

**ST. PAUL – ELK POINT INTER-MUNICIPAL ASSESSMENT REVIEW BOARD
AGREEMENT**

AN AGREEMENT DATED THIS 1st DAY OF JUNE, 2019

Between:

COUNTY OF ST. PAUL NO. 19
(the "County")

- and -

TOWN OF ST. PAUL
(the "Town")

- and -

TOWN OF ELK POINT
("Elk Point")

- and -

SUMMER VILLAGE OF HORSESHOE BAY
("the Summer Village")

(hereinafter, when collectively referred to, as the "Municipalities")

WHEREAS Section 454 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended from time to time, requires that municipalities must, by bylaw, establish a local assessment review board and a composite assessment review board to hear assessment complaints; and

WHEREAS Section 455(1) of the *Municipal Government Act*, as amended from time to time, states that two or more municipalities may agree to jointly establish assessment review boards to have jurisdiction in their municipalities; and

WHEREAS the County, Elk Point, Summer Village, and Town wish to establish assessment review boards to have jurisdiction within the Municipalities; and

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

WHEREAS pursuant to section 484(1) of the *Municipal Government Act*, a council may set fees payable by persons wishing to make complaints; and

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.

NOW THEREFORE, in consideration of the premises and mutual terms, conditions, and covenants to be observed and performed by each of the parties hereto, the Municipalities agree as follows:

1.0 DEFINITIONS

1.1 Except as otherwise provided herein, words in this Agreement shall have the meaning prescribed in the *Municipal Government Act*. In this Bylaw:

- a. **"Act"** means the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended from time to time;
- b. **"Board"** means the St. Paul – Elk Point Regional Assessment Review Boards, individually or collectively including both CARBs and LARBs, as the context requires;
- c. **"CARB"** means the Composite Assessment Review Board established in accordance with the *Act* that hears complaints on assessment notices for property other than the property described in section 1.1(h) of this bylaw and section 460.1(1) of the *Act*;
- d. **"Chair"** means the person appointed to preside over the hearing;
- e. **"Clerk"** means the person jointly appointed to act as a clerk for the Boards in accordance with Section 456(2) of the *Act*;
- f. **"Complainant"** is an assessed person or taxpayer of the Member Municipality who files a complaint regarding that person's tax or assessment notice;
- g. **"Council"** means the Council of the County, Elk Point, Summer Village, or the Town;
- h. **"LARB"** means the Local Assessment Review Board established in accordance with the *Act* who hears complaints about assessment notices for:
 - i. residential property with three (3) or fewer dwelling units, or
 - ii. farmland, or
 - iii. about a tax notice other than the property tax notice, business tax notice, or improvement tax notice.

- i. **“Member”** means an appointee of a composite assessment review board, or a local assessment review board duly appointed by a Municipality and may include members of council, members of the public who are not councillors, or provincial Members;
- j. **“Municipality” or “Municipalities”** means the County of St. Paul No. 19, Summer Village of Horseshoe Bay, Town of Elk Point, and Town of St. Paul, individually or collectively, as the context requires.

2.0 ESTABLISHMENT OF BOARDS

- 2.1 The Municipalities jointly establish the following regional assessment review boards to exercise the functions of a local assessment review board to have jurisdiction in the Municipalities:
 - a. one or more LARBs that consist of one (1) Member; and
 - b. one or more LARBs that consist of three (3) Members.
- 2.2 The Municipalities jointly establish the following regional assessment review boards to exercise the functions of a composite assessment review board to have jurisdiction in the Municipalities:
 - a. one or more CARBs that consist of one (1) Provincial Member; and
 - d. one or more CARBs that consist of one (1) Provincial Member and two (2) Members.
- 2.3 The Board shall exercise all the powers, duties, and responsibilities of an assessment review board under the *Act* and its related regulations.
- 2.4 The Board shall hear all appeals generated within the Municipalities in accordance with the *Act* and its related regulations.

3.0 BOARD MEMBERSHIP, TERMS OF APPOINTMENT, AND VACANCIES

- 3.1 The Board shall consist of representatives appointed by the Municipalities. The County, Elk Point, and Town shall each appoint one (1) elected official and two (2) at-large Members. The Summer Village shall appoint one Member, which may be elected or at-large. Members are eligible to sit on both CARBs and LARBs in accordance with the *Act*.
- 3.2 Unless otherwise specified by the appointing Council, all Members are appointed for a term of three (3) years and may be re-appointed upon the expiry of their term.
- 3.3 Upon being appointed, Members must successfully complete the training as prescribed by the Minister prior to participating in a hearing.
- 3.4 A LARB may be comprised of any combination of Council Members and public Members provided no more than one (1) councillor is sitting.

