

WESTLOCK COUNTY BYLAW NO. 89-2026

WESTLOCK, ALBERTA

BEING A BYLAW OF WESTLOCK COUNTY, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ESTABLISHING ASSESSMENT REVIEW BOARDS.

WHEREAS pursuant to Section 7(f) of the *Municipal Government Act*, RSA 2000 c. M, and amendments thereto (the "MGA"), a municipality has jurisdiction to pass bylaws for municipal purposes respecting services provided by or on behalf of the municipality;

WHEREAS pursuant to Section 454 of the MGA requires a council to establish by bylaw a local assessment review board and a composite assessment review board to hear and adjudicate complaints made about assessments; and

WHEREAS pursuant to Sections 454.1 and 454.2 of the MGA, a council must appoint at least three persons as members to the Local Assessment Review Board and at least two persons as members of the Composite Assessment Review Board, and further must prescribe the terms of office and any remuneration and expenses payable to each member appointed; and

WHEREAS Section 456(1) of the MGA requires a council to appoint a designated officer to act as the clerk for the assessment review boards.

NOW, THEREFORE, THE COUNCIL OF WESTLOCK COUNTY, DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. TITLE

- 1.1 This bylaw may be referred to as the "Assessment Review Boards Bylaw" or the "ARB Bylaw".

2. PURPOSE

- 2.1 The purpose of this bylaw is to establish Assessment Review Boards and set out the terms and conditions of appointment and membership for these boards as required by the *Municipal Government Act*.

3. DEFINITIONS

Unless otherwise noted in this bylaw, words and phrases used in this bylaw have the same meaning as in the MGA and the MRAT:

- 3.1 "Assessment Review Board" or "Board" means either or both of the Local Assessment Review Board and the Composite Assessment Review Board, as the context requires.
3.2 "CARB" means the Composite Assessment Review Board established by this bylaw.
3.3 "Chair" means the chair or presiding officer of a panel, as appointed or designated in accordance with the MGA.


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- 3.4 "Clerk" means the person appointed by Council to act as clerk of the assessment review boards.
 - 3.5 "Council" means the Council of Westlock County.
 - 3.6 "LARB" means the Local Assessment Review Board established by this bylaw.
 - 3.7 Matters Relating to Assessment Complaints or "MRAC" means Matters Relating to Assessment Complaints Regulation, 2018, AR 201/2017, and amendments thereto.
 - 3.8 "MRAT" means the *Matters Relating to Assessment and Taxation Regulation*, 2018, Alta Reg 203/2017.
 - 3.9 "Member" means a person appointed by Council to serve on the LARB or CARB, and includes an alternate member if appointed.
 - 3.10 "Minister" means the Minister responsible for the MGA.
 - 3.11 "Provincial Member" means a member of the CARB appointed by the Minister under the MGA.
4. Establishment of the Local Assessment Review Board (LARB)
- 4.1 The Local Assessment Review Board is hereby established to hear and decide complaints within its jurisdiction under the Act.
 - 4.2 Council shall appoint at least three persons as members of the LARB and may appoint additional members or alternates as Council considers necessary for the effective operation of the Board.
 - 4.3 A panel of the LARB shall be composed in accordance with the Act and applicable regulations.
5. Establishment of the Composite Assessment Review Board (CARB)
- 5.1 The Composite Assessment Review Board is hereby established to hear and decide complaints within its jurisdiction under the Act.
 - 5.2 Council shall appoint at least two persons as members of the CARB and may appoint additional members or alternates as Council considers necessary.
 - 5.3 The CARB shall include Provincial Members appointed by the Minister as required by the Act, and a panel of the CARB shall be composed in accordance with the Act and applicable regulations.
6. Membership of Assessment Review Boards
- 6.1 Council must appoint, by resolution, at least three persons as members of the Local Assessment Review Board, and at least two persons as members of the Composite Assessment Review Board.
 - 6.2 The term of office for members is three years. Within the resolution, Council must specify the beginning and end dates of the term of office of the members.
 - 6.3 Council will, by resolution, appoint members as required to LARBs and CARBs when membership terms expire or as vacancies occur.
 - 6.4 All member vacancies shall be advertised to request formal submission of applications from any individuals holding an interest in the region.


