



**BYLAW NO. 2023-1033
OF THE
TOWN OF TWO HILLS**

**BEING A BYLAW OF TOWN OF TWO HILLS IN THE PROVINCE OF ALBERTA, TO
ESTABLISH JOINT ASSESSMENT REVIEW BOARDS FOR THE TOWN OF TWO
HILLS AND TOWN OF TWO HILLS**

WHEREAS Section 455 of the *Municipal Government Act*, RSA 2000, c. M-26, as amended, authorizes two or more municipal councils to agree to jointly establish the local assessment review board or the composite assessment review board or both to have jurisdiction in their municipalities;

AND WHEREAS the Council of the Town of Two Hills deems it necessary to establish a joint local assessment review board and a joint composite assessment review board to hear assessment complaints within the municipal boundaries of the Town of Two Hills and the Town of Two Hills;

NOW THEREFORE the Council of the Town of Two Hills duly assembled hereby enacts as follows:

1. TITLE

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

2. DEFINITIONS

2.1. In this Bylaw, unless the context otherwise requires, the following definitions apply:

- (a) “Appointing Municipality” means the Municipality responsible for appointing Members pursuant to Part 4 of this Bylaw;
- (b) “Assisting Municipality” means a Participating Municipality providing administrative resources for a Hearing at the request of an Originating Municipality;
- (c) “Clerk” means the designated officer appointed as the clerk of the Joint Assessment Review Boards in accordance with section 456 of the *Municipal Government Act*;
- (d) “Hearing” means a hearing of a Joint Assessment Review Board;
- (e) “Joint Assessment Review Boards” means the Joint Local Assessment Review Board and the Joint Composite Assessment Review Board;



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- (f) "Joint Composite Assessment Review Board" means a board established to hear and make decisions on complaints about any matter referenced in section 460.1(2) of the *Municipal Government Act*;
- (g) "Joint Local Assessment Review Board" means a board established to hear and make decisions on complaints about any matter referenced in section 460.1(1) of the *Municipal Government Act*;
- (h) "Member" means a member of the Joint Assessment Review Boards as appointed by the Appointing Municipality;
- (i) "*Municipal Government Act*" means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;
- (j) "Originating Municipality" means the Participating Municipality within which a complaint arises for which the applicable complaint fee has been paid;
- (k) "Participating Municipalities" means the Town of Two Hills and the Town of Two Hills;
- (l) "Regulations" means the applicable regulations established under the *Municipal Government Act*.

3. ESTABLISHMENT

- 3.1. The Councils of the Participating Municipalities hereby jointly establish a Joint Local Assessment Review Board to exercise the functions of a Local Assessment Review Board in their municipalities.
- 3.2. The Joint Local Assessment Review Board shall have jurisdiction to exercise the functions of a Local Assessment Review Board under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of the Participating Municipalities.
- 3.3. The Councils of the Participating Municipalities hereby jointly establish a Joint Composite Assessment Review Board to exercise the functions of a Composite Assessment Review Board in their municipalities.
- 3.4. The Joint Composite Assessment Review Board shall have jurisdiction to exercise the functions of a Composite Assessment Review Board under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of the Participating Municipalities.
- 3.5. The Joint Assessment Review Boards shall adhere to the Joint Assessment Review Board Procedures as set out in Schedule "A".

4. MEMBERSHIP



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- 4.1. The Joint Assessment Review Boards shall consist of seven (7) Members at large appointed by resolution of the Council for the Appointing Municipality at its Annual Organizational Meeting. Members shall be appointed for a one (1) year term and in a manner such that the expiry dates of their appointments are staggered. For further clarity, Council hereby delegates its authority to appoint Members to the Appointing Municipality.
- 4.2. The Appointing Municipality shall be designated by resolution of the Councils of the Participating Municipalities, which resolution shall establish the term of the Appointing Municipality.
- 4.3. All Members must meet the qualifications prescribed in the *Municipal Government Act*, and the Regulations.
- 4.4. All Members shall be considered jointly appointed to both the Joint Local Assessment Review Board and the Joint Composite Assessment Review Board.
- 4.5. Council for the Appointing Municipality shall make reasonable efforts to attract candidates and appoint Members who are resident in each of the Participating Municipalities. Notwithstanding the foregoing, Council for the Appointing Municipality may appoint a Member who is not a resident of any of the Participating Municipalities if:
 - (a) Council for the Appointing Municipality does not receive a sufficient number of applications from candidates who are residents of the Participating Municipalities;
 - (b) In the opinion of Council for the Appointing Municipality, the Member has particular qualifications, skills or experience which will assist the Joint Assessment Review Boards in determining complaints before them.
- 4.6. Up to three (3) Members may be appointed by resolution of Council for the Appointing Municipality as alternate Members to fill a vacancy on the Board caused by an absence, retirement, or resignation of a member at large, to allow the Joint Assessment Review Boards to continue to conduct business to ensure quorum requirements are fulfilled.
- 4.7. No person shall be appointed as a Member of the Joint Assessment Review Boards who is:
 - (a) an employee of a Participating Municipality;
 - (b) an assessor on behalf of a Participating Municipality;
 - (c) a designated officer having authority to grant or cancel tax exemptions or deferrals under the *Municipal Government Act*;



