



Province of Alberta

# **MUNICIPAL GOVERNMENT ACT**

Revised Statutes of Alberta 2000  
Chapter M-26

Current as of July 1, 2018

Office Consolidation

© Published by Alberta Queen's Printer

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### **Note**

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

### **Amendments Not in Force**

This consolidation incorporates only those amendments in force on the consolidation date shown on the cover. It does not include the following amendments:

2012 cE-0.3 s279 (2015 c8 s80 - effective March 1, 2016) amends s1(1)(m)(iv), repeals and substitutes s55(1)(b), amends ss250(2)(b), 284(1), 303(g), 326(1)(a), 362(1), 369(2.1), 392(4), 596(1)(b), 616(bb).

2014 c10 s59 amends s423(1)(c).

2016 c24 s91(d) amends s616, s100(b) amends s640(4), s106 amends s650(1), s110 amends s655(1)(b), s123(a) amends s680, s129 amends s687(3), s131(a)(iii) amends s694.

2017 c13 s1(4) repeals Division 5 of Part 3, s1(39) repeals and substitutes Division 4 of Part 10 ss380.1 to 380.5, s1(40) amends ss410(e), s1(41) amends s437(c), s1(55) amends ss616, s1(61) amends s666, s1(62) amends s667, s1(63) amends s670(1), s1(64) adds ss670.1 and 670.2.

2017 c21 s28 amends ss365(1), 640, 642, 687(3).

2018 c6 s2 amends s1(1)(aa), s3 amends s243(2), s4 amends s252, s5 amends s348(d)(i), s6 adds s390.1 to 390.9, s7 amends s410(e).

## Regulations

The following is a list of the regulations made under the *Municipal Government Act* that are filed as Alberta Regulations under the Regulations Act.

	<b>Alta. Reg.</b>	<i>Amendments</i>
<b>Municipal Government Act</b>		
Aeronautics Act Agreements (City of Medicine Hat and Cypress County) .....	33/2014	10/2016
Airport Vicinity Protection Areas		
Calgary International.....	177/2009	192/2010, 71/2014, 186/2017
Edmonton International.....	55/2006	86/2016, 185/2017
Alberta Social Housing Corporation		
Exemption .....	258/2017	
APEX Plus Investment <i>see</i> MuniSERP Investment		
Business Improvement Area .....	93/2016	
Calgary Metropolitan Region Board .....	190/2017	
Canmore Undermining Exemption		
from Liability .....	113/97	221/2004
Canmore Undermining Review .....	114/97	132/97, 206/2001, 221/2004, 176/2006, 54/2011, 170/2012
Capital Region Board Financial		
Matters Modification.....	223/2014	
Central Waste Management Commission		
Disestablishment .....	77/2017	
City of Calgary Charter, 2018.....	40/2018	
City of Calgary Debt Service		
Limit Exception.....	165/2011	184/2016
City of Calgary Rivers District		
Community Revitalization Levy .....	232/2006	181/2016
City of Edmonton Belvedere Community		
Revitalization Levy .....	57/2010	
City of Edmonton Capital City Downtown		
Community Revitalization Levy .....	141/2013	
City of Edmonton Charter, 2018.....	39/2018	
City of Edmonton the Quarters Downtown		
Community Revitalization Levy .....	173/2010	
Cochrane Community Revitalization		
Levy .....	204/2012	
Code of Conduct for Elected Officials .....	200/2017	
Community Aggregate Payment Levy .....	263/2005	187/2010, 175/2015, 196/2017

Community Organization Property		
Tax Exemption .....	281/98 .....	283/2003, 182/2008, 4/2010, 77/2010, 204/2011, 9/2015, 257/2017
Council and Council Committee		
Meetings (Ministerial).....	197/2017	
Crown Land Area Designation.....	239/2003 .....	29/2013, 204/2017
Crowsnest Pass.....	197/2002 .....	147/2012, 131/2017, 199/2017
Debt Limit .....	255/2000 .....	25/2005, 100/2006, 253/2009, 5/2010, 13/2013, 171/2015
Determination of Population .....	63/2001 .....	17/2006, 71/2006, 189/2010, 10/2013, 198/2017
Edmonton Metropolitan Region Board .....	189/2017	
Financial Information Return .....	158/2000 .....	71/2004, 35/2007, 68/2008, 170/2009, 112/2014
Intermunicipal Collaboration		
Framework .....	191/2017	
Investment.....	66/2000 .....	123/2005, 210/2006, 22/2010, 88/2010, 190/2010, 104/2012, 75/2015
Major Cities Investment.....	249/2000 .....	190/2010, 75/2015, 173/2015
Matters Relating to Assessment and Taxation .....	220/2004 .....	307/2006, 245/2008, 257/2009, 330/2009, 184/2012, 130/2017
Matters Relating to Assessment and Taxation, 2018 .....	203/2017	
Matters Relating to Assessment Complaints .....	310/2009 .....	215/2012, 130/2017
Matters Relating to Assessment Complaints, 2018 .....	201/2017	
Matters Relating to Assessment Sub-classes .....	202/2017	
Muni Funds Investment.....	22/2010 .....	104/2012, 174/2015
Municipal Corporate Planning .....	192/2017	
Municipal Gas Systems		
Core Market .....	93/2001 .....	354/2003, 254/2007, 129/2008, 127/2013, 183/2017
Municipally Controlled Corporations .....	112/2018	
MuniSERP Investment.....	210/2006 .....	104/2012, 97/2017
Off-site Levies.....	187/2017 .....	53/2018

Planning Exemption .....	223/2000 .....	206/2001, 251/2001, 217/2002, 234/2002, 354/2003, 365/2003, 23/2005, 299/2006, 300/2006, 236/2007, 140/2008, 176/2009, 50/2011, 34/2014, 95/2015, 184/2017
Public Participation Policy .....	193/2017	
Qualifications of Assessor.....	233/2005 .....	307/2006, 63/2012, 96/2016
<b>Regional Services / Commissions</b>		
Alberta Capital Region Wastewater Commission .....	129/85 .....	366/85, 30/2000, 220/2000, 19/2002, 189/2006
Aqua 7 Regional Water Commission.....	224/2003 .....	137/2011
Aspen Regional Water Services Commission .....	176/2007	
Athabasca Regional Waste Management Services Commission.....	259/98 .....	233/2006, 13/2017
Barrhead Regional Water Commission....	135/2011	
Beaver Emergency Services Commission .....	58/2010	
Beaver Regional Waste Management Services Commission.....	75/92 .....	183/2013
Beaver River Regional Waste Management Commission.....	51/2003 .....	130/2008
Big Country Waste Management Services Commission.....	142/86 .....	110/2007
Bonnyville Regional Water Services Commission.....	43/2018	
Bow Valley Regional Transit Services Commission.....	59/2011	
Bow Valley Waste Management Commission .....	15/98	
Capital Region Assessment Services Commission .....	77/96 .....	177/97, 104/98, 260/98, 268/99, 171/2000, 239/2005, 48/2006, 234/2006, 25/2007, 177/2007, 2/2008, 312/2009, 93/2010, 26/2011, 223/2011, 27/2012, 102/2014
Capital Region Northeast Water Services Commission.....	290/84 .....	16/2001
Capital Region Parkland Water Services Commission.....	291/84 .....	86/85

