AGREEMENT FOR REGIONAL ASSESSMENT REVIEW SERVICES

Between

Oldman River Regional Services Commission ("Clerk") - and ("Member Municipality") Dated this day of , 2020

BACKGROUND

- A. Oldman River Regional Services Commission is the Clerk for property assessment complaints for the residents of the Member Municipalities identified in Schedule "A";
- B. The Member Municipalities wish to partner together to create one Regional Assessment Review Board.
- C. The Member Municipality is willing to join the Oldman River Regional Services Commission Region's Regional Assessment Review Services membership.

The Parties agree as follows:

1. AGREEMENT

The following schedules form part of this agreement:

Schedule "A" - List of Member Municipalities

Schedule "B" - Bylaw

Schedule "C" – Responsibilities

Schedule "D" - Fees

2. **DEFINITIONS**

In this Agreement, unless the context provides otherwise, the following words or phrases shall have the following meanings:

- a. "Assessor" is the person appointed by the Member Municipality to assess residents' property.
- b. "Assistant Clerk" is a staff person employed by a Member Municipality to provide service to the Complainant;
- c. "CARB" is Composite Assessment Review Board as defined by the Matters Relating to Assessment Complaints Regulation;

- d. "Chair" means the Regional Assessment Review Board Member designated as the Chair by participating Councils under MGA section 455(2). Dennis Gillespie of Stavely, AB has been designated Chair for 2018.
- e. "Clerk" in respect of a local assessment review board or composite assessment review board having jurisdiction in one or more municipalities, means the designated officer appointed as clerk under MGA section 456; Lenze Kuiper of ORRSC has been appointed Clerk for 2018 thru 2023.
- f. "Complainant" is an assessed person or taxpayer of the Member Municipality who files a compliant regarding that person's tax or assessment notice;
- g. "Clerk" is Oldman River Regional Services Commission;
- h. "LARB" is Local Assessment Review Board as defined by the Municipal Government Act;
- i. "Member Municipality" is a municipality listed in Schedule "A";
- j. "Presiding Officer" is the person 'in charge' of the hearing.
- k. "Regional Assessment Review Board" means the Board appointed to hear appeals on tax and assessment notices established in accordance with section 454 & 455 of the Municipal Government Act.

3. MEMBER MUNICIPALITY RESPONSIBILITIES

- 3.1 The Member Municipality shall be entitled to participate in the Regional Assessment Review Board once it passes a Bylaw in the form attached as Schedule "B".
- 3.2 i) The Member Municipality may select and appoint one individual to be a Board Member and one alternate to be available to sit on a panel for the Regional Assessment Review Board.
 - ii) If a vacancy on the Board occurs at any time, the Member Municipality who appointed the individual may appoint a new individual to fill the vacancy for the remainder of that term.
 - iii) Any costs incurred to advertise and select a Board Member are the responsibility of the Member Municipality.
- 3.3 Each Member Municipality will pay an equal portion of costs to train Board members, procure insurance and provide any other general costs to establish and maintain the Regional Assessment Review Board. This will include legal services if they are required for general purposes to facilitate the administration of the Board (i.e., procedural questions).
- 3.4 The Member Municipality requiring a Hearing will pay all costs related to the hearing, i.e., Board Member honorarium, mileage. If there are multiple hearings held involving more than one Member Municipality each municipality will pay their portion of costs based on number of hearings. If legal services are required for issues that relate only to a specific complaint, the cost of the service will be payable by the Member Municipality which has jurisdiction over the appeal.
- 3.5 The Clerk will be responsible to pay all costs related to the Regional Assessment Review Board and invoice each Member Municipality as per clauses 3.3/3.4. The Clerk will charge administration or staff fees for the services provided to operate the Board as prescribed in Schedule "D" Fees.

3.6 Oldman River Regional Services Commission will invoice Member Municipalities based on actual costs to operate the Board. All invoices are payable within 30 days upon receipt of invoice.