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- 6.5 Members may be reappointed by Council for successive terms; however, reappointment is not automatic.
- 6.6 Council may choose to appoint the same persons who serve as members of the Local Assessment Review Board to the Composite Assessment Review Board.
- 6.7 Remuneration and travelling expenses for members shall be in accordance with remuneration as specified under Westlock County bylaws, policies and procedures and shall be established by Council from time to time

7. Panels of Assessment Review Boards

- 7.1 In accordance with Section 53(3) of MRAC, in order for a member of a panel of an Assessment Review Board to be qualified to participate in a hearing, the member must:
 - a. successfully complete a training program set or approved by the Minister, and
 - b. every 3 years successfully complete a refresher training program set by the Minister.
- 7.2 A person may not be a member of a panel of an Assessment Review Board if the person is an assessor; is an employee of the municipality for which the assessment review board is established; is an agent; or is a member of Council.
- 7.3 Three-member LARB: Where a hearing is to be held in respect of a complaint referred to in Section 460.1(1) of the MGA, the Chair of the Local Assessment Review Board must convene a panel of three of its members to hear the complaint.
- 7.4 Quorum of a three-member LARB panel is two members.
- 7.5 Three-member CARB: Where a hearing is to be held in respect of a complaint referred to in Section 460.1(2) of the MGA, the Chair of the Composite Assessment Review Board must convene a panel of three of its members to hear the complaint. The panel must consist of two members of the Composite Assessment Review Board appointed by the Chair and one Provincial member appointed by the Minister in accordance with the regulations.
- 7.6 Quorum of a three-member CARB panel is two members, one of whom must be the Provincial member.
- 7.7 One-member LARB: The Chair may convene a panel of one of its members to hear matters pertaining to Section 34 of MRAC.
- 7.8 One-member CARB: The Chair may convene a panel of one Provincial member to hear matters pertaining to Section 40 of MRAC.
- 7.9 Where a LARB panel consists of three members, the panel members must choose a Presiding Officer from among themselves.
- 7.10 The Provincial Member is the Presiding Officer of every panel of a CARB.
- 7.11 Where a panel has only one member, that member is the Presiding Officer.


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8. Conflict of Interest

- 8.1 A Member shall disclose any actual or perceived conflict of interest in relation to a complaint and shall not participate in a hearing where a Member's impartiality could reasonably be questioned.

9. Chair of the Assessment Review Boards

- 9.1 A Chair shall be appointed by Council for a term of one year and will fulfill their duties as set out in the MGA.
- 9.2 One Chair may be appointed for both LARB and CARB, or two Chairs may be appointed, one Chair for LARB and one Chair for CARB.
- 9.3 In the case of a LARB, in accordance with Section 454.1(3) of the MGA, the Chair may delegate to any other member duly appointed any of the powers, duties or functions of the Chair. In the case of a CARB, in accordance with Section 454.2(3) of the MGA, the Chair may delegate to any other member duly appointed any of the powers, duties or functions of the Chair. The Chair will provide notice to the Clerk of any delegation.
- 9.4 The Chair may replace a member of a panel as provided for in the regulations.

10. Clerk of the Assessment Review Boards

- 10.1 The Clerk will be a Designated Officer appointed by Council who meets the qualification requirements as set out in the MGA and regulations and will fulfill their duties and act in accordance with the MGA and County bylaws, policies and procedures.
- 10.2 The Clerk must not be an assessor or a designated officer having authority to grant or cancel tax exemptions or deferrals under Section 364.1 of the MGA.
- 10.3 The Clerk shall be an employee of Westlock County. Remuneration and expenses shall be in accordance with Westlock County's payroll schedules.

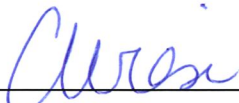

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11. Repeal, Severability, and Effective Date

- 11.1 Bylaw 31-2010 Local Assessment Review Board and Bylaw 18-2019 Composite Assessment Review Board, and any amendments thereto are hereby repealed upon this Bylaw coming into effect.
- 11.2 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the Bylaw is deemed valid.
- 11.3 This Bylaw shall come into force and take effect upon the date of third reading.

READ A FIRST TIME THIS 11TH DAY OF AUGUST, 2026.



Reeve



Chief Administrative Officer

READ A SECOND TIME THIS 11TH DAY OF AUGUST, 2026.



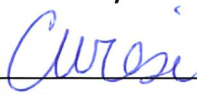
Reeve



Chief Administrative Officer

RECEIVED UNANIMOUS CONSENT FOR CONSIDERATION OF THREE READINGS IN ONE MEETING VIA COUNCIL RESOLUTION #0174-2026 THIS 11TH DAY OF AUGUST, 2026.

READ A THIRD TIME AND PASSED THIS 11TH DAY OF AUGUST, 2026.



Reeve



Chief Administrative Officer



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