duties for a period longer than thirty days;
- (ee) **“Vice Chair”** means an individual appointed to the Assessment Review Boards Administrative Committee by the Clerk.

RULES FOR INTERPRETATION 3 The marginal notes and headings in this bylaw are for reference purposes only.

PART II - ESTABLISHMENT OF ASSESSMENT REVIEW BOARDS

ESTABLISHMENT OF BOARDS 4 Council establishes seven Local Assessment Review Boards.

5 Council establishes seven One Member Local Assessment Review Boards.

6 Council establishes seven Composite Assessment Review Boards.

7 Council establishes seven One Member Composite Assessment Review Boards.

RESOURCES 8 Resources and support will be provided to the Boards as directed by the City Manager.

QUORUM 9 Two Members of a Local Assessment Review Board constitute a quorum.

10 The Provincial Member and one City Member constitute a quorum of a Composite Assessment Review Board.

PRESIDING OFFICERS 11 The Vice Chair sitting on each Local Assessment Review Board may sit as the Presiding Officer for Hearings before the Board, or

may appoint one of the other Members as Presiding Officer.

- 12 The Provincial Member of each Composite Assessment Review Board will be the Presiding Officer for all Hearings of that Board.
- 13 The Presiding Officer will chair the Board at a Hearing and:
- (a) make and keep a Record for each Hearing;
 - (b) prepare the Decision within 30 days of the day on which the Hearing ended; and
 - (c) provide the Record and Decision to the Clerk.

PART III - TERMS AND CONDITIONS OF MEMBER APPOINTMENTS

- | | | |
|----------------------|----|--|
| INELIGIBILITY | 14 | Assessors, City employees, and Tax Agents may not be Members. |
| | 15 | Assessors, City employees, and Tax Agents who acted in those capacities in the year prior to the date of appointment may not be Members, unless otherwise directed by Council. |
| | 16 | The Mayor will not be a Member. |
| APPOINTMENT | 17 | Council will appoint City Members in accordance with City policies and procedures. |
| TERM | 18 | City Members serve at the pleasure of Council for a term of one year, unless Council prescribes a different term at the time of appointment. |
| | 19 | Acting Members will be appointed for the balance of the term of the City Member who is being replaced by the Acting Member. |
| REMUNERATION | 20 | Remuneration and expenses for City Members, if any, will be set by Council resolution. |
| TRAINING | 21 | Members must successfully complete the training prescribed by the Minister prior to participating in a Hearing. |
| CONDUCT | 22 | Members must comply with: |
| | | <ul style="list-style-type: none"> (a) conflict of interest rules prescribed by the MGA and the Regulation; and (b) policies, procedures and directives prescribed by the Clerk. |

- SUBSTITUTES** 23 Any City Member with the requisite training may be a Substitute for any other City Member on any Board.
- VACANCY** 24 The Mayor may appoint an Acting Member in the event of a Vacancy.

PART IV - BOARD HEARING PROCEDURES

- 25 The provisions of the Procedures and Committees Bylaw, Bylaw 12300, prescribing procedures and processes for Council and Committee meetings do not apply to Hearings.
- 26 Boards will conduct Hearings in accordance with:
 - (a) the express provisions of the MGA and Regulation;
 - (b) principles of natural justice; and
 - (c) policies, procedures and directives governing Hearings prescribed by the Clerk.
- 27 The resolution of a Complaint is not final until the Board issues a Decision in accordance with the MGA and the Regulations.

PART V - CLERK OF THE ASSESSMENT REVIEW BOARDS

- 28 Council establishes the position entitled Clerk of the Assessment Review Boards, and the Clerk will be the designated officer responsible for managing all matters for the Boards and the Committee.
- 29 The City Manager will appoint an individual to the position of Clerk, or Acting Clerk as required, and will establish the terms and conditions of the appointment.
- 30 The Clerk may not be an assessor.
- 31 The Clerk must successfully complete all training prescribed by the Minister.
- 32 The Clerk may appoint an Acting Clerk to perform the Clerk’s duties and functions in the Clerk’s absence, or may delegate the Clerk’s duties and functions to City employees who are not

assessors, and have successfully completed the prescribed training.

- 33 The Clerk may prescribe policies, procedures and directives governing Hearing processes, Member conduct, and other Board matters.
- 34 The Clerk's duties include:
- (a) Within 30 days of their creation, notifying the Minister that one or more Composite Assessment Review Boards were established, and requesting the appointment of a Provincial Member for each Composite Assessment Review Board;
 - (b) Receiving Complaint Forms and providing confirmation of their receipt to Complainants and to the owner of the property which is at issue in the Complaint;
 - (c) Notifying the City that a Complaint Form was received and providing a copy of it to the City;
 - (d) Notifying the Minister that a Complaint Form regarding a matter falling within the jurisdiction of a Composite Assessment Review Board was received, and providing a copy of it to the Minister;
 - (e) Scheduling Hearings and providing notice of evidentiary and disclosure requirements to Complainants in accordance with the MGA and Regulation;
 - (f) Notifying the City, Minister and Complainants of procedural, jurisdictional, or other preliminary issues, and scheduling Hearings with respect to those matters as required;
 - (g) Posting a schedule for Hearings and Committee meetings in a publicly accessible location at the Assessment Review Board office at least 24 hours in advance of each Hearing or Committee meeting;
 - (h) Scheduling Substitutes as required;
 - (i) Providing a copy of every Decision made by a Composite Assessment Review Board or a One Member Composite Assessment Review Board to the Minister within seven days of the date on which it was made;
 - (j) Providing a copy of all Decisions to the City;
 - (k) Providing a copy of the Decision for each Complaint to the

Complainant, property owner, Tax Agent and lawyer involved in the Complaint;

- (l) Making arrangements for the retention of Records and Decisions for a period of at least five years;
- (m) Issuing refunds of Complaint fees in accordance with the provisions of the MGA, Regulation, and this bylaw;
- (n) Instructing independent legal counsel for the Boards;
- (o) Consulting with the Chair and Members on matters affecting the Boards;
- (p) Overseeing all administrative and budgeting matters for the Boards, Board Administration, and the Committee, and reporting on those matters as required.