4. CLERK RESPONSIBILITIES

- 4.1 The Chair will coordinate services for the Member Municipality as identified in Schedule "C" and may assign any responsibilities to the Clerk as deemed necessary.
- 4.2 The Clerk will, at the request of the Member Municipality, assist during negotiations between the Assessor and the Complainant.
- 4.3 The Clerk is responsible for ensuring the Regional Assessment Review Board members receive training in accordance with the MGA and regulations.
- 4.4 The Clerk along with the Chair is responsible to assign a panel of Committee Members (in consultation with the affected Municipality) to the CARB, LARB or one member Board for administrative items as described in the MGA. In accordance with the MGA, a one member Board must not be a councillor and a three member Board must consist of no more than one councillor.
- 4.5 The Clerk will follow Oldman River Regional Services Commission's current remuneration policy for Board Members and Oldman River Regional Services Commission assessment appeal fee schedule "D".
- 4.6 The Clerk will keep a record of the complaint in accordance with the MGA and regulations.
- 4.7 The Clerk will retain paper records such as background information, correspondence, appeal notices and withdrawn appeals for ten (10) years upon receipt of such paper records. However, agendas and minutes are permanent records.
- 4.8 The Clerk will maintain liability insurance for the Board, obtain legal services when required and ensure the affected Member Municipality is informed.

5. ASSISTANT CLERK RESPONSIBILITIES

The Assistant Clerk will, when required, administer withdrawn appeals in accordance with the Member Municipality's practice.

- 5.1 The Assistant Clerk will, upon receiving an appeal, review the documents for validity and compliance with the MGA and regulations.
- 5.2 The Assistant Clerk will forward a copy of all the appeal documents to the Regional Clerk, and advise regarding hearing location preferences.
- 5.3 Any other responsibilities as identified in Schedule "C".

6. TERM

6.1 The term of this Agreement shall be deemed as indefinite, provided, however, this Contract may be terminated as follows:

- (a) By mutual consent, in which case, this Agreement will be terminated effective the date of the mutual consent and the Commission will be entitled to payment of fees, on a pro rata basis, to the effective date of termination;
- (b) For cause, by delivery of a written notice of termination specifying the cause in which case the termination shall be immediate; "cause" being defined as any persistent or material breach by either party in its performance or observance of the terms of this Agreement;
- (c) Without cause or mutual consent, by delivery of a THREE (3) month notice of termination by either party, in which case the Commission will be entitled to payment of fees and expenses, on a pro rata basis, to the effective date of the termination.

7. PRIVACY

- 7.1 The Clerk is subject to the Freedom of Information and Protection of Privacy Act (FOIP) and will protect the confidential information provided from unauthorized access or disclosure.
- 7.2 The Member Municipalities shall ensure that any information of a confidential nature which it provides to the Clerk is clearly marked as such.

8. INFORMATION SHARING

- 8.1 Member municipalities will make every reasonable effort to ensure information will be or is intended to be used to make a decision in an assessment review is both complete and accurate.
- 8.2 In order to process reviews for a property tax or assessment notice, the Clerk is authorized to collect the following types of personal information:
 - 8.2.1 Roll#
 - 8.2.2 Legal Address
 - 8.2.3 Civic Address
 - 8.2.4 Registered Owner Name(s)
 - 8.2.5 Registered Owner(s) mailing address and phone number
 - 8.2.6 Assessed Value and Assessment Class of the property under review
 - 8.2.7 Name, address and phone number of Registered Agent for the Owner
- 8.3 Personal information will be collected from the Member Municipality or ratepayer as per the FOIP Act.

9. DISPUTE RESOLUTION

- 9.1 All claims, disputes, and other matters arising out of this Agreement or relating to a breach thereof may, upon agreement of both parties, be referred to either:
 - 9.1.1 Mediation voluntary, no risk, non-binding process bringing the parties to a resolution. The mediator will be appointed upon the agreement of both parties; or
 - 9.1.2 Arbitration upon the agreement of both parties, be referred to a single arbitrator under the Arbitration Act, and if so referred, the decision of the arbitrator shall be final, conclusive

and binding upon the parties. If the parties are not able to agree on an arbitrator, the Alberta Court of Queen's Bench shall select one. All costs associated with the appointment of the arbitrator shall be shared equally unless the arbitrator determines otherwise in accordance with the Arbitration Act of Alberta.

10. INDEMNIFICATION

- 10.1 The Member Municipality agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Oldman River Regional Services Commission, its Board, Executive, Director and Employees against all damages, liabilities or costs arising out of the property assessment or disputes related to the property assessment.
- 10.2 The Member Municipality is solely responsible for the property assessments and compliance with the outcome of the disputed property assessments.
- 10.3 In the furnishing of any services by the Clerk, the Clerk shall not assume any responsibility, obligations or duties in respect to the services.