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- (d) a person who regularly acts for assessed persons or taxpayers during the assessment complaint process or at hearings before a panel of any assessment review board or the Municipal Government Board; or
 - (e) a member of Council of a Participating Municipality.
- 4.8. Council for the Appointing Municipality may, by resolution, remove a Member from the Joint Assessment Review Boards at any time if:
- (a) In the opinion of Council for the Appointing Municipality, a Member is not performing their duties satisfactorily in accordance with this Bylaw and the *Municipal Government Act*; or
 - (b) A Member is absent for more than three (3) consecutive meeting of the Joint Assessment Review Boards without adequate excuse.
- 4.9. In the event Council for the Appointing Municipality is considering the removal of Member, Council for the Appointing Municipality shall provide the Member or the Member's representative a reasonable opportunity to be heard by Council for the Appointing Municipality and thereafter provide the Member with a decision in writing with reasons.
- 4.10. Council for the Appointing Municipality may, by resolution, appoint additional Members to the Joint Assessment Review Boards for a specific term of up to 3 months, as the Council for the Appointing Municipality sees fit to ensure the Joint Assessment Review Boards will have a quorum for a Hearing.
- 4.11. Members shall adhere to the Member Rules of Conduct as set out in Schedule "B" to this Bylaw.
- 4.12. Any Member may resign as a Member of the Joint Assessment Review Boards by sending written notice to Council for the Appointing Municipality.
- 4.13. Before participating in a Hearing all Members are required to complete the training requirements defined in the *Municipal Government Act*, and the Regulations.
- 4.14. At the direction of the Chair, Members must participate in any training offered by the Participating Municipalities or the Province, to assist them in carrying out their duties as Members of the Joint Assessment Review Boards.

5. CHAIR

- 5.1. The Chair of the Joint Assessment Review Boards shall be appointed by resolution of the Councils of the Participating Municipalities at their respective Annual Organizational Meetings for a one-year term.



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- 5.2. The Chair of the Joint Assessment Review Boards shall be jointly appointed as the Chair of the Joint Local Assessment Review Board and the Joint Composite Assessment Review Board.
- 5.3. The Chair may delegate any of the powers, duties, or functions of the Chair to another Member but not a provincial Member of a panel of the Joint Composite Assessment Review Board.
- 5.4. In addition to any other duties and functions prescribed in the *Municipal Government Act* and the Regulations, the Chair:
 - (a) When a Hearing is to be held, shall convene a panel to hear the complaint in accordance with the *Municipal Government Act*;
 - (b) Shall ensure that all Hearings are conducted in a fair and impartial manner, in accordance with the rules for such hearings as set out in the *Municipal Government Act* and the rules of natural justice;
 - (c) Is authorized to rule that evidence presented at a Hearing is irrelevant to the matter at issue and may direct the Members to disregard the evidence;
 - (d) Shall prescribe training programs for Members; and
 - (e) May limit a submission if he determines it to be repetitious.
- 5.5. The resolution referred to in Section 5.1 herein shall prescribe the remuneration and expenses, if any, payable to the Chair of the Joint Assessment Review Boards.

6. QUORUM

- 6.1. Where a panel of the Joint Composite Assessment Review Board consists of three (3) Members, a quorum is two (2) Members, one (1) of whom must be a provincial Member.
- 6.2. Where a panel of the Joint Local Assessment Review Board consists of three (3) Members, a quorum is two (2) Members.

7. CLERK

- 7.1. The Clerk shall be appointed by resolution of the Councils of the Participating Municipalities at their respective Annual Organization Meetings.
- 7.2. The responsibilities of the Clerk are as follows:
 - (a) ensure all statutory requirements of the Joint Assessment Review Boards are



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met;

- (b) inform all affected parties of a Hearing in accordance with the *Municipal Government Act*;
- (c) inform all statutory parties of a Hearing in accordance with the *Municipal Government Act*;
- (d) compile all necessary documentation for distribution to the Members;
- (e) attend all Hearings;
- (f) provide services for the recording of the proceedings of the Joint Assessment Review Boards and for retention of exhibits, including all written submissions to the Joint Assessment Review Boards;
- (g) prepare the minutes for Hearings, including the names and addresses of all parties making representations to the Joint Assessment Review Boards;
- (h) communicate decisions of the Joint Assessment Review Boards to the affected parties in accordance with the *Municipal Government Act*; and
- (i) such other matters as the Joint Assessment Review Boards may direct.

