Province of Alberta

MUNICIPAL GOVERNMENT ACT

Revised Statutes of Alberta 2000
Chapter M-26

Current as of August 1, 2022

Office Consolidation

© Published by Alberta King's Printer

Alberta King's Printer
Suite 700, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952

E-mail: kings-printer@gov.ab.ca
Shop on-line at kings-printer.alberta.ca

Copyright and Permission Statement

The Government of Alberta, through the Alberta King's Printer, holds copyright for all Alberta legislation. Alberta King's Printer permits any person to reproduce Alberta's statutes and regulations without seeking permission and without charge, provided due diligence is exercised to ensure the accuracy of the materials produced, and copyright is acknowledged in the following format:

© Alberta King's Printer, 20__.*

*The year of first publication of the legal materials is to be completed.

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:

2016 c24 s91(d) amends s616; s106 amends s650(1); s110 amends s655(1)(b); s123(a) amends s680; s129 (2020 c39 s9 - effective December 9, 2020) 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(61) amends s666; s1(62) amends s667; s1(63) amends s670(1); s1(64) adds s670.2.

2020 c35 s24 amends s596(1)(b).

2022 c16 s9 amends ss297, 298(1)(y); repeals and substitutes s354(3.1).

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.

	Alta. Reg.	*Amendments*
Municipal Government Act		
Aeronautics Act Agreements	33/2014	*10/2016, 157/2020*
Airport Vicinity Protection Area Repeal	99/97	
Airport Vicinity Protection Area Repeal	92/98	
Airport Vicinity Protection Areas		
Calgary International	177/2009	*192/2010, 71/2014, 186/2017, 177/2018, 124/2019, 158/2020, 34/2021, 163/2021*
Edmonton International	55/2006	*86/2016, 185/2017, 83/2022*
NOTE: AR 83/2022 s3 comes into force on May 20, 2023		
Business Improvement Area	93/2016	*123/2021*
Calgary Metropolitan Region Board	190/2017	*102/2021, 53/2022*
Canmore Undermining Exemption from Liability	113/97	*221/2004*
Canmore Undermining Review	34/2020	
City of Calgary Charter, 2018	40/2018	*18/2019, 56/2019, 187/2019*
NOTE: Certain provisions of AR 18/2019 *come into force on later dates. See AR 40/2018*		
City of Calgary Debt Service Limit Exception	165/2011	*184/2016, 294/2020*
City of Calgary Rivers District Community Revitalization Levy	232/2006	*181/2016, 266/2018*
City of Edmonton Belvedere Community Revitalization Levy	57/2010	*234/2020*
City of Edmonton Capital City Downtown Community Revitalization Levy	141/2013	
City of Edmonton Charter, 2018	39/2018	*19/2019, 56/2019, 187/2019*
NOTE: Certain provisions of AR 19/2019 come into force on later dates. See AR 39/2018.		
City of Edmonton the Quarters Downtown Community Revitalization Levy	173/2010	*235/2020*
Clean Energy Improvements	212/2018	*153/2020*
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, 220/2018, 56/2019, 295/2020*
Council and Council Committee Meetings (Ministerial) Repeal 203/2019
Crown Land Area Designation ..... 239/2003 ..... *29/2013, 204/2017*
Crowsnest Past Repeal 38/2022
Debt Limit ..... 255/2000 ..... *25/2005, 100/2006, 253/2009, 5/2010, 13/2013, 171/2015, 294/2020, 61/2022*
Determination of Population Repeal 152/2020
Edmonton Metropolitan Region Board ..... 189/2017 ..... *103/2021*
Extension of Linear Property Repeal 247/2017
Financial Information Return ..... 158/2000 ..... *71/2004, 35/2007, 68/2008, 170/2009, 112/2014, 191/2018*
Intermunicipal Collaboration Framework Repeal 188/2019
Matters Related to Subdivision and Development 84/2022
Matters Relating to Assessment Complaints ..... 310/2009 ..... *215/2012, 130/2017, 220/2018*
Matters Relating to Assessment Complaints, 2018 ..... 201/2017
Matters Relating to Assessment Sub-classes 202/2017
Matters Relating to Assessment and Taxation ..... 220/2004 ..... *307/2006, 245/2008, 257/2009, 330/2009, 184/2012, 130/2017, 220/2018*
Matters Relating to Assessment and Taxation, 2018 ..... 203/2017 ..... *185/2018, 146/2019*
Municipal Investment 149/2022
Municipal Corporate Planning 192/2017
Municipal Gas Systems Core Market ..... 93/2001 ..... *354/2003, 254/2007, 129/2008, 127/2013, 183/2017, 24/2020*
Municipal Government Act Regulations Repeal 192/2018
Municipally Controlled Corporations ..... 112/2018 ..... *79/2021*
Off-site Levies ..... 187/2017 ..... 53/2018, *101/2021*