Capital Region Southwest Water Services Commission.....	292/84 .....	143/2009, 213/2011, 141/2016
Central Alberta Regional Waste Management Commission.....	211/2000	
Central Peace Fire and Rescue Commission .....	113/2016	
Central Peace Regional Waste Management Commission.....	64/2001 .....	72/2002
Cold Lake Regional Utility Services Commission.....	265/86 .....	44/97, 333/2003
Darwell Lagoon Commission.....	59/2007	
Elk Point/St. Paul Regional Water Commission.....	52/2012	
Evergreen Regional Waste Management Services Commission .....	31/2000 .....	212/2000
Foothills Regional Emergency Services Commission .....	268/97 .....	32/99, 6/2007, 237/2009, 7/2016
Foothills Regional Services Commission .....	161/89 .....	28/92, 82/2001
Greenview Regional Waste Management Commission.....	78/2001	
Henry Kroeger Regional Water Services Commission .....	30/88 .....	234/98, 8/2016
Highway 3 Regional Water Services Commission .....	313/2009	
Highway 14 Regional Water Services Commission.....	154/90 .....	183/2000, 89/2002, 66/2012
Highway 28/63 Regional Water Services Commission .....	136/2011	
Highway 43 East Waste Commission .....	32/94 .....	154/94, 140/99, 179/2003, 6/2012
Highway 12/21 Regional Water Services Commission.....	195/2006 .....	165/2007, 203/2007, 161/2013
John S. Batiuk Regional Water Commission .....	293/84 .....	54/90, 3/2008, 160/2013
Lacombe Regional Waste Services Commission .....	105/2013	
Lakeland Regional Waste Management Services Commission Disestablishment .....	15/2009	
Lamont County Regional Solid Waste Commission <i>see St. Michael Regional Solid Waste Commission</i>		

Lesser Slave Lake Regional Waste Management Services Commission .....	16/98	
Lethbridge Regional Waste Management Services Commission .....	138/89	
Lethbridge Regional Water Services Commission .....	173/2001	
Long Lake Regional Waste Management Services Commission .....	98/91	
Mackenzie Regional Waste Management Commission .....	264/2003	
Magrath and District Regional Water Services Commission .....	171/2012	162/2013
Mountain View Regional Emergency Services Commission Disestablishment .....	70/2011	
Mountain View Regional Waste Management Commission .....	43/2001	
Mountain View Regional Water Services Commission .....	245/92	
North 43 Lagoon Commission .....	181/2003	7/2007
North Forty Mile Regional Waste Management Services Commission .....	284/88	9/2016
North Peace Regional Landfill Commission .....	174/2001	
North Red Deer Regional Wastewater Services Commission .....	166/2008	
North Red Deer River Water Services Commission .....	105/2004	
Northeast Pigeon Lake Regional Services Commission .....	162/89	
Oldman River Regional Services Commission .....	303/2003	63/2014
Pincher Creek Emergency Services Commission .....	230/2014	
Regional Services Commission Debt Limit .....	76/2000	119/2005, 90/2010, 75/2015
Ridge Water Services Commission .....	175/2009	90/2012
Roseridge Waste Management Services Commission .....	17/2001	
Shirley McClellan Regional Water Services Commission .....	212/2007	14/2017
Slave Lake Airport Services Commission .....	267/98	84/2002
Smoky River Regional Waste Management Commission .....	24/2003	
Smoky River Regional Water Management Commission .....	151/2003	
South Forty Waste Services Commission .....	175/98	

South Pigeon Lake Regional Wastewater Commission.....	44/2018	
South Red Deer Regional Wastewater Commission.....	52/2008	
St. Michael Regional Solid Waste Commission.....	232/99	177/2014
Sylvan Lake Regional Wastewater Commission .....	53/2008	
Sylvan Lake Regional Water Commission .....	54/2008	
Thorhild Regional Waste Management Services Commission Disestablishment .....	22/2013	
Trivillage Regional Sewage Services Commission .....	70/90	
Trivillage Regional Sewage Services Commission Municipal Utilities Acquisition .....	368/92	
Twin Valley Regional Water Services Commission .....	175/2011	
Two Hills Regional Waste Management Commission .....	49/2000	91/2012
Vauxhall and District Regional Water Services Commission .....	301/2009	
Vermilion River Regional Waste Management Services Commission .....	63/2005	
Vulcan District Waste Commission .....	106/2004	
West Inter Lake District Regional Water Services Commission .....	156/2008	234/2008, 4/2018
Westend Regional Sewage Services Commission .....	277/94	
Westlock Regional Waste Management Commission .....	40/2000	
Westlock Regional Water Services Commission .....	167/2008	15/2017
Willow Creek Regional Waste Management Services Commission .....	274/93	
Sheep River Regional Utility Corporation .....	16/2016	
Subdivision and Development Appeal Board .....	195/2017	
Subdivision and Development .....	43/2002	105/2005, 196/2006, 126/2007, 254/2007, 68/2008, 144/2009, 193/2010, 51/2011, 31/2012, 160/2012, 170/2012, 89/2013, 119/2014, 188/2017



Subdivision and Development Forms	
Repeal .....	194/2017
SuperNet Assessment.....	91/2016
Supplementary Accounting Principles and Standards .....	313/2000 .....
	<i>62/2004, 171/2009, 108/2013, 111/2014</i>
Well Drilling Equipment Tax Rate .....	218/2014
Wheatland Regional Corporation .....	39/2017
Wood Buffalo Utilities Corporation.....	94/2016



- 441 Goods affected by distress warrant
- 442 Date for issuing distress warrant
- 443 Right to pay tax arrears
- 444 Right to collect rent to pay tax arrears
- 445 Sale of property
- 446 Date of public auction
- 447 Exception to sale at auction
- 448 Transfer to municipality
- 449 Separate account for sale proceeds
- 450 Distribution of surplus sale proceeds
- 451 Seizure of designated manufactured home
- 452 Regulations

## **Part 11**

### **Assessment Review Boards**

#### **Division 1**

##### **Establishment and Function of Assessment Review Boards**

- 453 Interpretation
- 454 Assessment review boards to be established
- 454.1 Appointment of members to local assessment review board
- 454.1.1 Panels of local assessment review board
- 454.2 Appointment of members to composite assessment review board
- 454.2.1 Panels of composite assessment review board
- 454.3 Qualifications of members
- 455 Joint establishment of assessment review boards
- 456 Clerk
- 457 Replacement of panel members
- 458 Quorum
- 459 Decision
- 460 Complaints
- 460.1 Jurisdiction of assessment review boards
- 461 Address to which a complaint is sent
- 462 Notice of assessment review board hearing
- 463 Absence from hearing
- 464 Proceedings before assessment review board
- 464.1 Hearings open to public
- 465 Notice to attend or produce
- 466 Protection of witnesses

#### **Division 2**

##### **Decisions of Assessment Review Boards**

- 467 Decisions of assessment review board

- 467.1 Appeal to composite assessment review board
- 468 Assessment review board decisions
- 468.1 Costs of proceedings
- 468.2 Effect of order relating to costs
- 469 Notice of decision
- 470 Judicial review
- 471 Technical irregularities

**Division 4  
General Matters**

- 476.1 Referral of unfair assessment to Minister
- 477 Required changes to rolls
- 478 Right to continue proceedings
- 479 Obligation to pay taxes
- 480 Prohibition
- 481 Fees
- 482 Admissible evidence at hearing
- 483 Decision admissible by judicial review
- 484 Immunity
- 484.1 Regulations

**Part 12  
Municipal Government Board**

- 485 Definitions

**Division 1  
Establishment and Jurisdiction of the  
Municipal Government Board**

- 486 Appointment of Board members
- 487 Panels of the Board
- 487.1 Qualifications of members
- 487.2 Directors and other staff
- 488 Jurisdiction of the Board
- 488.01 ALSA regional plans
- 488.1 Limit on Board's jurisdiction
- 489 Quorum
- 490 Decision