11. INSURANCE

11.1 The Clerk through will arrange for comprehensive general liability insurance and directors and officers liability insurance to cover the Board and the members.

12. NOTICES

12.1 Any notices or other correspondence required to be given to any party to this agreement shall be deemed to be adequately given if delivered to the Member Municipality address as provided in Schedule "A".

13. FORCE MAJEURE

13.1 Each party reserves the right, at its option, either to suspend or cancel this Agreement, in whole or in part, at any time, without incurring any costs or damages whatsoever, where such suspension or cancellation is caused by force majeure, including, but not limited to, acts of God, the public enemy of the government, strikes or other labour disputes, fires, floods, freight embargoes, unusually severe weather or other contingencies beyond the control of either party.

14. SINGULAR AND MASCULINE

14.1 Words importing the singular number shall include the plural number and vice versa and words importing one gender only in this Agreement shall include all genders and words importing parties or persons in this Agreement shall include individuals, partnerships, corporations, and other entities, legal or otherwise.

15. GOVERNING LAW

15.1 This Agreement shall be deemed to have been made in accordance with the laws of the Province of Alberta except the International Sale of Goods Act, which is specifically excluded. The Courts of Alberta shall have sole and exclusive jurisdiction over any dispute or lawsuit between the parties.

16. INTERPRETATION

16.1 The headings in the Agreement are for ease of reference only and shall not affect the meaning or the interpretation of this Agreement.

17. SUCCESSORS

17.1 This Agreement shall inure to the benefit of and be binding upon the Parties and, except as herein before provided, the successors and assigns thereof.

18. ENTIRE AGREEMENT

18.1 This Agreement is the whole agreement between the parties and may not be modified, changed, amended or waived except by signed written agreement of the parties.

19. COUNTERPART

19.1 This Agreement may be executed in any number of counterparts by the parties. All counterparts so executed shall have the same effect as if all parties actually had joined in executing one and the same document.

The parties to this Agreement have affixed their corporate seals signed by the hands of their proper officers. In the absence of a corporate seal, the "Affidavit Verifying Corporate Signing Authority" and the "Affidavit of Execution" attached shall be completed in full.

PER:	
PER:	
"MUNICIPALITY"	
PER:	
PER:	

Schedule "A" Member Municipalities

As of July 31, 2011: Arrowwood – Village

Barnwell – Village
Barons – Village
Cardston – County
Cardston – Town
Coaldale – Town
Lethbridge – County

Milo – Village Nanton – Town Nobleford – Village Picture Butte – Town Pincher Creek - Town

Stavely – Town
Vauxhall – Town
Vulcan – County
Vulcan – Town
Warner – County

Willow Creek - Municipal District

Joined November 22, 2011: Milk River – Town Joined May 15, 2012: Carmangay – Village Lomond - Village Joined May 24, 2012: Coalhurst - Town Joined February 5, 2013: Joined September 3, 2013: Champion – Village Fort Macleod - Town Joined September 4, 2014: Claresholm - Town Joined April 8, 2017: Joined January 1, 2017: Hill Spring – Village Joined January 1, 2017: Glenwood – Village

Joined April 12, 2017: Pincher Creek – Municipal District

Joined June 27, 2017: Magrath – Town

Joined August 14, 2018: Crowsnest Pass – Municipality

Joined March 12, 2019: Coutts – Village
Joined May 1, 2019: Stirling – Village

Raymond – Town

Schedule "B"

"	,,
BYLAW NUMBER	

A bylaw of the "Municipality" in the Province of Alberta to establish a Regional Assessment Review Board.

WHEREAS, Section 455 of the *Municipal Government Act*, permits two or more Councils to jointly establish assessment review boards to have jurisdiction in their respective municipalities;

Oldman River Regional Services Commission and Municipalities within the region jointly wish to establish a Regional Assessment Review Board to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of a Regional Member Municipality;

Oldman River Regional Services Commission will pay for the costs associated with the establishment and operations of the Regional Assessment Review Board and each Member Municipality will pay the Commission their portions of those costs.

NOW THEREFORE, the Council of the "Municipality", duly assembled, enacts as follows:

I. Title

The title of this Bylaw shall be the "Regional Assessment Review Board Bylaw".