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, 123/2020, 173/2021*
Public Participation Policy 193/2017
Qualifications of Assessor ..... 233/2005 ..... *307/2006, 63/2012, 96/2017*
Social and Affordable Housing Accommodation Exemption 12/2022
NOTE: AR 12/2022 comes into force on the coming into force of the Alberta Housing Amendment Act, 2021
Regional Services / Commissions
Regional Services Commissions Repeal 122/2020
Subdivision and Development Forms Repeal 194/2017
SuperNet Assessment ..... 91/2016 ..... *190/2018*
Supplementary Accounting Principles and Standards ..... 313/2000 ..... *62/2004, 171/2009, 108/2013, 111/2014, 191/2018*
Well Drilling Equipment Tax Rate 293/2020

MUNICIPAL GOVERNMENT ACT

Chapter M-26

Table of Contents

1 Interpretation
2 Application of Act
2.1 Indian reserves

Part 1
Purposes, Powers and Capacity of Municipalities

3 Municipal purposes
4 Corporation
5 Powers, duties and functions
6 Natural person powers

Part 2
Bylaws

Division 1
General Jurisdiction

7 General jurisdiction to pass bylaws
7.1 Face mask and proof of COVID-19 vaccination bylaws
8 Powers under bylaws
9 Guides to interpreting power to pass bylaws
10 Bylaw passing powers in other enactments
11 Relationship to natural person powers

Division 2
Scope of Bylaws

12 Geographic area of bylaws
13 Relationship to Provincial law

Part 3
Special Municipal Powers and Limits on Municipal Powers

Division 1
Expropriation

14 Expropriation powers
15 Expropriating part of a parcel

Division 2
Roads

16 Title to roads
16.1 Acquiring land for roads by agreement
17 Disposal of estate or interest in roads
18 Control of roads
19 Rocky Mountains Forest Reserve
20 Specialized municipalities
21 Land abutting roads
22 Road closure
23 Compensation
26 Temporary roads and rights of way
27 Leases
27.1 Forestry roads
27.2 Forestry road agreement
27.5 Unauthorized commercial or industrial use
27.6 Existing agreements

Division 3
Public Utilities

General

28 Definitions
28.1 Interpretation
29 Composition of system or works
30 Long-term supply agreements to public utilities
31 Regulation of gas supply obtained from direct sellers
32 Other authorizations and approvals

Municipal Public Utilities

33 Prohibiting other public utilities
33.1 Exception
34 Duty to supply utility service
35 Parcels adjacent to roads and easements
36 Right of entry - main lines

37 Service connections - owner
38 Service connections - municipality
39 Restoration and costs
40 Buildings
41 Discontinue providing public utility
42 Liability for public utilities charges
43 Appeal
44 Dispute with other municipalities

Non-municipal Public Utilities

45 Granting rights to provide utility service
45.1 Exception
46 Prohibiting other non-municipal public utilities
46.1 Exception
47 Renewals

Division 5
Business Improvement Areas

50 Purpose
51 Board
52 Civil liability of board members
53 Regulations

Division 6
Miscellaneous Powers

54 Providing services in other areas
55 Sharing taxes and grants
56 Civic holidays
57 Census
58 Road names
59 Hamlets
60 Bodies of water
61 Granting rights over property

Division 7
Revision and Consolidation of Bylaws

62.1 Definitions
63 Revising bylaws
65 Requirements relating to revised bylaws
66 Effects of revised bylaws
67 References to repealed bylaws
69 Consolidation of bylaws

Division 8
Limits on Municipal Powers

70 Disposal of land
71 Mines and minerals
72 Acquisition of land outside municipal boundaries
74,74.1 Firearms
75 Forest and Prairie Protection Act

