

**Village of Warburg
Bylaw # 209/25**

**A BYLAW OF THE VILLAGE OF WARBURG, IN THE
PROVINCE OF ALBERTA TO AMEND THE REGIONAL
ASSESSMENT REVIEW BOARD BYLAW 158/18.**

PURSUANT to part 17 of the *Municipal Government Act* the Council of the Village of Warburg enacts the following amendment to Bylaw 158/18, the Regional Assessment Review Board Bylaw:

That Bylaw 158/18 is amended by adding the following new provisions after Section 3.0 Establishment of Regional Assessment Review Board:

3A. Establishment of Local and Composite Assessment Review Boards

3A.1 The Village of Warburg hereby establishes: a Local Assessment Review Board (LARB), and a Composite Assessment Review Board (CARB), in accordance with Section 454 of the *Municipal Government Act*.

3A.2 The Village of Warburg jointly establishes, with partner municipalities, a Regional Assessment Review Board to exercise the functions of the LARB and CARB within the Village of Warburg and those of the partner municipalities.

3B. Jurisdiction

3B.1 The LARB shall hear residential property assessment complaints involving three (3) or fewer dwelling units and farmland.

3B.2 The CARB shall hear all other property assessment complaints, including non-residential, commercial, and industrial properties.

3B.3 Neither the LARB nor the CARB has jurisdiction over matters excluded under Section 460 of the *Municipal Government Act*, including tax rates or tax notices.

3C. Board Membership

3C.1 All members must successfully complete the training prescribed by the Minister before participating in a hearing.

3C.2 LARB Panels:

- i) Normally composed of three (3) members, with not more than one councillor.
- ii) May consist of one (1) member, provided that person is not a councillor.

3C.3 CARB Panels:

- i) Composed of two (2) members and one (1) provincial member appointed by the Minister.
- ii) Not more than one councillor may sit on a CARB panel.
- iii) The provincial member shall chair every CARB hearing.

3D. Clerk of the Board

3D.1 Council shall appoint a Clerk of the Assessment Review Board in accordance with Section 456 of the MGA.

3D.2 The Clerk is responsible for:

- i) setting hearing dates,
- ii) issuing notices of hearing,

- iii) recording and distributing decisions, and
- iv) maintaining records in accordance with the Act and regulations.

3D.3 For the Regional Board, the Clerk shall be appointed by Leduc County, with authority to delegate duties to Acting Clerks.

3E. Hearings & Procedures

3E.1 Hearings shall be conducted in public, except where information is protected under the Assessment to Information Act or MGA Section 464.1.

3E.2 Complaints must:

- i) be filed on the prescribed form set out in the Matters Relating to Assessment Complaints Regulation,
- ii) be submitted within sixty (60) days of the assessment notice date, and
- iii) be accompanied by the applicable fee set by the Village's Fee Bylaw.

3E.3 The Board shall issue a written decision with reasons within thirty (30) days after the conclusion of a hearing.

3F. Appeals

3F.1 Decisions of the LARB and CARB may be appealed to the Court of King's Bench on a question of law or jurisdiction.

3F.2 Decisions of the CARB relating to property assessments valued over \$50,000 may also be appealed to the Municipal Government Board (MGB).

Read a first time this 14th day of October, A.D. 2025.

Read a second time this 14th day of October, A.D. 2025.

Read a third time and finally and unanimously passed this 14th day of October, A.D. 2025.

SEAL



Mayor Dwayne Mayr



Christine Pankewitz
Municipal Administrator