**Division 2  
Hearings Before the Board**

- 491 Form of complaint
- 492 Complaints about designated industrial property
- 493 Duty of chair on receiving a form

- 494 Notice of hearing before the Board
  - 495 Absence from hearing
  - 496 Proceedings before the Board
  - 497 Notice to attend or produce
  - 498 Protection of witnesses
  - 499 Decisions of the Board
  - 500 Board decisions
  - 501 Costs of proceedings
  - 502 Effect of decision relating to costs
  - 503 Extension of time
  - 504 Rehearing
  - 505 Notice of decision
  - 507 Technical irregularities
  - 508 Intervention by municipality
- Division 3**  
**Judicial Review of Board Decisions**
- 508.1 Judicial Review of Board Decisions
- Division 4**  
**Inquiries by the Board**
- 514 Referrals to the Board
  - 515 Report
- Division 5**  
**General Matters**
- 516 Referral of unfair assessment to Minister
  - 517 Required changes to rolls
  - 518 Right to continue proceedings
  - 519 Obligation to pay taxes
  - 520 Prohibition
  - 521 Power of Board re contempt
  - 523 Rules re procedures
  - 524 Powers of the Board
  - 525 Admissible evidence at hearing
  - 525.1 Hearings open to public
    - 526 Decision admissible on judicial review
    - 527 Immunity
    - 527.1 Regulations

**Distribution of surplus sale proceeds**

**450(1)** A person may apply to the Court of Queen's Bench for an order declaring that the person is entitled to a part of the money in the account referred to in section 449(1).

**(2)** An application under this section may be made within 5 years after the date of the public auction.

**(3)** The Court must decide if notice must be given to any person other than the applicant and in that event the hearing must be adjourned to allow notice to be given.

RSA 2000 cM-26 s450;2009 c53 s119

**Seizure of designated manufactured home**

**451** Part 10 of the *Civil Enforcement Act* does not apply to a designated manufactured home in a manufactured home community that has been seized under a distress warrant.

1994 cM-26.1 s451;1994 cC-10.5 s146;1998 c24 s41

**Regulations**

**452** The Minister may make regulations respecting any other matter related to the recovery of taxes under this Division that is considered necessary to carry out the intent of this Division.

1994 cM-26.1 s452

## **Part 11 Assessment Review Boards**

### **Division 1 Establishment and Function of Assessment Review Boards**

**Interpretation**

**453(1)** In this Part,

- (a) "assessment notice" includes an amended assessment notice and a supplementary assessment notice;
- (b) "assessment roll" includes a supplementary assessment roll;
- (c) "chair" means the member of an assessment review board designated as chair under section 454.1(2), 454.2(2) or 455(2);
- (d) "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 section 456;

- (e) “composite assessment review board” means a composite assessment review board established by a council under section 454(b) or jointly established by 2 or more councils under section 455;
- (f) “local assessment review board” means a local assessment review board established by a council under section 454(a) or jointly established by 2 or more councils under section 455;
- (g) “provincial member” means a person appointed by the Minister under section 454.21(2);
- (h) “tax notice” includes a supplementary tax notice;
- (i) “tax roll” includes a supplementary tax roll.

**(2)** In this Part, a reference to an assessment review board

- (a) means a local assessment review board or a composite assessment review board, as the case requires, and
- (b) includes a panel of the board convened under section 454.11 or 454.21.

2016 c24 s62

**Assessment review boards to be established**

**454** A council must by bylaw establish

- (a) a local assessment review board to hear complaints referred to in section 460.1(1), and
- (b) a composite assessment review board to hear complaints referred to in section 460.1(2).

2016 c24 s62

**Appointment of members to local assessment review board**

**454.1(1)** A council must

- (a) appoint at least 3 persons as members of the local assessment review board,
- (b) prescribe the term of office of each member appointed under clause (a), and
- (c) prescribe the remuneration and expenses, if any, payable to each member appointed under clause (a).

**(2)** The council must designate one of the members appointed under subsection (1) as the chair of the local assessment review

board and must prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair.

(3) The chair may delegate to any other member appointed under subsection (1) any of the powers, duties or functions of the chair.

2016 c24 s62

#### **Panels of local assessment review board**

**454.11(1)** Where a hearing is to be held in respect of a complaint referred to in section 460.1(1), the chair of the local assessment review board must convene a panel of 3 of its members to hear the complaint.

(2) Despite subsection (1) but subject to subsection (3)(b) and any conditions prescribed by the regulations under section 484.1(c), a panel of a local assessment review board may consist of only one member appointed by the chair.

(3) Unless an order of the Minister authorizes otherwise, the chair must not appoint

- (a) more than one councillor to a 3-member panel, or
- (b) a councillor as the only member of a one-member panel.

(4) Where a panel consists of 3 members, the panel members must choose a presiding officer from among themselves.

(5) Where a panel has only one member, that member is the presiding officer.

2016 c24 s62;2018 c11 s13

#### **Appointment of members to composite assessment review board**

**454.2(1)** A council must

- (a) appoint at least 2 persons as members of the composite assessment review board,
- (b) prescribe the term of office of each member appointed under clause (a), and
- (c) prescribe the remuneration and expenses, if any, payable to each member appointed under clause (a).

(2) The council must designate one of the members appointed under subsection (1) as the chair of the composite assessment review board and must prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair.



(3) The chair may delegate to another member appointed under subsection (1) any of the powers, duties or functions of the chair.

2016 c24 s62

#### **Panels of composite assessment review board**

**454.21(1)** Where a hearing is to be held in respect of a complaint referred to in section 460.1(2), the chair of the composite assessment review board must convene a panel to hear the complaint.

(2) The panel must consist of 2 members of the composite assessment review board appointed by the chair and one provincial member appointed by the Minister in accordance with the regulations.

(3) Unless an order of the Minister authorizes otherwise, the chair must not appoint more than one councillor to a panel.

(4) Despite subsection (2) but subject to any conditions prescribed by the regulations under section 484.1(d), a panel of a composite assessment review board may consist of only the provincial member.

(5) The provincial member is the presiding officer of every panel of a composite assessment review board.

2016 c24 s62

#### **Qualifications of members**

**454.3** A member of an assessment review board may not participate in a hearing of the board unless the member is qualified as provided for in the regulations.

2016 c24 s62

#### **Joint establishment of assessment review boards**

**455(1)** Two or more councils may agree to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their municipalities.

(2) Where an assessment review board is jointly established,

(a) the councils must jointly designate one of the board members as chair and must jointly prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair, and

(b) the chair may delegate any of the powers, duties or functions of the chair to another board member but not to the provincial member of a panel of the board.

2016 c24 s62

**Clerk**

**456(1)** The council of a municipality must appoint a designated officer to act as the clerk of the assessment review boards having jurisdiction in the municipality.

(2) Where an assessment review board is jointly established, the councils must jointly appoint the clerk.

(3) 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.

(4) The council or councils appointing the clerk must prescribe the clerk's remuneration and duties.

2016 c24 s62

**Replacement of panel members**

**457** In circumstances provided for by the regulations, the chair of an assessment review board may replace a member of a panel.

2016 c24 s62

**Quorum**

**458(1)** Where a panel of a local assessment review board consists of 3 members, a quorum is 2 members.

(2) Where a panel of a composite assessment review board consists of 3 members, a quorum is 2 members, one of whom must be the provincial member.

