

OFFICE CONSOLIDATION

BYLAW NUMBER 15M2018

**BEING A BYLAW OF THE CITY OF CALGARY
TO ESTABLISH A LOCAL
ASSESSMENT REVIEW BOARD
AND A COMPOSITE
ASSESSMENT REVIEW BOARD**

(Amended by 44M2019, 39M2022, 52M2023, 45M2023)

WHEREAS Part 11 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), sets out provisions with respect to the establishment and functions of assessment review boards;

AND WHEREAS section 454 of the *Act* provides that a council must by bylaw establish a local assessment review board and a composite assessment review board for the purpose of hearing complaints regarding those matters set out in section 460.1 of the *Act*;

AND WHEREAS section 145 of the *Municipal Government Act* provides that a council may pass bylaws relating to the functions, procedure and conduct of bodies established by the council;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

INTERPRETATION AND DEFINITIONS

1. (1) The Bylaw may be cited as the “Calgary Assessment Review Board Bylaw”.
- (2) In this Bylaw:
 - (a) “*Assessment Review Board*” means the Local Assessment Review Board and Composite Assessment Review Board established by sections 2(1) and 3(1) of this Bylaw;
 - (b) “*City Clerk*” means the person appointed as designated officer under Bylaw 73M94, or that person’s designate;
 - (c) “*Chief Administrative Officer*” means the person designated by Council as its chief administrative officer, or that person’s designate;
(45M2023, 2023 October 17)
 - (d) “*complaint*” means a complaint about an assessment or tax applicable to a particular assessment or tax roll number as described in section 460 of the *Municipal Government Act*;

- (e) “*Council*” means the municipal council of the City of Calgary described in sections 142 and 143 of the *Municipal Government Act*;
 - (f) “*provincial member*” means a person appointed to the Composite Assessment Review Board pursuant to subsection 454.21(2) of the *Municipal Government Act* and section 52 of the *Matters Relating to Assessment Complaints Regulation, 2018*, AR 201/2017.
- (3) Where this Bylaw refers to a statute, regulation or other bylaw, it includes reference to any statute, regulation or other bylaw that may be substituted in its place.
 - (4) 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.
 - (5) All schedules attached to this Bylaw form part of this Bylaw.

LOCAL ASSESSMENT REVIEW BOARD

- 2. (1) There is hereby established the Local Assessment Review Board for the City of Calgary pursuant to section 454 of the *Municipal Government Act*.
- (2) Council may by resolution appoint persons as members of the Local Assessment Review Board.

COMPOSITE ASSESSMENT REVIEW BOARD

- 3. (1) There is hereby established the Composite Assessment Review Board for the City of Calgary pursuant to section 454 of the *Municipal Government Act*.
- (2) Council may by resolution appoint persons as members of the Composite Assessment Review Board, other than provincial members.

GENERAL CHAIR

- 4. (1) Council must by resolution designate one of the members of the Assessment Review Board as the General Chair, who shall serve as chair of both the Local Assessment Review Board and the Composite Assessment Review Board.
- (2) All members of the Local Assessment Review Board and Composite Assessment Review Board, including provincial members, shall report to the General Chair concerning administrative matters.
- (3) The General Chair may establish rules, procedures and policies for the administration of the Assessment Review Boards.
- (4) The General Chair shall not establish any rule, procedure or policy that is inconsistent with the *Municipal Government Act*, its regulations, or this Bylaw.

VICE-CHAIRS

- 5. (1) The General Chair must annually appoint a first Vice-Chair and may appoint a second Vice-Chair from among the members of the Assessment Review Board.
(39M2022, 2022 October 25)
- (2) The General Chair may delegate to the Vice-Chairs any of the powers, duties or functions of the General Chair of the Assessment Review Board.
- (3) If the General Chair is incapacitated or otherwise unable to act, the first Vice-Chair may exercise any of the General Chair's powers.
- (4) If the General Chair and the first Vice-Chair are incapacitated or otherwise unable to act, the second Vice-Chair may exercise any of the General Chair's powers.

TERM

- 6. (1) The members of the Local Assessment Review Board and the members of the Composite Assessment Review Board, excluding provincial members, shall hold office for either a 1 year term or a 2 year term, as determined by Council at the time of appointment, commencing on January 1st following the date of that member's appointment, and ending on December 31st of the year the member's term expires.
(52M2023, 2023 October 24)
- (2) DELETED BY 52M2023, 2023 OCTOBER 24.

TERM LIMITS

- 7. (1) A member of the Local Assessment Review Board and a member, other than a provincial member, of the Composite Assessment Review Board shall not serve more than a cumulative maximum of twelve years.
(52M2023, 2023 October 24)
- (2) Any terms served by a member prior to April 1, 2017 are not included in the calculation of terms served for the purposes of subsection (1).

VACANCIES

- 8. (1) If a vacancy occurs on the Local Assessment Review Board, Council may by resolution appoint a person to fill the vacancy.
- (2) If a vacancy, other than that of a provincial member, occurs on the Composite Assessment Review Board, Council may by resolution appoint a person to fill the vacancy.
- (3) A person appointed to fill a vacancy pursuant to subsection (1) or (2) shall hold office for the remainder of the current term. A partial term served pursuant to this

section is not included in the calculation of terms served for the purposes of section 7.

REMUNERATION OF MEMBERS

- 9. (1) The remuneration and expenses payable to each member shall be determined by the Clerk of the Assessment Review Board in consultation with the General Chair.
- (2) The remuneration and expenses payable to the General Chair shall be determined by the Clerk of the Assessment Review Board in consultation with the Chief Administrative Officer.

(45M2023, 2023 October 17)

CLERK OF THE ASSESSMENT REVIEW BOARDS

- 10. The City Clerk is hereby appointed as the designated officer to act as the Clerk of the Assessment Review Board.

SCHEDULING OF HEARINGS

- 11. Upon receiving a complaint, the Clerk of the Assessment Review Board shall, in consultation with the General Chair, set a date, time and location for a hearing before the Assessment Review Board.

FEES

- 12. The Clerk of the Assessment Review Board may charge fees as set out in Schedule A attached hereto.

REPEAL AND TRANSITION

- 13. (1) Bylaw 25M2010, the Calgary Assessment Review Board Bylaw, is hereby repealed.
- (2) Despite the repeal of Bylaw 25M2010:
 - (a) that bylaw continues to apply to all complaints filed on or before December 31, 2017; and
 - (b) any Assessment Review Board appointed pursuant to that bylaw continues until March 31, 2018 or until such time as all complaints before such an Assessment Review Board have been resolved.

COMING INTO FORCE

14. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME ON MARCH 20 2018

READ A SECOND TIME ON MARCH 20 2018

READ A THIRD TIME ON MARCH 20 2018

(Sgd.) N. Nenshi
MAYOR

(Sgd.) J. Dubetz
ACTING CITY CLERK

SCHEDULE A

FEES

Complaint Fees:

Residential (3 or fewer dwellings) and farm land:	
• annual assessment, file on or before January 31	\$ 40.00
• all other residential (3 or fewer dwellings) and farm land	\$ 50.00
Residential (4 or more dwellings)	\$650.00
Non-residential	\$650.00
Business	\$ 50.00
Tax Notices	\$ 30.00
Copy of Notice of Hearing	\$ 10.00
Copy of Notice of Decision	\$ 10.00
Copy of Public Record for a complaint, or a portion thereof	\$ 50.00
Copy of Hearing Recording	\$ 50.00

(44M2019, 2020 January 01)

(44M2019, 2021 January 01)