Division 9
Controlled Corporations

75.1 Control of corporations
75.2 Financial statements and other reports
75.3 Material change
75.4 Utility services provided by controlled corporation
75.5 Regulations

Part 4
Formation, Fundamental Changes and Dissolution

Division 1
General Criteria

76 Principles, standards and criteria

Division 2
Formation

76.1 Definition of formation order
77 Types of municipality that may be formed
85 Initiating formation
87 Public input
87.1 Specialized municipality
88 Formation order
89 Contents of order
89.1 Summer village
90 Official administrator

Division 3
Change of Status

90.1 Definition of order
91 Meaning of change of status
91.1 Summer village
93 Initiation of change of status
94 Public input
96 Change of status order

97 Contents of order
97.2 Effect of change of status

Division 4
Change of Name

98 Change of name order
99 Effect of change of name

Division 5
Amalgamation

99.1 Interpretation where 2 or more initiating municipal authorities
100 Application
101 Restriction on amalgamation
102 Initiation of amalgamation proceedings
103 Initiation by municipal authority
104 Direct negotiations
105 Report on negotiations
106 Disposition of report
107 Initiation by Minister
108 Notice by Minister
110 Amalgamation order
111 Contents of order
112 Official administrator

Division 6
Annexation

112.1 Mediation
113 Application
114 Restriction on annexation
115 Annexations of same land
116 Initiation of annexation
117 Direct negotiations
118 Report on negotiations
119 Disposition of report
120 Notice of Tribunal's intent to recommend annexation
120.1 Where no objections filed
121 Where objections filed or no general agreement
122 Notice of hearing and costs
123 Tribunal's report
124 Contents of report
125 Annexation order
127 Contents of order

127.1 Public utilities
128 Annexation refused
128.1 Regulations

Division 7
Dissolution

129 Application
130 Viability review
130.1 Completion of viability review
130.3 Further actions of Minister
130.4 Vote
130.5 Transitional — application of certain sections
133 Dissolution order
134 Tax

Division 8
General Provisions

135 Effect of certain orders
136 Power to effectuate transfer of land and other property
137 Transitional and other matters
138 Retroactivity of orders
139 Orders published
140 Regulations Act
141 Location of boundaries

Part 4.1
City Charters

141.1 Interpretation
141.2 Purpose of Part
141.3 Establishment of charter
141.4 Proposed charter must be published on website
141.5 Elements of charter
141.6 Charter prevails
141.7 Retroactive operation of charter
141.8 No effect on status of charter city
141.9 Existing rights and obligations not affected

Part 5
Councils, Councillors and Council Committees

Division 1
Councils and Council Committees

142 Councils as governing bodies

143 Number of councillors
144.1 Bylaws respecting maternity and parental leave for councillors
145 Bylaws — council and council committees
146 Composition of council committees

Division 1.1
Codes of Conduct

146.1 Bylaws — codes of conduct

Division 2
Elections, Appointments and Ward System

147 Election of councillors
148 Division of municipality into wards
150 Election or appointment of chief elected official
151 Passing bylaw
152 Deputy and acting chief elected officials

Division 3
Duties, Titles and Oaths of Councillors

153 General duties of councillors
153.1 Duty of chief administrative officer
154 General duties of chief elected official
155 Titles of chief elected official and other councillors
156 Taking of oath

Division 4
Term of Office

157 Local Authorities Election Act
158 Extension of term
159 Appointed chief elected officials

Division 5
Vacancies and Quorum

160 Positions unfilled at general election
161 Resignation
162 Vacancy in position of councillor
163 Chief elected official (elected) vacancy
164 Chief elected official (appointed) vacancy
165 Election day
166 Minister orders by-election
167 Quorum
168 No quorum

Division 6
Pecuniary Interest of Councillors

169 Definitions
170 Pecuniary interest
171 Bylaw requiring statement of disclosure
172 Disclosure of pecuniary interest
173 Effect of pecuniary interest on agreements

Division 7
Disqualification of Councillors

174 Reasons for disqualification

Division 8
Enforcement of Disqualification

175 Resignation on disqualification
176 Decision on disqualification application
177 Inadvertence or genuine error
178 Appeal
179 Reimbursement of costs and expenses