2016 c24 s62

**Decision**

**459** A decision of a panel of an assessment review board is the decision of the assessment review board.

2016 c24 s62

**Complaints**

**460(1)** A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.

(2) A complaint must be in the form prescribed in the regulations and must be accompanied with the fee set by the council under section 481(1), if any.

(3) A complaint may be made only by an assessed person or a taxpayer.

(4) A complaint may relate to any assessed property or business.

(5) A complaint may be about any of the following matters, as shown on an assessment or tax notice:

- (a) the description of a property or business;
  - (b) the name and mailing address of an assessed person or taxpayer;
  - (c) an assessment;
  - (d) an assessment class;
  - (e) an assessment sub-class;
  - (f) the type of property;
  - (g) the type of improvement;
  - (h) school support;
  - (i) whether the property is assessable;
  - (j) whether the property or business is exempt from taxation under Part 10;
  - (k) any extent to which the property is exempt from taxation under a bylaw under section 364.1;
  - (l) whether the collection of tax on the property is deferred under a bylaw under section 364.1.
- (6)** A complaint may be made about a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1.
- (7)** Despite subsection (5)(j), there is no right to make a complaint about an exemption or deferral given by agreement under section 364.1(11) unless the agreement expressly provides for that right.
- (8)** There is no right to make a complaint about any tax rate.
- (9)** A complaint under subsection (5) must
- (a) indicate what information shown on an assessment notice or tax notice is incorrect,
  - (b) explain in what respect that information is incorrect,
  - (c) indicate what the correct information is, and
  - (d) identify the requested assessed value, if the complaint relates to an assessment.
- (10)** A complaint about a local improvement tax must be made within one year after it is first imposed.

(11) Despite subsection (10), where a local improvement tax rate has been revised under section 403(3), a complaint may be made about the revised local improvement tax whether or not a complaint was made about the tax within the year after it was first imposed.

(12) A complaint under subsection (11) must be made within one year after the local improvement tax rate is revised.

(13) A complaint must include the mailing address of the complainant except where, in the case of a complaint under subsection (5), the correct mailing address of the complainant is shown on the assessment notice or tax notice.

(14) An assessment review board has no jurisdiction to deal with a complaint about designated industrial property or an amount prepared by the Minister under Part 9 as the equalized assessment for a municipality.

2016 c24 s62

#### **Jurisdiction of assessment review boards**

**460.1(1)** A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

- (a) an assessment notice for
  - (i) residential property with 3 or fewer dwelling units, or
  - (ii) farm land,
- or
- (b) a tax notice other than a property tax notice, business tax notice or improvement tax notice.

(2) Subject to section 460(14), a composite assessment review board has jurisdiction to hear complaints about

- (a) any matter referred to in section 460(5) that is shown on
  - (i) an assessment notice for property other than property described in subsection (1)(a), or
  - (ii) a business tax notice or an improvement tax notice,
- or
- (b) a designated officer's decision to refuse to grant an exemption or deferral under section 364.1.

**(3)** In this section, a reference to “improvement tax” includes a business improvement area tax in Part 10, Division 4 and a local improvement tax in Part 10, Division 7.

2016 c24 s62;2017 c22 s37

#### **Address to which a complaint is sent**

**461(1)** A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

- (a) in the case of a complaint about a designated officer’s decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or
- (b) in any other case, not later than the complaint deadline.

**(1.1)** A complaint filed after the complaint deadline is invalid.

**(2)** The applicable filing fee must be paid when a complaint is filed.

**(3)** On receiving a complaint, the clerk must set a date, time and location for a hearing before an assessment review board in accordance with the regulations.

2016 c24 s62;2017 c13 s2(13)

#### **Notice of assessment review board hearing**

**462(1)** If a complaint is to be heard by a local assessment review board, the clerk must

- (a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and
- (b) within the time prescribed by the regulations, notify the municipality, the complainant and any assessed person other than the complainant who is directly affected by the complaint of the date, time and location of the hearing.

**(2)** If a complaint is to be heard by a composite assessment review board, the clerk must

- (a) within 30 days after receiving the complaint, provide the municipality with a copy of the complaint, and
- (b) within the time prescribed by the regulations, notify the Minister, the municipality, the complainant and any assessed person other than the complainant who is directly affected by the complaint of the date, time and location of the hearing.

2016 c24 s62

**Absence from hearing**

**463** If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

- (a) all persons required to be notified were given notice of the hearing, and
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

2016 c24 s62

**Proceedings before assessment review board**

**464(1)** Assessment review boards are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

**(2)** Assessment review boards may require any person giving evidence before them to do so under oath.

**(3)** Members of assessment review boards, including provincial members of panels of composite assessment review boards, are commissioners for oaths while acting in their official capacities.

2016 c24 s62

**Hearings open to public**

**464.1(1)** Subject to subsections (2) and (3), all hearings by an assessment review board are open to the public.

**(2)** If an assessment review board considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open hearing, the assessment review board may conduct all or part of the hearing in private.

**(3)** If all or any part of a hearing is to be held in private, no party may attend the hearing unless the party files an undertaking stating that the party will hold in confidence any evidence heard in private.

**(4)** Subject to subsection (5), all documents filed in respect of a matter before an assessment review board must be placed on the public record.

**(5)** An assessment review board may exclude a document from the public record

- (a) if the assessment review board is of the opinion that disclosure of the document could reasonably be expected

to disclose intimate personal, financial or commercial matters or other matters, and

- (b) the assessment review board considers that a person's interest in confidentiality outweighs the public interest in the disclosure of the document.

**(6)** Nothing in this section limits the operation of any statutory provision that protects the confidentiality of information or documents.

2016 c24 s62

#### **Notice to attend or produce**

**465(1)** If, in the opinion of an assessment review board hearing a complaint,

- (a) the attendance of a person, or
- (b) the production of a document or thing,

is required for the purpose of the hearing, the board may, on application, cause a notice to be served on a person requiring a person to attend or to attend and produce the document or thing.

**(2)** An application under subsection (1) must be made in accordance with the regulations made under section 484.1(n.1).

**(3)** If a person fails or refuses to comply with a notice served under subsection (1), the assessment review board may apply to the Court of Queen's Bench and the Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

2016 c24 s62

#### **Protection of witnesses**

**466** A witness may be examined under oath on anything relevant to a matter that is before an assessment review board and is not excused from answering any question on the ground that the answer might tend to

- (a) incriminate the witness,
- (b) subject the witness to punishment under this or any other Act, or
- (c) establish liability of the witness
  - (i) to a civil proceeding at the instance of the Crown or of any other person, or
  - (ii) to prosecution under any Act,

but if the answer so given tends to incriminate the witness, subject the witness to punishment or establish liability of the witness, it must not be used or received against the witness in any civil proceedings or in any other proceedings under this or any other Act, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

2016 c24 s62

## **Division 2 Decisions of Assessment Review Boards**

### **Decisions of assessment review board**

**467(1)** An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

**(2)** An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).

**(3)** An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- (a) the valuation and other standards set out in the regulations,
- (b) the procedures set out in the regulations, and
- (c) the assessments of similar property or businesses in the same municipality.

**(4)** An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.

RSA 2000 cM-26 s467;2009 c29 s24;2018 c11 s13

### **Appeal to composite assessment review board**

**467.1** A complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1 is an appeal of the decision and a composite assessment review board may, after hearing the complaint, confirm the designated officer's decision or replace it with the board's decision.