II. Definitions

- 1) Except as otherwise provided herein, words in this Bylaw shall have the meanings prescribed in section 453 of the MGA.
- 2) In this bylaw the following terms shall have the meanings shown:
 - a) "Alternate" means a person who is available to perform the duties of a member in the event the member is unable to fulfil Board duties:
 - b) "Board" means the Regional Assessment Review Board;
 - c) "CARB" means the Composite Assessment Review Board established in accordance with the 'Matters Relating to Assessment Complaints' regulation;
 - d) "Citizen-at-large" means a person who does not represent a specific organization and is a resident of the Member Municipality;

- e) "Chair" means the person appointed to carry out the duties and functions of the of the assessment review board as required under section 455(2) of the Municipal Government Act. Dennis Gillespie of Stavely, AB has been designated Chair for 2018.
- f) "Clerk" in respect of a local assessment review board or composite assessment review board having jurisdiction in one or more municipalities, means the designated officer appointed as clerk under MGA section 456; Lenze Kuiper of ORRSC has been appointed Clerk for 2018 thru 2023.
- g) "LARB" means the Local Assessment Review Board established in accordance with the 'Matters Relating to Assessment Complaints' regulation;
- h) "Member" means a member of the Regional Assessment Review Board:
- i) "MGA" means the Municipal Government Act of Alberta, RSA 2000, Ch. M-26, as amended and Regulations passed under that Act;
- i) "Presiding Officer" is the person 'in charge' of the hearing.
- k) "Regional Member Municipality" means those municipalities who enter into an agreement with the Commission to jointly establish a Regional Assessment Review Board and who enact a bylaw substantially in the form of this bylaw.

III. Appointment of Board Members

- 1) Each Member Municipality may appoint one individual to the Board who is a Councillor and may appoint an individual as an alternate to the Board who is a citizen at large.
- 2) The Board shall consist of a minimum of twenty members who may be a Council member or a Citizen-at-large who is a resident of the Member Municipality.
- 3) In addition, when sitting as the CARB, the Board shall include the provincial member appointed by the Minister.

IV. Terms of Appointment

- 1) Unless otherwise stated, all Members are appointed for three-year terms, except in the initial year where up to three are appointed for three-year terms and up to four are appointed for two-year terms.
- 2) If a vacancy on the Board occurs the Member Municipality who made the appointment may appoint a new person to fill the vacancy for the remainder of the term.
- 3) A Member may be re-appointed to the Board at the expiration of his/her term.
- 4) A Member may resign from the Board at any time on written notice to the Chair/Clerk and to the Member Municipality to that effect.
- 5) The Member Municipality may remove their designated Member at any time.

V. Panels of the Board

- 1) The Board shall sit in panels to hear assessment complaints as the nature of the complaint may permit or require, such panels are to consist of:
 - three persons selected by the Chair when the Board is acting as a Composite Assessment Review Board or a Local Assessment Review Board where only one Board member may be a councillor; or
 - a single member selected by the Chair when the Board is acting as a Single Member Composite Assessment Review Board or a Single Member Individual Local Assessment Review Board where the single Board member must not be a councillor.
- 2) The Chair may select any member to sit on a panel and shall designate the Presiding Officer for each panel, provided however that:
 - the provincial member must be the Presiding Officer of a panel sitting as the Composite Assessment Review Board; and
 - the provincial member must be the sole member of a panel sitting as a Single Member Composite Assessment Review Board;
 - where possible, the Chair shall include on a three-person panel a member who is from the municipality under whose jurisdiction the complaint arises.

VI. Presiding Officer

The Presiding Officer of a panel:

- will preside over and be responsible for the conduct of meetings;
- may limit a submission if it is determined to be repetitious or in any manner inappropriate; and
- will vote on matters submitted to the panel unless otherwise disqualified.

VII. Jurisdiction of the Board

The Board shall have jurisdiction to exercise the functions of a Local Assessment Review Board (LARB) and the functions of a Composite Assessment Review Board (CARB) under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of a Regional Member Municipality.

VIII. Clerk(s) of the Board

- 1) The Clerk(s) of the Board shall be a person designated by the Oldman River Regional Services Commission's Director.
- 2) The Clerk(s) shall:
 - assist the Board in fulfilling its mandate; and
 - prescribe the remuneration and expenses payable to each member of the Regional Assessment Review Board.

IX. Meetings

- 1) Meetings will be held at such time and place as determined by the Board.
- 2) The proceedings and deliberations of the Board must be conducted in public except where the Board deals with information protected from disclosure under the provisions of the Freedom of Information and Protection of Privacy Act.