PART VI - ASSESSMENT REVIEW BOARD ADMINISTRATIVE COMMITTEE

**ASSESSMENT
REVIEW BOARDS
ADMINISTRATIVE
COMMITTEE**

35 The Assessment Review Boards Administrative Committee is hereby established as a committee of Council comprised of:

- (a) the Chair; and,
- (b) six Vice Chairs.

TERM

36 The Committee exists at the pleasure of Council.

37 The Mayor will not be a member of the Committee.

RESOURCES

38 Resources for the Committee will be provided as directed by the City Manager.

REPORTING

39 The Committee will report through the Chair to the Clerk.

**TERMS OF
REFERENCE**

40 The Committee will report on all matters affecting the Boards and will:

- (a) assist the Clerk in developing policies governing Hearings, Member conduct, and other Board matters;
- (b) assist the Chair and Board Administration with City Member evaluations and re-appointment reports;
- (c) identify areas where additional Member training may be

required.

CHAIR

- 41 Council will appoint the Chair of the Committee, or Acting Chairs, in accordance with City policies and procedures.
- 42 The Chair’s duties will include:
 - (a) Chairing Committee meetings;
 - (b) Providing the Committee’s annual meeting schedule to the Clerk within two days of the Committee’s first annual meeting every calendar year;
 - (c) Establishing the Committee’s meeting agendas in consultation with the Clerk;
 - (d) Evaluating Member performance;
 - (e) Preparing reports regarding performance and re-appointment of City Members as required by City policies and procedures;
 - (f) Acting as a liaison between the Boards, Board Administration and the Clerk;
 - (g) Reporting to the Clerk and Council on behalf of the Committee;
 - (h) Reporting to Council on the Chair’s own behalf as required by City policies; and,
 - (i) appointing an Acting Chair.

VICE CHAIR APPOINTMENTS

- 43 Vice Chairs will be nominated by City Members in accordance with the procedure established by the Clerk.
- 44 In accordance with procedures established by the Clerk in consultation with City Members, the Clerk will appoint six Vice Chairs to the Committee.

VICE CHAIR DUTIES

- 45 Vice Chairs will:
 - (a) mentor other City Members;
 - (b) review draft Decisions and Records to ensure that they comply with Board hearing procedures and policies;
 - (c) report to the Chair and the Clerk on performance and training matters;

- (d) assist the Chair in preparing evaluations of other City Members on their Board;
- (e) work collaboratively with other Members, the Chair, the Clerk, and Board Administration to fulfill the Committee’s duties;
- (f) assist the Chair; and,
- (g) perform such other duties as directed by the Chair or at the request of the Clerk.

MEETING SCHEDULE

- 46 The Clerk will call the first meeting of the Committee each year.
- 47 The Committee will establish its annual meeting schedule at its first meeting every calendar year.

MEETING PROCEDURE

- 48 Committee meeting procedure will be governed by the Procedures and Committees Bylaw, Bylaw 12300.
- 49 A majority of the Members of the Committee constitutes a quorum.
- 50 If the Chair is unable to attend a meeting and does not appoint an acting Chair for the meeting, the Members may elect a Chair from their number for that meeting.
- 51 If the Chair ceases to be a Member of the Board, or is unable or unwilling to fulfill the Chair’s duties, the Clerk may appoint an Acting Chair until the Chair resumes the Chair’s duties, or Council appoints a new Chair.

PART VII - COMPLAINT FEES

COMPLAINT FEES

- 52 Council may by Council resolution prescribe filing fees for the filing of Complaints.
- 53 Fees are refundable if the:
 - (a) Complaint is finally resolved in a Decision in favour of the Complainant;
 - (b) Complainant withdraws the Complaint as a result of an agreement with the assessor to correct a matter at issue in the Complaint;
 - (c) subject matter of the Complaint is within the jurisdiction of

a Local Assessment Review Board, and the Complaint is withdrawn prior to the time the Hearing for that Complaint is scheduled by the Clerk.

PART VIII - GENERAL

54 Schedule B of the Procedures and Committees Bylaw, Bylaw 12300 is amended to add the Assessment Review Board Administrative Committee as a Civic Agency reporting to Executive Committee.

55 Section 15 a) of the City Administration Bylaw, Bylaw 12005 is deleted, and the following is substituted:

Provide resources and administrative support to the Assessment Review Boards, and appoint the Clerk of the Assessment Review Board in accordance with the provisions of the MGA, the Regulation, and the Assessment Review Board Bylaw, Bylaw 15361.

REPEALS

56 Bylaw 12036 is repealed.

Read a first time

Read a second time

Read a third time

SIGNED AND PASSED

THE CITY OF EDMONTON

MAYOR

CITY CLERK