2016 c24 s63

### **Assessment review board decisions**

**468(1)** Subject to the regulations, an assessment review board must, in writing, render a decision and provide reasons, including any dissenting reasons,

- (a) within 30 days from the last day of the hearing, or



- (b) before the end of the taxation year to which the complaint that is the subject of the hearing applies,

whichever is earlier.

(2) Despite subsection (1), in the case of a complaint about a supplementary assessment notice, an amended assessment notice or any tax notice other than a property tax notice, an assessment review board must render its decision in writing in accordance with the regulations.

RSA 2000 cM-26 s468;2009 c29 s25

#### **Costs of proceedings**

**468.1** A composite assessment review board may, or in the circumstances set out in the regulations must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.

2009 c29 s26

#### **Effect of order relating to costs**

**468.2** An order of the composite assessment review board under section 468.1 may be registered in the Personal Property Registry and at any land titles office and, on registration, has the same effect as if it were a registered writ of enforcement issued after judgment has been entered in an action by the Court of Queen's Bench.

2009 c29 s26

#### **Notice of decision**

**469** The clerk must, within 7 days after an assessment review board renders a decision, send the board's written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 462(1)(b) or (2)(b), as the case may be.

RSA 2000 cM-26 s469;2009 c29 s27;2016 c24 s64

#### **Judicial review**

**470(1)** Where a decision of an assessment review board is the subject of an application for judicial review, the application must be filed with the Court of Queen's Bench and served not more than 60 days after the date of the decision.

(2) Notice of an application for judicial review must be given to

- (a) the assessment review board that made the decision,
- (b) the complainant, other than an applicant for the judicial review,
- (c) an assessed person who is directly affected by the decision, other than the complainant,

- (d) a municipality, if the decision that is the subject of the judicial review relates to property that is within the boundaries of that municipality, and
- (e) the Minister.

**(3)** If an applicant for judicial review of an assessment review board decision makes a written request for materials to the assessment review board for the purposes of the application, the assessment review board must provide the materials requested within 14 days from the date on which the written request is served.

**(4)** An assessment review board whose decision is the subject of an application for judicial review must, within 30 days from the date on which the board is served with the application, forward to the clerk of the Court of Queen's Bench the certified record of proceedings prepared under Part 3 of the Alberta Rules of Court.

**(5)** Documents excluded from the public record of a hearing by an assessment review board remain excluded from the public record on judicial review unless otherwise ordered by the Court of Queen's Bench.

**(6)** No member of an assessment review board, including a provincial member appointed to a panel of a composite assessment review board, is liable for costs by reason of or in respect of a judicial review under this Act.

RSA 2000 cM-26 s470;2009 c29 s28;  
2014 c13 s35;2016 c24 s65

**470.1** Repealed 2016 c24 s65.

#### **Technical irregularities**

**471(1)** If there has been substantial compliance with this Part, the decision of an assessment review board is not invalid because of a defect in form, a technical irregularity or informality.

**(2)** An assessment review board may correct any error or omission in its decision.

1994 cM-26.1 s471;1996 c30 s44

**472 to 476** Repealed 1995 c24 s73.

### **Division 4 General Matters**

#### **Referral of unfair assessment to Minister**

**476.1** An assessment review board may refer any assessment that it considers unfair and inequitable to the Minister and the Minister may deal with it under sections 324 and 571.

2009 c29 s29

**Required changes to rolls**

**477** The municipality must make any changes to its assessment roll or tax roll, or both, that are necessary to reflect the decision of an assessment review board.

1994 cM-26.1 s477;1995 c24 s74

**Right to continue proceedings**

**478** A person who becomes an assessed person or taxpayer in respect of a property or business when a complaint about the property or business is being dealt with under this Part may become a party to any proceedings started by the previous assessed person or taxpayer.

1994 cM-26.1 s478

**Obligation to pay taxes**

**479** Making a complaint under this Part does not relieve any person from the obligation to pay any taxes owing on any property or business or any penalties imposed for late payment of taxes.

1994 cM-26.1 s479

**Prohibition**

**480(1)** A member of an assessment review board must not hear or vote on any decision that relates to a matter in respect of which the member has a pecuniary interest.

**(2)** For the purposes of subsection (1), a member of an assessment review board 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 section 170.

RSA 2000 cM-26 s480;2009 c29 s30

**Fees**

**481(1)** Subject to the regulations made pursuant to section 484.1(q), the council may set fees payable by persons wishing to make complaints or to be involved as a party or intervenor in a hearing before an assessment review board and for obtaining copies of an assessment review board's decisions and other documents.

**(2)** If the assessment review board makes a decision in favour of the complainant, the fees paid by the complainant under subsection (1) must be refunded.

**(3)** If

- (a) the assessment review board makes a decision that is not in favour of the complainant, and
- (b) on judicial review, the Court of Queen's Bench makes a decision in favour of the complainant,

the fees paid by the complainant under subsection (1) must be refunded.

RSA 2000 cM-26 s481;2009 c29 s31;2016 c24 s66

### **Admissible evidence at hearing**

**482(1)** A copy of

- (a) an assessment roll or tax roll or part of it, or
- (b) an assessment notice or tax notice,

that is certified by a designated officer as being a true copy of the original roll, part of the roll or notice is proof, in the absence of evidence to the contrary, of the existence and validity of the roll, part of the roll or notice and is admissible in evidence without proof of the appointment or signature of the designated officer.

**(2)** A statutory declaration signed by a designated officer is admissible in evidence as proof, in the absence of evidence to the contrary, that

- (a) an assessment notice was sent at least 7 days prior to the notice of assessment date, or
- (b) a tax notice was sent on the date shown on the tax notice.

RSA 2000 cM-26 s482;2017 c13 s1(42)

### **Decision admissible on judicial review**

**483** A copy of a decision of an assessment review board that is certified by the clerk as being a true copy of the original decision is proof, in the absence of evidence to the contrary, of the decision and is admissible in evidence without proof of the appointment or signature of the clerk.

RSA 2000 cM-26 s483;2016 c24 s67

### **Immunity**

**484** The members of an assessment review board, including a provincial member appointed to a panel of a composite assessment review board, are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Part.

RSA 2000 cM-26 s484; 2016 c24 s68

### **Regulations**

**484.1** The Minister may make regulations

- (a) respecting the eligibility of persons to be provincial members;
- (b) respecting the appointment of provincial members to panels of composite assessment review boards;

- (c) prescribing the conditions under which a chair may convene a panel of a local assessment review board consisting of only one member;
- (d) prescribing the conditions under which a chair may convene a panel of a composite assessment review board consisting of only a provincial member;
- (e) respecting the training and qualifications of members of assessment review boards and clerks;
- (f) respecting the setting by the clerk of the date, time and location of a hearing before an assessment review board;
- (g) prescribing the period of time for purposes of section 462(1)(b) and (2)(b);
- (h) respecting the procedures and functions of assessment review boards;
- (h.1) respecting the replacement of members of a panel of an assessment review board;
  - (i) governing the disclosure of evidence in a hearing before an assessment review board;
- (i.1) governing hearings held in private before an assessment review board;
- (i.2) governing the excluding of documents from the public record by an assessment review board;
- (j) respecting the jurisdiction of assessment review boards;
- (k) respecting the authority of assessment review boards to hear complaints and the manner in which the boards are to hear complaints;
- (l) respecting costs that may or must be imposed by a composite assessment review board in respect of a hearing, including, without limitation, regulations respecting
  - (i) the circumstances in which costs must be imposed, and
  - (ii) the amount of costs;
- (m) respecting the rendering of decisions by assessment review boards;

- (n) respecting the circumstances under which a person may act as an agent for an assessed person or taxpayer at a hearing before an assessment review board;
- (n.1) respecting applications referred to in section 465(1);
- (o) respecting any other matter relating to assessment review boards;
- (p) respecting applications for judicial review referred to in section 470;
- (q) setting amounts for any fees that a council may set pursuant to section 481(1).