X. Quorum and Voting

- 1) The quorum for panels of the Board shall be as established by the MGA, namely:
 - two members of a panel acting as a local assessment review board; and
 - one member and the provincial member of a panel acting as a composite assessment review board.
- 2) All members must vote on all matters before the Board unless a pecuniary interest or a conflict of interest is declared.
- 3) The majority vote of those Members present and voting constitutes the decision of the Board.
- 4) Where a member of a panel absents himself or herself from the proceedings due to a conflict of interest or a pecuniary interest, the Chair shall appoint a replacement member of the panel.

XI. Conflict of Interest

- 1) Where a member of the Board is of the opinion that he or she has a conflict of interest in respect of a matter before the Board, the member may absent himself or herself from board proceedings while that matter is being discussed, provided that prior to leaving the meeting, the member:
 - declares that he or she has a conflict of interest; and
 - describes in general terms the nature of the conflict of interest.
- 2) The Clerk(s) shall cause a record to be made in the Minutes of the members' absence and the reasons for it.
- 3) For the purposes of this provision, a member has a conflict of interest in a respect of a matter before the Board when he or she is of the opinion that:
 - 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
 - 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 that matter.

XII. Pecuniary Interest

- 1) The pecuniary interest provisions of the MGA apply to all members of the Board while attending meetings of the Board, as though they were councillors attending meetings of council.
- 2) A Board member who fails to declare a pecuniary interest in a matter before the Board, or fails to absent himself or herself from proceedings dealing with such a matter, ceases to be a member of the Board.

XIII. Commencement of Appeals

- 1) A taxpayer may commence an assessment complaint by:
 - 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 MGA; and
 - paying the applicable fee.

XIV. Rules of Order

1) The Board shall make its own procedural rules, having due regard for the principles of procedural fairness.

XV. Adjournments

- 1) The Board may in its discretion grant adjournments of a hearing for such purposes as it feels necessary to ensure proper consideration of the issues before it, including:
 - allowing the Board to obtain a legal opinion or other professional guidance; or
 - to allow a viewing by the Board of the site in respect of which the appeal is being made.
- 2) Where the parties to an appeal consent to an adjournment of the hearing, such adjournment may be granted by the Presiding Officer after consultation with the Members individually (whether in person, by telephone or by e-mail) without the need to convene a formal meeting. In such a case, the Board is deemed to have convened and the hearing is deemed to have commenced as of the date of such consultation.

XVI. Notice of Decisions & Record of Hearing

- 1) After the hearing of a complaint, the Clerk(s) shall:
 - under direction of the Presiding Officer, prepare Minutes of the hearing, the decision or order of the Board and the reasons for the decision in compliance with the MGA; and
 - arrange for the order or decision of the Board to be signed and distributed in accordance with the requirements under the MGA.
- 2) The Clerk(s) will maintain a record of the hearing.

XVII. Delegation of Authority

- 1) In accordance with its authority under MGA section 203(1) to delegate power, Council hereby delegates:
 - its authority under the MGA to prescribe an appeal fee schedule and the remuneration and expenses payable to each member of the Regional Assessment Review Board and to the Clerk(s) who will follow the Oldman River Regional Services Commission policy.

XVIII. Reimbursement of Costs

1) The Oldman River Regional Services Commissi with the operation of the Regional Assessment Member Municipalities will be as set out in the ag	Review Board. Recovery of costs from Regional
Read a First Time in Council this day of	, 2018.
Read a Second Time in Council this day of	, 2018.
Read a Third and Final Time in Council this day	y of, 2018.
Mayor / Reeve	CAO

Schedule "C" Responsibilities

AC = Assistant Clerk from member municipality

A = Assessor from member Municipality

C = Chair/Clerk for Regional Board (ORRSC or as designated by Director)

	Receipt of Appeal
AC	Collect fee
AC	Review appeal for validity/compliance with legislation
AC	Open file and send to Assessor & Clerk

	Initial Stages
A/AC	 Preliminary discussions and disclosure of information occurs between Complainant and Assessor
A/AC	 Assessor advises Assistant Clerk if matter is resolved or proceeding to appeal
AC	• If resolved, Assistant Clerk advises Clerk and administers withdraw in accordance with local practice (refund fee MGA Sec, 481(2))
AC	If proceeding, Assistant Clerk advises Clerk and forwards copy of all appeal documents
AC	Assistant Clerk advises Regional Clerk of hearing location preference

