

BY-LAW NO. 1106-18

**BEING A BY-LAW OF
MACKENZIE COUNTY,
IN THE PROVINCE OF ALBERTA,**

TO ESTABLISH ASSESSMENT REVIEW BOARDS

WHEREAS, the Municipal Government Act R.S.A. 2000, Chapter M-26 and amendments thereto requires the establishment of Assessment Review Boards.

NOW THEREFORE, THE COUNCIL OF MACKENZIE COUNTY, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED, ENACTS AS FOLLOWS:

TITLE

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

DEFINITIONS

2. In this Bylaw:
 - a. “Council” means the duly elected Council of Mackenzie County.
 - b. “Complainant” means the person who files a complaint regarding an assessment of property within Mackenzie County.
 - c. “Composite Assessment Review Board” (CARB) means an Assessment Review Board that hears Complaints about any matter referred to in Section 460(5) of the Municipal Government Act that is shown on an Assessment Notice for property other than that heard by the Local Assessment Review Board.
 - d. “Clerk” means a designated officer appointed by Council to carry out the duties and functions of the Clerk of the assessment review board as required under section 456 of the Municipal Government Act.
 - e. “Local Assessment Review Board” (LARB) means an Assessment Review Board that hears Complaints about any matter referred to in Section 460(5) of the Municipal Government Act that is shown on the Assessment Notice, or a tax notice other than a property tax notice, for residential property of three (3) or fewer dwelling units, or farmland.
 - f. “Member” means a member of an Assessment Review Board duly appointed by the Council of Mackenzie County or the Province of Alberta, in accordance with the Municipal Government Act.

ASSESSMENT REVIEW BOARDS

3. Council hereby establishes the following Assessment Review Boards for Mackenzie County:
 - a. Local Assessment Review Boards that shall consist of a panel of three (3) members.
 - b. Composite Assessment Review Boards that shall consist of a panel of two (2) members plus one (1) member appointed by the Province of Alberta;
4. The Assessment Review Boards shall carry out the duties and responsibilities as set out in the Municipal Government Act and the Assessment Complaints Regulation.
5. The Clerk may select any combination of members to sit on a panel.

MEMBERSHIP

6. Membership terms will be no longer than three (3) years and will be made in such a manner that the expiry dates of the members are staggered.
7. All membership vacancies shall be advertised to request formal submission of application.
8. Appointments to the Board shall be made by resolution of Council.
9. There will be no automatic succession of appointments.
10. A member may be re-appointed to the Board at the expiration of his/her term.
11. Members may not participate in a hearing of the Board unless the member has successfully completed a training program set or approved by the Minister.
12. Members shall be compensated according to the Honorariums and Expense Reimbursement Bylaw in effect for Mackenzie County.

CLERK OF THE ASSESSMENT REVIEW BOARD

13. The position of a designated officer for the limited purpose of carrying out the functions of the Clerk of the Board is hereby established.
 - a. For financial purposes, only that portion of salary and benefits related to carrying out the Clerk functions shall be disclosed as required by legislation.

14. The Clerk(s) of the Board shall be appointed by resolution of Council and shall not be a member of the Board.

COMMENCEMENT OF APPEALS

15. A taxpayer may commence an assessment appeal by:

- a. Mailing or delivering to the address specified on the assessment or tax notice a complaint in the form set out in the "Matters Relating to Assessment Complaints" regulation and within the time specified in the Municipal Government Act; and
- b. Paying the applicable complaint fees as set out in Schedule "A".

REFUND OF FEES

16. If the Assessment Review Board decides in favour of the complainant, the fees paid by the complainant shall be refunded.

17. If the Complainant withdraws the complaint in writing and is received by the Clerk on or before the seventh (7th) day prior to the scheduled Assessment Review Board hearing, the fees paid by the Complainant shall be refunded.

ENACTMENT

18. That Bylaw 760-10 is hereby rescinded.

19. That this Bylaw come into full force and effect upon third and final reading.

First Reading given on the 25th day of July, 2018.

Second Reading given on the 25th day of July, 2018.

Third Reading and Assent given on the 25th day of July, 2018.

(original signed)

Peter F. Braun
Reeve

(original signed)

Len Racher
Chief Administrative Officer

SCHEDULE "A"

Assessment Review Boards
Complaint Fees

Local Assessment Review Board	
Residential – 3 or fewer dwellings and farmland	\$50.00
Business Tax	\$50.00
Tax Notices (other than business tax)	\$30.00
Composite Assessment Review Board	
Residential – 4 or more dwellings	\$650.00
Non-Residential	\$650.00