8. DECISIONS

- 8.1. Only Members present for the entire Hearing shall participate in the making of a decision on any matter before the Joint Assessment Review Boards.
- 8.2. The decision of the majority of Members present at the meeting shall be deemed to be the decision of the Joint Local Assessment Review Board or Joint Composite Assessment Review Board, as the case may be.
- 8.3. In the event of a tie vote, the complaint shall be dismissed.

9. MEMBER REMUNERATION

- 9.1. With the exception of the Chair, Members shall be entitled to such remuneration as may be fixed from time to time by Council for the Appointing Municipality. For further clarity, Council hereby delegates its authority to prescribe the remuneration and expenses, if any, payable to Members to the Appointing Municipality for training or appeals. Members are not paid an honorarium for being a Member.

10. ADMINISTRATION



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- 10.1. The Originating Municipality will provide the administrative resources for a Hearing. Notwithstanding the foregoing, an Originating Municipality may request that another Participating Municipality act as an Assisting Municipality and provide the administrative resources for a Hearing.
- 10.2. In the event that a Participating Municipality agrees to act as an Assisting Municipality for a Hearing the Originating Municipality shall be required to reimburse the Assisting Municipality in accordance with Part 11 of this Bylaw.
- 10.3. The fee for a complaint will be the fee as set by the Council of the Originating Municipality, as the case may be, from time to time. A refund of the complaint fee may be granted by the Originating Municipality in its sole discretion if a withdrawal is received in writing and has been delivered to the Clerk prior to notifications of the Hearing being sent out provided however that nothing in the foregoing shall relieve the Originating Municipality's from its responsibility for the costs of the complaint in accordance with Part 11 of this Bylaw.
- 10.4. Hearings will be held at the municipal office of the Originating Municipality, or such other location as determined by the Originating Municipality or Assisting Municipality, as the case may be, and advertised in accordance with the *Municipal Government Act*, from time to time.

11. JOINT ASSESSMENT REVIEW BOARD COSTS

- a. Each Municipality shall pay an administrative fee in the amount of two hundred fifty (\$250.00) dollars per annum throughout the term of this Agreement (the "Annual Fee") to the Appointing Municipality, as contribution to the Appointing Municipality's administrative and other costs and expenses with respect to the appointment of Members and general operations of the Joint Assessment Review Board. The Annual Fee shall be payable by each of the Municipalities no later than the 30th day of March during each year of the Term of the Agreement regardless of whether or not an appeal has been filed in a Municipality in any given year and is in addition to and does not replace the costs and expenses referred to in paragraphs (b) and (c) below.
- 11.1. Municipality's administrative and other costs and expenses with respect to the appointment of Members and general operations of the Joint Assessment Review Board. The Annual Fee shall be payable by each of the Participating Municipalities no later than the 30th day of March during each year this Bylaw remains in effect regardless of whether or not a complaint has been filed in a Participating Municipality in any given year and is in addition to and does not replace the costs and expenses referred to in subsections (b) and (c) below.



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- 11.2. All costs and expenses incurred by the Appointing Municipality with respect to training Members, including administrative costs and any legal or other fees the Appointing Municipality may incur (the "Training Costs"), shall be paid by each of the Participating Municipalities to the Appointing Municipality on a cost recovery basis. The Training Costs shall be payable by the Participating Municipalities on a pro rata basis, with each Participating Municipality paying an equal share of such costs.
- 11.3. All Joint Assessment Review Board costs and expenses which relate to a particular complaint, including the administrative cost of holding the Hearing and any legal or other fees the Joint Assessment Review Board may incur, shall be paid by the Originating Municipality to an Assisting Municipality on a cost recovery basis.

12. NUMBER AND GENDER REFERENCES

- 12.1. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

13. SEVERABILITY

- 13.1. Every provision of this Bylaw is independent of all other provisions and 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.
- 13.2. This Bylaw shall come into force and effect upon the final passing thereof.
- 13.3. That Bylaw No. 2019-987 is hereby repealed.

READ a first time this 12th day of September 2023.



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READ a second time this 12th day of September 2023.

READ a third and final reading this 12th day of September 2023.

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LEONARD EWANISHAN, MAYOR

ADAM KOZAKIEWICZ, C.A.O.