RSA 2000 cM-26 s484.1;2009 c29 s32;2016 c24 s69

## **Part 12**

### **Municipal Government Board**

#### **Definitions**

**485** In this Part,

- (a) repealed 2016 c24 s70;
- (b) “Board” means the Municipal Government Board and includes any panel of the Municipal Government Board;
- (c) “chair” means the chair of the Board.

RSA 2000 cM-26 s485;2016 c24 s70

### **Division 1**

#### **Establishment and Jurisdiction of the Municipal Government Board**

#### **Appointment of Board members**

**486(1)** There is established a board to be known as the Municipal Government Board consisting of the persons appointed by the Lieutenant Governor in Council, on the recommendation of the Minister.

**(1.1)** The Lieutenant Governor in Council shall designate one of the members to be the chair of the Board.

**(2)** The members of the Board are to be paid

- (a) remuneration at the rates set by the Lieutenant Governor in Council, and
- (b) reasonable travelling and living expenses while carrying out duties as members of the Board away from home,

in accordance with any applicable regulations under the *Alberta Public Agencies Governance Act*.

(3) Repealed 2016 c24 s71.

(4) The chair may delegate to any person any of the powers, duties or functions of the chair.

RSA 2000 cM-26 s486;2009 cA-31.5 s60;2016 c24 s71

#### **Panels of the Board**

**487(1)** The chair must select any 3 or more members of the Board to sit as a panel of the Board unless subsection (1.1) applies.

(1.1) Subject to the conditions prescribed by the regulations, the chair may select one member of the Board to sit as a panel of the Board.

(2) The chair may establish as many panels as the chair considers necessary.

(3) The chair may appoint a presiding officer for a panel but if the chair does not do so, the members of a panel must choose a presiding officer from among themselves.

RSA 2000 cM-26 s487;2016 c24 s72

#### **Qualifications of members**

**487.1** A member of a panel of the Board may not participate in a hearing related to assessment matters unless the member is qualified to do so in accordance with the regulations.

2009 c29 s33

#### **Directors and other staff**

**487.2** In accordance with the *Public Service Act*, there may be appointed a director, case managers, legal counsel and other staff required to carry out the business of the Board.

2016 c24 s73

#### **Jurisdiction of the Board**

**488(1)** The Board has jurisdiction

- (a) to hear complaints about assessments for designated industrial property,
- (b) to hear any complaint relating to the amount set by the Minister under Part 9 as the equalized assessment for a municipality,
- (c) repealed 2009 c29 s34,
- (d) to decide disputes between a management body and a municipality or between 2 or more management bodies,

referred to it by the Minister under the *Alberta Housing Act*,

- (e) to inquire into and make recommendations about any matter referred to it by the Lieutenant Governor in Council or the Minister,
- (e.1) to perform any duties assigned to it by the Minister or the Lieutenant Governor in Council,
- (f) to deal with annexations in accordance with Part 4,
- (g) to decide disputes involving regional services commissions under section 602.15,
- (h) to hear appeals pursuant to section 619,
- (i) to hear appeals from subdivision decisions pursuant to section 678(2)(a),
- (j) to decide intermunicipal disputes pursuant to section 690, and
- (k) to hear appeals pursuant to section 648.1.

**(2)** The Board must hold a hearing under Division 2 of this Part in respect of the matters set out in subsection (1)(a) and (b).

**(3)** Sections 495 to 498, 501 to 504 and 507 apply when the Board holds a hearing to decide a dispute, or to hear an appeal, referred to in subsection (1).

RSA 2000 cM-26 s488;2009 c29 s34;  
2015 c8 s54;2016 c24 s74

#### **ALSA regional plans**

**488.01** In carrying out its functions and in exercising its jurisdiction under this Act and other enactments, the Board must act in accordance with any applicable ALSA regional plan.

2009 cA-26.8 s83

#### **Limit on Board's jurisdiction**

**488.1(1)** The Board has no jurisdiction under section 488(1) to hear a complaint relating to an equalized assessment set by the Minister under Part 9 if the reason for the complaint is

- (a) that the equalized assessment fails to reflect a loss in value where the loss in value has not been reflected in the assessments referred to in section 317,
- (b) that information provided to the Minister by a municipality in accordance with section 319(1) does not properly reflect the relationship between assessments and



the value of property in the municipality for the year preceding the year in which the assessments were used for the purpose of imposing a tax under Part 10, or

- (c) that information relied on by the Minister pursuant to section 319(2) is incorrect.

**(2)** The Board must not hear a complaint about any issue regarding the validity of a regulation or guideline under this Act as it relates to property.

RSA 2000 cM-26 s488.1;2009 c29 s35;2016 c24 s75

#### **Quorum**

**489** A majority of the members of a panel of the Board constitutes a quorum.

1994 cM-26.1 s489

#### **Decision**

**490** A decision of a majority of the members of a panel of the Board is the decision of the Board.

1994 cM-26.1 s490

## **Division 2 Hearings Before the Board**

#### **Form of complaint**

**491(1)** A complaint about an assessment for designated industrial property or relating to the amount of an equalized assessment that is to be dealt with by a hearing before the Board must be in the form prescribed by the regulations and must be filed with the chair within the following periods:

- (a) for a complaint about an assessment for designated industrial property, not later than the complaint deadline;
- (b) for a complaint relating to the amount of an equalized assessment, not later than 30 days from the date the Minister sends the municipality the report described in section 320.

**(1.1)** The form referred to in subsection (1) must be accompanied with the fee, if any, set by regulation under section 527.1.

**(2)** The form referred to in subsection (1) must include

- (a) the reason the matter is being referred to the Board,
- (b) a brief explanation of the issues to be decided by the Board, and

- (c) an address to which any notice or decision of the Board is to be sent.

**(3)** In addition to the information described in subsection (2), in respect of a complaint about an assessment for designated industrial property, the form referred to in subsection (1) must

- (a) indicate what information on an assessment notice is incorrect,
- (b) explain in what respect that information is incorrect,
- (c) indicate what the correct information is, and
- (d) identify the requested assessed value, if the complaint relates to an assessment.

**(4)** In addition to the information described in subsection (2), in respect of a complaint about an amount of an equalized assessment, the form referred to in subsection (1) must

- (a) explain in what respect the amount is incorrect, and
- (b) indicate what the correct amount should be.

RSA 2000 cM-26 s491;2009 c29 s36;  
2016 c24 s76;2017 c13 s1(43)

#### **Complaints about designated industrial property**

**492(1)** A complaint about an assessment for designated industrial property may be about any of the following matters, as shown on the assessment notice:

- (a) the description of any designated industrial property;
- (b) the name and mailing address of an assessed person;
- (c) an assessment;
- (c.1) an assessment class;
- (d) the type of improvement;
- (e) school support;
- (f) whether the designated industrial property is assessable;
- (g) whether the designated industrial property is exempt from taxation under Part 10.

**(1.1)** Any of the following may make a complaint about an assessment for designated industrial property:

- (a) an assessed person;
- (b) a municipality, if the complaint relates to property that is within the boundaries of that municipality.

(2) Repealed 1995 c24 s76.

RSA 2000 cM-26 s492;2016 c24 s77

#### **Duty of chair on receiving a form**

**493(1)** On receiving a form referred to in section 491(1), the chair must set a date, time and location for a hearing before the Board in accordance with the regulations.