- 3.5 The two Members appointed to a CARB may be comprised of any combination of Council Members and public Members provided no more than one (1) councillor is sitting.
- 3.6 A Member is authorized to substitute for any Member due to a vacancy as a result of a pecuniary interest in the subject matter of the complaint, a direct or indirect interest in the complaint, or a Member's health or other emergency, at any CARB or LARB hearing.
- 3.7 A Member may resign at any time by providing written notice to the Clerk and the Municipality that appointed the Member.
- 3.8 If a Member resigns prior to the end of their term, the Municipality that appointed that Member may appoint a replacement to fill the remainder of the resigning Member's term.
- 3.9 Where a member of Council is appointed to the Board, their appointment shall terminate upon their ceasing to be a member of Council.
- 3.10 A Member may be re-appointed upon the expiration of their term.
- 3.11 Any Member may be removed at any time by resolution of the appointing Council and upon doing removal, notifying the Member and the Clerk in writing.
- 3.12 The Councils shall jointly designate one of the Members as Chair. Each municipality shall rotate the chairmanship in the following order: 1) County 2) Town of St. Paul 3) Town of Elk Point and 4) Summer Village of Horseshoe Bay.
- 3.13 The Chair may delegate any of the powers, duties, or functions of the Chair to another Member, but not to the provincial Member of the Board.
- 3.14 A Member appointed by the municipality where the appeal is generated, shall not chair the hearing.
- 3.9 If applicable, each municipality's Code of Conduct shall apply to their respective Members.
- 3.10 Under extraordinary circumstances, such as when a large number of Members of the Board have a potential conflict of interest or are unable to attend a hearing, Councils may appoint additional Members for a specific, short, period of time to ensure the Board will have quorum provided the additional Member is fully trained.

4.0 QUORUM AND VOTING AT HEARINGS

- 4.1 In accordance with the *Act*, quorum for the Boards shall be as follows:
 - a. two (2) Members for LARBs established under Section 2.1 b) of this agreement;

- b. one (1) Provincial Member and one (1) other Member for CARBs established under Section 2.2 b) of this agreement.

4.2 The majority vote of those Members present and voting constitutes the decision of the Board.

4.3 All Members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.

4.4 Where a Member of a Board excuses himself or herself from the proceedings due to a conflict of interest or pecuniary interest, the Clerk shall appoint a replacement member of the Board.

5.0 CLERK

5.1 In accordance with Section 456(2) of the *Act*, all councils must jointly appoint a Clerk. The County will put forward a qualified candidate to be appointed by the Municipalities annually.

5.2 The Clerk shall coordinate assessment review board services for the Municipalities.

5.3 The Clerk is responsible for ensuring that Members receive training in accordance with the *Act*.

5.4 The Clerk has the authority to assign duly appointed Members to the established CARBs and LARBs as required.

5.5 The Clerk shall maintain records of the complaints and hearings in accordance with the *Act*.

5.6 The Clerk may appoint an Acting Clerk to perform Clerk duties and functions provided they have successfully completed the training prescribed by the Minister.

5.7 The Clerk shall assist the Board in fulfilling its mandate.

5.8 For hearings, the responsibilities of the Clerk are as follows:

- a. inform all affected parties of an appeal hearing in accordance with the *Act*;
- b. compile all necessary documentation for distribution to the Members;
- c. attend all Board hearings;
- d. provide for the recording of the proceedings of the Board and for retention of exhibits including all written submissions to the Board;

- e. prepare the record of proceedings including names and address of all parties making representations to the Board;
- f. communicate decisions of the Board to the affected parties;
- g. prepare orders, decisions, approvals, notices, and other items on behalf of the Board;
- h. ensure that all other statutory requirements of the Boards are met;
- i. other duties as the Board may require from time to time.

5.5 The Clerk shall issue instructions to independent legal counsel for the Boards when required.

5.7 Hearings shall be held at such a time and place as determined by the Clerk.

6.0 MEMBER REMUNERATION

6.1 The Municipalities shall annually, by resolution of their respective councils, establish uniform remuneration and expense rates for Members of the Board and if necessary, the Clerk.

7.0 APPEAL FEES

7.1 An appeal fee pursuant to section 481(1) of the *Act* shall be established individually by each municipality.

8.0 COSTS

8.1 All costs incurred, including the costs of Clerk services, Member honouraria and mileage, holding a hearing, and any legal fees the Board incurs, shall be paid by the Municipality where the appeal is generated.