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**SCHEDULE A
JOINT ASSESSMENT REVIEW BOARD PROCEDURES**

1. HEARINGS

- 1.1. The Joint Assessment Review Boards shall hold a public hearing respecting the complaint in accordance with the *Municipal Government Act*.
- 1.2. The Joint Assessment Review Boards shall give notice of the hearing in accordance with the *Municipal Government Act*.
- 1.3. The Joint Assessment Review Boards shall make available for public inspection prior to the hearing all relevant documents and materials respecting the complaint in accordance with the *Municipal Government Act*.
- 1.4. The Joint Assessment Review Boards shall hear from parties in accordance with the *Municipal Government Act*.
- 1.5. The Joint Assessment Review Boards shall hear complaint in public, but it may at any time recess and deliberate in camera.
- 1.6. Electronic or similar recording devices shall not be used during the hearing by anyone in attendance except the Clerk.
- 1.7. The Joint Assessment Review Boards shall make and keep a written record of its proceedings which may be in the form of a summary of the evidence presented at the hearing.
- 1.8. The Joint Assessment Review Boards shall give a written decision together with the reasons for the decision in accordance with the *Municipal Government Act*.

2. CONDUCT AT HEARINGS

- 2.1. Members of the public in attendance at a hearing:
 - (a) shall address the Joint Local Assessment Review Board or Joint Composite Assessment Review Board, as the case may be, through the Chair;
 - (b) shall maintain order and quiet; and
 - (c) shall not applaud or otherwise interrupt any speech or action of the Members or any other person addressing the Joint Local Assessment Review Board or Joint Composite Assessment Review Board, as the case may be.
- 2.2. The Chair may order a member of the public who disturbs or acts improperly at a hearing by words or actions be expelled. The Chair may request assistance from a Peace Officer to remove the person.



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**SCHEDULE "B"
MEMBER RULES OF CONDUCT**

1. PECUNIARY INTEREST

- 1.1. A Member of the Joint Assessment Review Boards must not hear or vote on any decision that relates to a matter in respect of which the Member has a pecuniary interest.
- 1.2. A Member has a pecuniary interest in a matter to the same extent that a councillor would have a pecuniary interest in the matter as determined in accordance with the *Municipal Government Act*.
- 1.3. If a Member is appointed to a panel hearing a complaint and discovers during the complaint hearing that they have a pecuniary interest in the matter before the panel, the Members shall immediately disclose their pecuniary interest, and shall immediately recuse themselves from the proceedings. If the panel still has quorum as defined in this bylaw and the *Municipal Government Act*, after the Member's recusal, it may continue to hear the complaint. If the panel does not have quorum as defined herein after the Member's recusal, the panel must cease the hearing, and a new panel be appointed to hear the complaint.

2. CONFLICT OF INTEREST

- 2.1. Where a Member of the Joint Assessment Review Boards is of the opinion that he or she has a conflict of interest in respect of a matter before the Board, the Member must absent himself or herself from board proceedings while that matter is being discussed, provided that prior to leaving the meeting, the Member:
 - (a) Declares a conflict of interest; and
 - (b) Describes in general terms the nature of the conflict of interest.
- 2.2. The Clerk shall cause a record to be made in the Minutes of the Member's absence and the reasons for it.
- 2.3. If a Member is appointed to a panel hearing a complaint and discovers during the complaint hearing that they have a conflict of interest in the matter before the panel, the Member shall immediately disclose that they are in a conflict of interest, and shall immediately recuse themselves from the proceedings. If the panel still has a quorum as defined in this bylaw and the *Municipal Government Act*, after the Member's recusal, it may continue to hear the complaint. If the panel does not have quorum as defined herein after the Member's recusal, the panel must cease the hearing, and a new panel be appointed to hear the complaint.



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- 2.4. For further clarity, a Member has a conflict of interest in respect of a matter before the Joint Assessment Review Boards when the member is of the opinion that:
- (a) He or she has a personal interest in the matter which would conflict with his or her obligation as a Member to fairly consider the issue; or
 - (b) Substantial doubt as to the ethical integrity of the member would be raised in the minds of a reasonable observer, if that Member were to participate in the consideration of the matter.

3. MEMBER CONDUCT

- 3.1. A Member shall:
- (a) not discuss any matter under complaint with any party to that complaint, outside of the formal hearing process;
 - (b) keep in camera discussions of the Joint Assessment Review Boards and legal advice provided to the Joint Assessment Review Boards confidential, except where required to disclose that information by law; and
 - (c) attend all Joint Assessment Review Boards hearings to which he has been assigned unless prior written consent has been received from the Chair.