

OFFICE CONSOLIDATION

BYLAW NUMBER 25M2010

**BEING A BYLAW OF THE CITY OF CALGARY
TO ESTABLISH
ASSESSMENT REVIEW BOARDS**

(Amended by 59M2010, 74M2011, 33M2012, 51M2012, 43M2013, 75M2014, 49M2015, 37M2016, 10M2017, 15M2017)

WHEREAS the *Municipal Government Act*, R.S.A. 2000, c. M-26, provides that a municipal council may by bylaw establish one or more local assessment review boards and one or more composite assessment review boards;

AND WHEREAS the Municipal Council of The City of Calgary wishes to establish local assessment review boards and composite assessment review boards for the purpose of hearing complaints regarding those assessment and taxation matters set out in Section 460 of the *Municipal Government Act*;

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

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

INTERPRETATION AND DEFINITIONS

1. (1) The Bylaw may be cited as the “Calgary Assessment Review Boards Bylaw”.

(2) In this Bylaw:

“*Assessment Review Boards*” means the Local Assessment Review Boards and Composite Assessment Review Boards established by Sections 2(1) and 3(1) of this Bylaw;

“*Assessor*” means an assessor as defined by Section 284(1)(d) of the *Municipal Government Act*;

“*City Clerk*” means the person appointed as designated officer under bylaw 73M94, or a person delegated certain functions by the City Clerk;

“*City Manager*” means the person designated by Council as its chief administrative officer, or that person’s designate;

“*complaint*” means a complaint about an assessment or tax applicable to a particular assessment or tax roll number as described in Section 460 of the *Municipal Government Act*;

“*Council*” means the municipal council of the City of Calgary described in Sections 142 and 143 of the *Municipal Government Act*;

“*filing fee*” means the sum of money required to be paid by a complainant, party or intervenor, as established by Council under Section 481 of the *Municipal Government Act*, in order that any matter relating to a complaint may be heard by an Assessment Review Board;

“*provincial member*” means a person appointed to a Composite Assessment Review Board pursuant to Subsection 454.2(2) of the *Municipal Government Act*.

- (3) Where this Bylaw refers to a statute, regulation or other bylaw, it includes reference to any statute, regulation or other bylaw that may be substituted therefor.
- (4) Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.
- (5) All schedules attached to this Bylaw form part of this Bylaw.

LOCAL ASSESSMENT REVIEW BOARDS

2. (1) There are hereby established Local Assessment Review Boards for the City of Calgary pursuant to Section 454 of the *Municipal Government Act*.
- (2) The number and composition of the Local Assessment Review Boards described in Section 2(1) shall be as described in Schedule “1” attached hereto.
- (3) Council may by resolution appoint persons to serve on any Local Assessment Review Board.

COMPOSITE ASSESSMENT REVIEW BOARDS

3. (1) There are hereby established Composite Assessment Review Boards for the City of Calgary pursuant to Section 454 of the *Municipal Government Act*.
- (2) The number and composition of the Composite Assessment Review Boards described in Section 3(1), other than provincial members, shall be as described in Schedule “2” attached hereto.
- (3) Council may by resolution appoint persons to serve on any Composite Assessment Review Board, other than a provincial member.

GENERAL CHAIRMAN

4. (1) The person named in Schedule “3” attached hereto is hereby named General Chairman of the Assessment Review Boards.

- (2) All members of the Local Assessment Review Board and Composite Assessment Review Board, including provincial members, shall report to the General Chairman.
- (3) The General Chairman may establish rules, procedures and policies for the administration of the Assessment Review Boards.
- (4) The General Chairman shall not establish any rule, procedure or policy that is inconsistent with the Municipal Government Act, its regulations, or this Bylaw.

PRESIDING OFFICERS

5. (1) The members of each Local Assessment Review Board must choose a presiding officer from among themselves.
- (2) The provincial member is the presiding officer of a Composite Assessment Review Board.
- (3) The names of the presiding officers of each Local Assessment Review Board and of each Composite Assessment Review Board shall be lodged with the Clerk of the Assessment Review Boards.