	Confirmation of Receipt of Appeal
С	Review appeal for appeal type/validity/compliance with legislation
С	Determine if issue exists for merit hearing

	Assignment of Resources
C	Open file/identify all parties involved
С	Assign administrative support and Board members
С	Establish hearing date, schedule facility, Board members

	Send Notice of Hearing to Complainant
С	Copies to Assistant Clerk, Assessor and Minister (if CARB)
С	Copies if necessary to property owner, agent, lessee, etc

	Disclosure
AC/A	 Complainant provides first disclosure to Assistant Clerk and Assessor
AC	 Assistant Clerk date stamps submission and forwards a copy to Clerk
A	 Assessor submits response to Assistant Clerk and Complainant
AC	 Assistant Clerk date stamps Assessor's submission and forwards a copy to Clerk
AC	Complainant provides rebuttal to Assistant Clerk and Assessor
AC	 Assistant Clerk date stamps submission and forwards a copy to Clerk

	Agenda
C	Clerk verifies all disclosures
C	Clerk verifies attendance of all parties
С	 Clerk produces agenda packages and provides copies at the hearing for members and public
С	Clerk liaises with Board and provides all material necessary – including legislation
С	Clerk prepares templates for minutes and decisions of Board

	Appeal Hearing
С	 Clerk attends hearing and produces minutes that identify all issues
	presented to Board
С	 Clerk attends deliberations and produces a decision from the Board that
	identifies all issues, arguments, reasons for the decision (including both
	conforming and dissenting reasons)

	Send Notice to Complainant
C	 Copies to Assistant Clerk, Assessor and Minister (if CARB)
C	• Copies if necessary to property owner, agent, lessee, etc

	Reporting
С	 Clerk provides Assistant Clerk with a reporting package of the appeal which includes:
C	 Invoice for services in accordance with agreement
C	 Copy of hearing minutes
C	 Statistics (where necessary)
С	 Feedback form to establish best practices and service standards for quality control
С	 Clerk compiles and retains a record of the hearing in accordance with legislation and regulations

Schedule "D" Fees

Regional Assessment Board Annual Dues

Entry Fee = \$500. Thereafter, each municipal member shall be invoiced a \$225 administrative fee annually, payable to Oldman River Regional Services Commission.

Remuneration

Board Members shall receive honorariums for adjudicating at formally scheduled Hearings or taking appropriate training. Honorariums shall be awarded on the following basis:

MERIT Half day – Four (4) hour block \$100.00

MERIT Full day – Four plus (4+) hour block, excluding lunch hour \$200.00

LARB Half day – Four (4) hour block \$100.00

LARB Full day – Four plus (4+) hour block, excluding lunch hour \$200.00

CARB Half day – Four (4) hour block \$200.00

CARB Full day – Four plus (4+) hour block, excluding lunch hour \$400.00

Board Members and the Clerk(s) shall receive compensation for travel based on the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation for performing adjudication duties or taking appropriate training.

Board Members and the Clerk(s) shall receive reimbursement for meals incurred while performing adjudication duties or taking appropriate training. A reasonable meal allowance will be offered and will most often be authorized and organized by the Clerk(s).

Guidance to limitations can be derived from the most current published Alberta Government Public Service Subsistence, Travel and Moving Expenses regulation.

Board Members and the Clerk(s) shall receive reimbursement for any lodging accommodations required while performing adjudication duties or taking appropriate training.

Provincial Members shall receive reimbursement for all expenses incurred and at the rates prescribed by the Province.

Category of Complaint Fee

Filing fees are determined and collected by individual Municipalities through either a Fees Bylaw or Fee Policy.

In response to recent provincial legislation, the affected Municipality will refund assessment complaint fees when the board or (on appeal) the Court of Queen's Bench decides in favour of the complainant. The fee will also be refunded if a complaint is withdrawn because agreement was reached with an assessor to correct the matter under complaint.

The following fees are suggested, but are <u>NOT</u> mandatory:

Residential 3 or fewer dwellings and farm land – \$50.00

Residential 4 or more dwellings – \$650.00

Non-residential – \$650.00

Business Tax – \$50.00

Tax Notices (other than business tax) – \$30.00

Linear property-power generation – \$650.00 per facility

Linear Property – other \$650.00 per LPAUID

Equalized assessment – \$650.00