

BYLAW 2026-21

A BYLAW OF THE COUNTY OF ST. PAUL IN THE PROVINCE OF ALBERTA TO ESTABLISH A REGIONAL ASSESSMENT REVIEW BOARD.

Whereas, pursuant to section 454 of the *Municipal Government Act*, RSA 2000, M-26 and amendments thereto, a council must establish a Local Assessment Review Board (LARB) and a Composite Assessment Review Board (CARB);

Whereas, pursuant to section 455 of the *Municipal Government Act*, RSA 2000, M-26 and amendments thereto, two or more councils may agree to jointly establish a LARB or CARB to have jurisdiction in their municipalities as a Regional Assessment Review Board;

Whereas, an Agreement must provide for the procedure and conduct of the Regional Assessment Review Board, and the functions and duties of its clerks and members;

Whereas the Council of the County of St. Paul No. 19 deems it necessary to establish a Regional Assessment Review Board to hear assessment appeals within the municipal boundaries of County of St. Paul No. 19, County of Two Hills, Summer Village of Horseshoe Bay, Town of Elk Point and Town of St. Paul.

Now Therefore, the Council of the County of St. Paul No. 19, in the Province of Alberta, duly assembled hereby enacts:

1.0 TITLE

1.1 This Bylaw may be cited as the “Regional Assessment Review Board Bylaw”.

2.0 ESTABLISHMENT

2.1 The Councils of the Participating Municipalities hereby jointly establish a Joint Local Assessment Review Board to exercise the functions of a Local Assessment Review Board.

2.2 The Regional Assessment Review Board shall have jurisdiction to exercise the functions of a Local Assessment Review Board under the provisions of the *Municipal Government Act* in respect of assessment complaints made by taxpayers of the Participating Municipalities.

2.3 The Councils of the Participating Municipalities hereby jointly establish a Joint Composite Assessment Review Board in the municipalities.

2.4 The Regional Assessment Review Board shall have jurisdiction to exercise the functions of a Composite Assessment Review Board under the provisions of the *Municipal Government Act* in respect of assessment complaints made by

taxpayers of the Participating Municipalities.

2.5 A Regional Assessment Review Board is hereby established.

2.6 The County of St. Paul No. 19 is hereby authorized to enter into an agreement with County of Two Hills, Summer Village of Horseshoe Bay, Town of Elk Point and Town of St. Paul to provide for the following:

(a) the hearing of the assessment appeals within the boundaries of the municipalities;

(b) the procedure and conduct of the Regional Assessment Review Board and its members; and

(c) the functions and duties of the Regional Assessment Review Board

3.0 RECISSION

3.1 Bylaw 2023-14 is hereby repealed.

This Bylaw shall come into force and effect immediately upon the passing thereof.

Read a first time in Council this 25th day of August, A.D. 2026.

Read a second time in Council this 25th day of August, A.D. 2026.

Read a third time in Council this 25th day of August, A.D. 2026.

(Original signed by Deputy Reeve M. Fodness)

(Original signed by CAO J. Wallsmith)

Deputy Reeve

Chief Administrative Officer