TERM

6. (1) The General Chairman, the members of each Local Assessment Review Board and the members, other than a provincial member, of each Composite Assessment Review Board shall hold office for a twelve-month term commencing on April 1st of each year and ending on March 31st of the following year.
- (2) Despite subsection (1), the General Chairman, the members of each Local Assessment Review Board and the members, other than a provincial member, of each Composite Assessment Review Board appointed pursuant to Bylaw 49M2015 shall hold office commencing on January 1st, 2016 and ending on March 31st, 2017.

(37M2016, 2016 October 04)

TERM LIMITS

- 6.1 (1) The General Chairman, a member of a Local Assessment Review Board and a member, other than a provincial member, of a Composite Assessment Review Board shall not serve more than a cumulative maximum of twelve terms.
- (2) Any terms served by a member prior to April 1, 2017 are not included in the calculation of terms served for the purposes of subsection (1).

(37M2016, 2016 October 04)

VACANCIES

7. (1) Vacancies which occur on any Local Assessment Review Board shall be filled by the Mayor following consultation with the City Clerk.

- (2) Vacancies, other than that of a provincial member, which occur on any Composite Assessment Review Board shall be filled by the Mayor following consultation with the City Clerk.

SUBSTITUTION OF MEMBERS

8. (1) If a member of a Local Assessment Review Board or a member, other than a provincial member, of a Composite Assessment Review Board is for any reason unable to attend a hearing, the General Chairman may temporarily appoint a member from any other Local Assessment Review Board or a member, other than a provincial member, of a Composite Assessment Review Board as a substitute member for that hearing.
- (2) The General Chairman is an authorized substitute for any member of a Local Assessment Review Board or for any member of a Composite Assessment Review Board, other than a provincial member.

REMUNERATION OF MEMBERS

9. (1) The remuneration and expenses payable to each member shall be as determined by the City Clerk in consultation with the General Chairman.
- (2) The remuneration and expenses payable to the General Chairman shall be as determined by the City Clerk in consultation with the City Manager or his designate.

CLERK OF THE ASSESSMENT REVIEW BOARDS

10. The City Clerk is hereby appointed as the designated officer to act as the Clerk of the Assessment Review Boards having jurisdiction in the City of Calgary.

SCHEDULING OF HEARINGS

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

WITHDRAWAL BY AGREEMENT

12. If a complainant withdraws his or her complaint on agreement with the assessor, the complainant must provide signed confirmation of such agreement to Clerk of the Assessment Review Boards at least three (3) business days prior to the date scheduled for the hearing of the complaint.

FEES

13. The Clerk of the Assessment Review Boards may charge fees as set out in Schedule "4" attached hereto.

ONE MEMBER LOCAL ASSESSMENT REVIEW BOARD

14. (1) There are hereby established One Member Local Assessment Review Boards for the City of Calgary pursuant to Section 454.1(2) of the Municipal Government Act.
- (2) The number and composition of the One Member Local Assessment Review Boards described in Section 14(1) shall be as described in Schedule "5" attached hereto.

ONE MEMBER COMPOSITE ASSESSMENT REVIEW BOARD

15. There is hereby established a One Member Composite Assessment Review Board for the City of Calgary pursuant to Section 454.2(3) of the Municipal Government Act.

REPEAL AND TRANSITION

16. (1) Bylaw 55M98 is hereby repealed.
- (2) Despite the repeal of Bylaw 55M98, that Bylaw continues to apply to all complaints filed with respect to the 2009 and previous taxation years.
17. Bylaw 40M99 is hereby repealed.
18. This Bylaw comes into effect on the day it is passed.

READ A FIRST TIME THIS 22ND DAY OF MARCH, 2010.

READ A SECOND TIME THIS 22ND DAY OF MARCH, 2010.

READ A THIRD TIME THIS 22ND DAY OF MARCH, 2010.

(Sgd.) D. Bronconnier
MAYOR

(Sgd.) D. Garner
CITY CLERK

SCHEDULE "1"

