

**BY-LAW NO. 1306-23  
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.

**WHEREAS**, 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.

- g. **“Minister”** means Minister of Municipal Affairs

### **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.
    - i. One member of Council
    - ii. Two members at large
  - 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;
    - i. One member of Council
    - ii. One member at large
    - iii. One 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.
6. Council may appoint alternate committee members to ensure that proper representation and quorum is achieved.

### **MEMBERSHIP**

7. The Councillor's appointment to the Board shall terminate upon that person ceasing to be a member of Council or otherwise ineligible to serve as a member of the board, subject to the provisions of this Bylaw.
8. All membership vacancies shall be advertised to request formal submission of application.
9. Members at Large shall be appointed to the Board by resolution of Council for a three (3) year term or as otherwise designated by Council
10. There will be no automatic succession of appointments.
11. A member at large may be re-appointed to the Board at the expiration of his/her term.
12. Members shall be compensated according to the Honorariums and Expense Reimbursement Bylaw in effect for Mackenzie County.

13. No person who is an employee of Mackenzie County shall be appointed to the Board by Council, subject to the provisions of this Bylaw.
14. Where a board position is left vacant for any reason, Council may appoint a replacement for the remainder of that term.
15. If a member has any pecuniary interest, whether direct or indirect, in any matter before the Board, the Member shall declare such interest to the Board before discussion of the matter, and shall not participate in the hearing, or discuss or vote upon the matter, and such abstention shall be recorded in the minutes.

## **TRAINING**

16. 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.
  - a. Members will complete required training prior for Assessment Review Board.
  - b. Recertification of training will be completed every three (3) years if member is still active.

## **CLERK OF THE ASSESSMENT REVIEW BOARD**

17. 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.
  - b. The clerk must successfully complete the training program set or approved by the Minister in accordance with the Act prior to hearing.
18. 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**

19. A taxpayer may commence an assessment appeal by:
  - c. 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

- d. Paying the applicable complaint fees as set out in the Municipal Government Act, Matters Relating to Assessment Complaints Regulation (MRAC)

### **REFUND OF FEES**

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

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

### **ENACTMENT**

22. That Bylaw 121-98 and 1106-18 are hereby repealed.

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

READ a first time this 24<sup>th</sup> day of October, 2023.

READ a second time this 24<sup>th</sup> day of October, 2023.

READ a third time and finally passed this 24<sup>th</sup> day of October, 2023.

(original signed)

---

Joshua Knelsen  
Reeve

(original signed)

---

Darrell Derksen  
Chief Administrative Officer