8.2 Any costs incurred to advertise and select a Member are the responsibility of the appointing Municipality.

9.0 DECISIONS

9.1 Only Members present for the entire hearing shall participate in the decision-making related to matters presented to the Board.

9.2 The majority decision of the Members present at the hearing shall be deemed to be the decision of the whole Board.

9.3 The Board shall make all decisions with or without conditions in accordance with the *Act*.

9.4 If a hearing is adjourned for any reason following the submission of evidence, the hearing may be scheduled to conclude on another day. However, only those Members present at the original hearing shall render a decision on the matter.

10.0 TERM

- 10.1 This agreement shall remain in effect in perpetuity until updates are required. Amendments can be requested in writing to all Municipalities.
- 10.2 Should a municipality wish to withdraw from participation in this agreement, they may do so by serving written notice to the Clerk prior to April 1st of any given year, with the withdrawal taking effect on January 1st of the following calendar year.

11.0 PRIVACY

- 11.1 All documents submitted to the Clerk will be subject to the protection and disclosure provisions of the *Freedom of Information and Protection of Privacy Act* ("FOIP"). FOIP allows persons a right of access to records in the Clerk's custody or control. The Clerk shall protect confidential information from unauthorized access or disclosure.

12.0 INFORMATION SHARING

- 12.1 Municipalities shall make a reasonable effort to ensure information provided to aid the Board in reaching a decision in an assessment review appeal hearing is complete and accurate.
- 12.2 To process reviews for a property tax or assessment notice, the Clerk is authorized to collect the following types of information:
- (a) Roll number;
 - (b) Legal address;
 - (c) Civic address;
 - (d) Registered owner name(s);
 - (e) Registered owners' mailing address and phone number;
 - (f) Assessed value and assessment class of the property under review;
 - (g) Name, address, and phone number of registered agent for the owner

13.0 DISPUTE RESOLUTION

- 13.1 In the event that a dispute arises regarding any of the clauses in this agreement, or over a financial matter regarding the Board, the Chief Administrative Officers of the Municipalities shall meet to consider the matter. The decision of the CAOs shall be final.

14.0 INDEMNIFICATION

- 14.1 The Municipalities shall indemnify and hold the County harmless against all claims, demands, losses, costs, damages, action, suits or proceedings, including all legal fees, costs, expenses incurred by the County in defending such claims that arise out of or are attributable to the assessment review process or disputes related to assessment review activities.
- 14.2 Each individual Municipality is solely responsible for the property assessments and compliance with the outcome of all disputed property assessments.

15.0 INSURANCE

- 15.1 Each individual Municipality will arrange for insurance coverage to cover their appointed Members of the Board.

16.0 FORCE MAJEURE

- 16.1 No Municipality shall be liable for any failure or delay in the performance of its obligations hereunder nor be deemed to be in breach of this agreement if such a failure or delay has arisen by force majeure, including but not limited to acts of God, strikes or other labour disputes, public enemies of the government, fires, floods, severely inclement weather, freight embargoes, orders or acts of military authorities, civil disturbances, explosions, and other contingencies beyond the control of either party.

17.0 GOVERNING LAW

- 17.1 This agreement shall be deemed to have been made in accordance with the laws of the Province of Alberta. The courts of Alberta shall have sole and exclusive jurisdiction over any dispute or lawsuit between the parties.

18.0 GENERAL MATTERS

- 18.1 Nothing contained herein shall be construed to create a relationship where one party of this agreement becomes the agent, partner, joint venture, or other legal representative of the other party and each party acknowledges and agrees that it has no authority to assume or create any obligations whatsoever, express or implied, in the name of the other party.
- 18.2 This agreement constitutes the entire agreement between the parties hereto relating to the subject matter herein and supersedes all prior and contemporaneous agreements, understandings, negotiations, and discussions, whether oral or written, and there are no general or specific warranties, representations, or other agreements by or among the parties in connection with the execution of this agreement or the subject matter specifically set forth herein.
- 18.3 This agreement shall enure to the benefit of and be binding upon the Municipalities and, except as herein provided, the successors and assigns thereof.

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

COUNTY OF ST. PAUL NO. 19

Per: _____
Reeve

Per: _____
CAO

TOWN OF ST. PAUL

Per: Amelia
Mayor

Per: [Signature]
CAO

TOWN OF ELK POINT

Per: [Signature]
Mayor

Per: [Signature]
CAO

SUMMER VILLAGE OF HORSESHOE BAY

Per: [Signature]
Mayor

Per: [Signature]
CAO