2017/2018 LOCAL ASSESSMENT REVIEW BOARDS

Board 1

Ian Fraser
Alfredo Wong
Peter Loh

Board 2

Marsha Graham
Allan Zindler
Steve Klimuk

Board 3

Richard Cochrane
Robert Matheson
Greg Shumlich

Board 4

Walter Paterson
Raymond Deschaine
Jim Kerrison

Board 5

Paul McKenna
Borodin Jerchel
Robert P. Kodak

Board 6

Dale Morice
Stanley Matlashewski
J.F. (Joy) Stuber

Board 7

Ann Huskinson
Dwight Julien
Yvette Nesry

Board 8

Joseph Massey
Barry Bickford
Tammy McCorkell

Board 9

Philip Pask
Douglas Pollard
Deborah Petriuk

Board 10

Terry Usselman
Philip Cross
Sandra Robertson

Board 11

Arlene Blake
Andrew Maciag
Kelly Moi

Board 12

James Lam
Helen Ang
Larry Revitt

Board 13

Peggy Grace
Susanita de Diego
Paul Huskinson

Board 14

Ivan Weleschuck
Kamaljit Sharma
Brian Loach

Board 15

Wayne Kipp
Terry Livermore
Jim Rankin

Board 16

Richard Cochrane
James Pratt
Marsha Graham

(59M2010, 2011 January 01)
(74M2011, 2012 January 01)
(51M2012, 2013 January 01)
(43M2013, 2014 January 01)
(75M2014, 2015 January 01)
(49M2015, 2016 January 01)
(15M2017, 2017 April 01)

SCHEDULE "2"

2017/2018 COMPOSITE ASSESSMENT REVIEW BOARDS

Note: Does not include provincial MGB members who chair the Composite Assessment Review Boards.

Board 1

Ian Fraser
Alfredo Wong

Board 2

James Lam
Kelly Moi

Board 3

Marsha Graham
Peter Loh

Board 4

Helen Ang
Steve Klimuk

Board 5

Paul McKenna
Raymond Deschaine

Board 6

Dale Morice
Richard Cochrane

Board 7

Ann Huskinson
Robert Matheson

Board 8

Stanley Matlashewski
Jim Kerrison

Board 9

Borodin Jerchel
Deborah Petriuk

Board 10

Terry Usselman
Robert P. Kodak

Board 11

Arlene Blake
Tammy McCorkell

Board 12

Greg Shumlich
J.F. (Joy) Stuber

Board 13

Dwight Julien
Andrew Maciag

Board 14

Wayne Kipp
Yvette Nesry

Board 15

Joseph Massey
Larry Revitt

Board 16

Philip Pask
Douglas Pollard

Board 17

Jim Rankin
Ivan Weleschuck

Board 18

Helen Ang
Allan Zindler

Board 19

Peggy Grace
Brian Loach

Board 20

Paul Huskinson
Terry Livermore

Board 21

Walter Paterson
Kamaljit Sharma

Board 22

Barry Bickford
Susanita de Diego

Board 23

Philip Cross
Sandra Robertson

(59M2010, 2011 January 01)
(74M2011, 2012 January 01)
(51M2012, 2013 January 01)
(43M2013, 2014 January 01)
(75M2014, 2015 January 01)
(49M2015, 2016 January 01)
(15M2017, 2017 April 01)

SCHEDULE "3"

2017-2018 GENERAL CHAIRMAN OF THE ASSESSMENT REVIEW BOARDS

John Mathias

(59M2010, 2011 January 01)
(74M2011, 2012 January 01)
(51M2012, 2013 January 01)
(43M2013, 2014 January 01)
(75M2014, 2015 January 01)
(49M2015, 2016 January 01)
(10M2017, 2017 April 01)

SCHEDULE "4"

FEES

Copy of Notice of Hearing	\$10.00
Copy of Notice of Decision	\$10.00
Copy of Transcript	actual cost of transcript plus \$25.00 Administration Fee

SCHEDULE "5"

2017/2018 ONE MEMBER LOCAL ASSESSMENT REVIEW BOARDS

One Member Local Assessment Review Board 1

John Mathias

One Member Local Assessment Review Board 2

Ian Fraser

One Member Local Assessment Review Board 3

Walter Paterson

One Member Local Assessment Review Board 4

Barry Bickford

One Member Local Assessment Review Board 5

Terry Usselman

One Member Local Assessment Review Board 6

Peggy Grace

One Member Local Assessment Review Board 7

Ann Huskinson

(59M2010, 2011 January 01)
(74M2011, 2012 January 01)
(33M2012, 2012 May 07)
(51M2012, 2013 January 01)
(43M2013, 2014 January 01)
(75M2014, 2015 January 01)
(49M2015, 2016 January 01)
(15M2017, 2017 April 01)