(2) If the form relates to a complaint about an assessment for designated industrial property, the chair must advise the provincial assessor that the form has been received.

RSA 2000 cM-26 s493;2009 c29 s37;  
2016 c24 s78;2017 c13 ss1(44),2(14)

#### **Notice of hearing before the Board**

**494(1)** If a matter is to be heard by the Board, the chair must

- (a) within 30 days after receiving a form under section 491(1), provide the municipality with a copy of the form, and
- (b) within the time prescribed by the regulations, notify
  - (i) the municipality,
  - (ii) the person who sent the form to the chair,
  - (iii) the provincial assessor, and
  - (iv) any assessed person who is directly affected by the matter

of the date, time and location of the hearing.

(2) Repealed 2009 c29 s38.

RSA 2000 cM-26 s494;2009 c29 s38;  
2016 c24 s79;2017 c13 ss1(45),2(15)

#### **Absence from hearing**

**495(1)** If any person who is given notice of the hearing does not attend, the Board must proceed to deal with the matter if

- (a) all persons required to be notified were given notice of the hearing, and

- (b) no request for a postponement or an adjournment was received by the Board or, if a request was received, no postponement or adjournment was granted by the Board.

RSA 2000 cM-26 s495;2009 c29 s39

#### **Proceedings before the Board**

**496(1)** The Board is not bound by the rules of evidence or any other law applicable to court proceedings and has power to determine the admissibility, relevance and weight of any evidence.

**(2)** The Board may require any person giving evidence before it to do so under oath.

**(3)** Members of the Board are commissioners for oaths while acting in their official capacities.

1994 cM-26.1 s496

#### **Notice to attend or produce**

**497(1)** When, in the opinion of the Board,

- (a) the attendance of a person is required, or
- (b) the production of a document or thing is required,

the Board may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.

**(2)** If a person fails or refuses to comply with a notice served under subsection (1), the Board may apply to the Court of Queen's Bench and the Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

RSA 2000 cM-26 s497;2009 c53 s119

#### **Protection of witnesses**

**498** A witness may be examined under oath on anything relevant to a matter that is before the Board and is not excused from answering any question on the ground that the answer might tend to

- (a) incriminate the witness,
- (b) subject the witness to punishment under this or any other Act, or
- (c) establish liability of the witness
  - (i) to a civil proceeding at the instance of the Crown or of any other person, or
  - (ii) to prosecution under any Act,

but if the answer so given tends to incriminate the witness, subject the witness to punishment or establish liability of the witness, it must not be used or received against the witness in any civil proceedings or in any other proceedings under this or any other Act, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

1994 cM-26.1 s498

**Decisions of the Board**

**499(1)** On concluding a hearing, the Board may make any of the following decisions:

- (a) make a change with respect to any matter referred to in section 492(1), if the hearing relates to a complaint about an assessment for designated industrial property;
- (b) make a change to any equalized assessment, if the hearing relates to an equalized assessment;
- (c) decide that no change to an equalized assessment or an assessment roll is required;
- (d) decide that a property is not designated industrial property and direct the municipality to appoint an assessor to assess the property.

**(2)** The Board must dismiss a complaint that was not made within the proper time or that does not comply with section 491(1), (2) or (3).

**(3)** The Board must not alter

- (a) any assessment of designated industrial property that has been prepared correctly in accordance with the regulations, and
- (b) any equalized assessment that is fair and equitable, taking into consideration equalized assessments in similar municipalities.

**(4)** The Board may, in its decision,

- (a) include terms and conditions, and
- (b) make the decision effective on a future date or for a limited time.

RSA 2000 cM-26 s499;2009 c29 s40;2016 c24 s80

**Board decisions**

**500(1)** Subject to the regulations, if the hearing relates to a complaint about an assessment for designated industrial property,

the Board must, in writing, render a decision and provide reasons, including any dissenting reasons,

- (a) within 30 days from the last day of the hearing, or
- (b) before the end of the taxation year to which the assessment that is the subject of the hearing applies,

whichever is earlier.

**(2)** Subject to the regulations, if the hearing relates to a complaint about the amount of an equalized assessment, the Board must, in writing, render a decision and provide reasons, including any dissenting reasons,

- (a) within 30 days from the last day of the hearing, or
- (b) within 150 days from the date the Minister sends the municipality the report described in section 320,

whichever is earlier.

RSA 2000 cM-26 s500;2002 c19 s18;2009 c29 s41;  
2016 c24 s135

#### **Costs of proceedings**

**501** The Board may, or in the circumstances set out in the regulations must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.

RSA 2000 cM-26 s501;2009 c29 s42

#### **Effect of decision relating to costs**

**502** An order of the Board under section 501 may be registered in the Personal Property Registry and at any land titles office and, on registration, has the same effect as if it were a registered writ of enforcement issued after judgment has been entered in an action by the Court of Queen's Bench.

RSA 2000 cM-26 s502;2009 c29 s43

#### **Extension of time**

**503** When a decision of the Board requires something to be done within a specified time, the Board may extend the time.

RSA 2000 cM-26 s502;2009 c29 s43

#### **Rehearing**

**504** The Board may rehear any matter before making its decision, and may review, rescind or vary any decision made by it.

1994 cM-26.1 s504

**Notice of decision**

**505** The Board must, within 7 days after it renders a decision, send its written decision and reasons, including any dissenting reasons, to the persons notified of the hearing under section 494(1)(b).

RSA 2000 cM-26 s505;2009 c29 s44

**506, 506.1** Repealed 2016 c24 s81.

**Technical irregularities**

**507(1)** If there has been substantial compliance with this Part, a decision of the Board is not invalid because of a defect in form, a technical irregularity or informality.

**(2)** The Board may correct any error or omission in its decision.

1994 cM-26.1 s507

**Intervention by municipality**

**508(1)** When the council of a municipality considers that the interests of the public in the municipality or in a major part of the municipality are sufficiently concerned, the council may authorize the municipality to become a complainant or intervenor in a hearing before the Board.

**(2)** For the purposes of subsection (1), a council may take any steps, incur any expense and take any proceedings necessary to place the question in dispute before the Board for a decision.

1994 cM-26.1 s508

### **Division 3 Judicial Review of Board Decisions**

**Judicial review of Board decision**

**508.1(1)** Where a decision of the Board is the subject of an application for judicial review, the application must be filed with the Court of Queen's Bench and served not more than 60 days after the date of the decision.

**(2)** Notice of an application for judicial review of a decision referred to in subsection (1) must be given to

- (a) the Board,
- (b) all parties to the hearing before the Board, including any intervenors, other than an applicant for the judicial review,

- (c) any persons who are directly affected by the decision but were not parties or intervenors in the hearing before the Board, if the decision that is the subject of the judicial review relates to an assessment for designated industrial property,
- (d) a municipality, if the decision that is the subject of the judicial review relates to property that is within the boundaries of that municipality, and
- (e) the Minister.

**(3)** If an applicant for judicial review of a Board decision makes a written request for materials to the Board for the purposes of the application, the Board must provide the materials requested within 14 days from the date on which the written request is served.

**(4)** Where a Board decision is the subject of an application for judicial review, the Board must, within 30 days from the date on which the Board is served with the application, forward to the clerk of the Court of Queen's Bench the certified record of proceedings prepared under Part 3 of the *Alberta Rules of Court*.

**(5)** Documents excluded from the public record of a hearing by the Board remain excluded from the public record on judicial review unless otherwise ordered by the Court of Queen's Bench.

**(6)** No member of the Board is liable for costs by reason of or in respect of a judicial review under this Act.

2016 c24 s82

**509 to 513** Repealed 1995 c24 s78.

## **Division 4 Inquiries by the Board**

### **Referrals to the Board**

**514(1)** The Lieutenant Governor in Council may refer any matter to the Board for its recommendations.

**(2)** The Minister may by order refer any question or other matter to the Board for its recommendations.

1994 cM-26.1 s514

### **Report**

**515(1)** On concluding an inquiry, the Board must prepare a report that includes its recommendations.



(2) The Board may make any recommendations it considers appropriate.

(3) The report must be delivered to the Minister.

1994 cM-26.1 s515

## **Division 5 General Matters**

### **Referral of unfair assessment to Minister**

**516** The Board may refer any assessment that it considers unfair and inequitable to the Minister and the Minister may deal with it under sections 571 and 324.

1994 cM-26.1 s516

### **Required changes to rolls**

**517(1)** The municipality must make any changes to its assessment roll or tax roll, or both, that are necessary to reflect the decision of the Board.

(2) The Minister must make any changes to the Minister's assessment roll for designated industrial property that are necessary to reflect the decision of the Board.

RSA 2000 cM-26 s517;2009 c29 s46;  
2016 c24 s135

### **Right to continue proceedings**

**518** A person who becomes an assessed person or taxpayer in respect of a property or business when a complaint or an appeal about the property or business is being dealt with under this Part may become a party to any proceedings started by the previous assessed person or taxpayer.

1994 cM-26.1 s518

### **Obligation to pay taxes**

**519** Sending a form to the Board under section 491(1) does not relieve any person from the obligation to pay any taxes owing on the property or business or any penalties imposed for late payment of taxes.

RSA 2000 cM-26 s519;2017 c13 s1(46)

### **Prohibition**

**520(1)** A member of the Board must not hear or vote on any decision or recommendation that relates to a matter in respect of which the member has a pecuniary interest.

(2) For the purposes of subsection (1), 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 section 170.

RSA 2000 cM-26 s520;2009 c29 s47

**Power of Board re contempt**

**521** A person who commits or does any act, matter or thing that would, if done in or in respect of the Court of Queen's Bench, constitute a contempt of the Court is in contempt of the Board, and on an application by the Board, the Court of Queen's Bench may commit that person for contempt of the Board, and the Court has the same power of committal in respect of contempt of the Board as it has in respect of contempt of the Court.

1994 cM-26.1 s521

**522** Repealed 2009 c29 s48.

**Rules re procedures**

**523** The Board may make rules regulating its procedures.

1994 cM-26.1 s523

**Powers of the Board**

**524(1)** The Board may request copies of statements, reports, documents or information of any kind from the designated officers of any local authority.

**(2)** The Board may request, in writing, copies of any certificates or certified copies of documents from the Registrars of Titles in the different land registration districts, the Minister responsible for this Act or the Minister of Transportation.

**(3)** The Board or any member of the Board may at any time search the public records of the Land Titles Offices.

RSA 2000 cM-26 s524;2007 c16 s5;2013 c10 s21

**Admissible evidence at hearing**

**525(1)** A document purporting to have been issued by a corporation or any officer, agent or employee of a corporation, or by any other person for or on its behalf, may be considered by the Board as proof, in the absence of evidence to the contrary, that the document was issued by the corporation.

**(2)** A copy of

- (a) an assessment roll or tax roll or part of it, or
- (b) an assessment notice or tax notice,

that is certified by a designated officer as being a true copy of the original roll, part of the roll or notice is proof, in the absence of evidence to the contrary, of the existence and validity of the roll, part of the roll or notice and is admissible in evidence without proof of the appointment or signature of the designated officer.

**(3)** A statutory declaration signed by a designated officer is admissible in evidence as proof, in the absence of evidence to the contrary, that

(a) an assessment notice was sent at least 7 days prior to the notice of assessment date, or

(b) a tax notice was sent on the date shown on the tax notice.

RSA 2000 cM-26 s525;2017 c13 s1(47)

#### **Hearings open to public**

**525.1(1)** Subject to subsections (2) and (3), all hearings are open to the public.

**(2)** If the Board considers it necessary to prevent the disclosure of intimate personal, financial or commercial matters or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open hearing, the Board may conduct all or part of the hearing in private.

**(3)** If all or any part of a hearing is to be held in private, no party may attend the hearing unless the party files an undertaking stating that the party will hold in confidence any evidence heard in private.

**(4)** Subject to subsection (5), all documents filed in respect of a matter before the Board must be placed on the public record.

**(5)** The Board may exclude a document from the public record

(a) if the Board is of the opinion that disclosure of the document could reasonably be expected to disclose intimate personal, financial or commercial matters or other matters, and

(b) the Board considers that a person's interest in confidentiality outweighs the public interest in the disclosure of the document.

**(6)** Nothing in this section limits the operation of any statutory provision that protects the confidentiality of information or documents.

2016 c24 s83

**Decision admissible on judicial review**

**526** A copy of a decision of the Board that is certified by the person who presided at the hearing as being a true copy of the original decision is proof, in the absence of evidence to the contrary, of the decision and is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

1994 cM-26.1 s526

**Immunity**

**527** The members of the Board are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Part.

1994 cM-26.1 s527

**Regulations**

**527.1** The Minister may make regulations

- (a) respecting the training and qualifications of members of the Board and the chair or the chair's delegate;
- (b) respecting the setting by the chair of the date, time and location for a hearing before the Board;
- (c) prescribing the period of time for purposes of section 494(1)(b);
- (d) respecting the conditions under which the chair may appoint one member of the Board to sit as a panel of the Board;
- (e) respecting the procedures and functions of the Board;
- (f) governing the disclosure of evidence in a hearing before the Board;
- (f.1) governing hearings held in private before the Board;
- (f.2) governing the excluding of documents from the public record by the Board;
- (g) respecting costs that may or must be imposed by the Board in respect of a hearing, including, without limitation, regulations respecting
  - (i) the circumstances in which costs must be imposed, and
  - (ii) the amount of costs;

- (h) respecting the circumstances under which a person may act as an agent for an assessed person or taxpayer at a hearing before the Board;
- (i) respecting the rendering of decisions by the Board;
- (j) respecting applications for judicial review referred to in section 508.1;
- (k) setting fees payable by complainants, or by parties, intervenors or others who appear at hearings before the Board or at inquiries conducted by the Board, and for obtaining copies of the Board's decisions and other documents.

RSA 2000 cM-26 s527.1;2009 c29 s49;2016 c24 s84

## **Part 13**

### **Liability of Municipalities, Enforcement of Municipal Law and Other Legal Matters**

#### **Division 1**

#### **Liability of Municipalities**

##### **Acting in accordance with statutory authority**

**527.2** Subject to this and any other enactment, a municipality is not liable for damage caused by any thing done or not done by the municipality in accordance with the authority of this or any other enactment unless the cause of action is negligence or any other tort.

1999 c11 s29

##### **Non-negligence actions**

**528** A municipality is not liable in an action based on nuisance, or on any other tort that does not require a finding of intention or negligence, if the damage arises, directly or indirectly, from roads or from the operation or non-operation of

- (a) a public utility, or
- (b) a dike, ditch or dam.

1994 cM-26.1 s528

##### **Exercise of discretion**

**529** A municipality that has the discretion to do something is not liable for deciding not to do that thing in good faith or for not doing that thing.

1994 cM-26.1 s529

##### **Inspections and maintenance**

**530(1)** A municipality is not liable for damage caused by