Division 9
Council Proceedings

Requirements for Valid Action

180 Methods in which council may act
181 Requirements for valid bylaw or resolution

Voting

182 Restriction to one vote per person
183 Requirement to vote and abstentions
184 Abstention from voting on matter discussed at public hearing
185 Recording of votes
185.1 Secret ballot
186 Tied vote

Passing a Bylaw

187 Bylaw readings
188 Rescission of previous bylaw readings
189 Passing of bylaw
190 Coming into force
191 Amendment and repeal

Meetings

192 Organizational meetings
193 Regular council meetings
194 Special council meetings
195 Council committee meetings
196 Notice of meeting
197 Public presence at meetings
198 Right of public to be present
199 Meetings by electronic means
200 Power to require taking of oath

Part 6
Municipal Organization and Administration

201 Council's principal role in municipal organization
201.1 Orientation training
202 Exercise of certain powers and duties
203 Delegation by council
204 Municipal office
205 Establishment of chief administrative officer
205.1 Performance evaluation
206 Appointment, suspension and revocation
207 Chief administrative officer's responsibilities
208 Performance of major administrative duties
209 Delegation by chief administrative officer
210 Designated officers
211 Revocation
212 Delegation by designated officer
212.1 Fidelity bond
213 Signing or authorization of municipal documents
214 Destruction of records
215 Prohibition of certain agreements with employees

Part 7
Public Participation

216.1 Public participation policy

Meetings with the Public

216.2 Advertising
216.3 Improper conduct

Public Hearings

216.4 When to hold public hearing

217 What information must a municipality provide

Petitions

219 Rules for petitions
220 CAO duties
221 Petition sufficiency requirements
221.1 Petition requesting public meeting
222 Who can petition
223 Number of petitioners
224 Other requirements for a petition
225 Counting petitioners
226 Report on sufficiency of petition
226.1 Bylaws modifying petition requirements
226.2 Protection of personal information in petitions

Petitions for Vote of the Electors - Advertised Bylaws and Resolutions

231 Petition for vote on advertised bylaws and resolutions

Petitions for Vote of the Electors - New Bylaws

232 Petition for bylaw
233 Council's duty on receiving certain petition
234 Petitions respecting public vote bylaws
235 Result of a vote on a question

Vote of the Electors - General Provisions

236 Electors to vote on a question
237 Local Authorities Election Act
238 Delaying votes
239 One year moratorium on similar subject-matter
240 Amendments or repeal of bylaws or resolutions voted on by electors

Part 7.1
Recall Petitions

240.1 Interpretation
240.2 Notice of recall petition
240.3 Recall petition time and sufficiency
240.4 Eligibility to sign a recall petition
240.5 Number of petitions
240.6 Other requirements for a recall petition
240.7 Counting petitioners

240.8 Report on sufficiency of recall petition
240.9 Insufficient recall petition
240.91 Sufficient recall petition
240.92 Required return of recall petition and destruction of copies
240.93 Protection of personal information in petitions
240.94 Recall process regulations

Recall Petition Finances and Advertising

240.95 Regulations — recall petition finances and advertising

General

240.96 Ministerial powers

Part 8
Financial Administration

241 Definitions

Budgets

242 Adoption of operating budget
243 Contents of operating budget
244 Financial shortfall
245 Adoption of capital budget
246 Contents of capital budget
247 Tax bylaws
248 Expenditure of money
248.1 Annual budget
249 Civil liability of councillors

Investments

250 Authorized investments

Borrowing

251 Borrowing bylaw
252 Debt limit
253 Use of borrowed money
254 Capital property
255 Exemption from borrowing conditions
256 Operating expenditures
257 Capital property - short-term borrowing
258 Capital property - long-term borrowing
259 Capital property - interim financing
260 Special works
261 Refinancing

262 Services or activities that are funded by agreement
263 Local improvements

Loans and Guarantees

264 Purpose of loans and guarantees
265 Loan bylaws
266 Guarantee bylaw
268 Debt limit
268.1 Financial records and receipts

General Matters

269 Financial year
270 Municipal accounts
271 Regulations
272 Seal and signatures
273 Validity of borrowings, loans and guarantees
274 Application of money borrowed
275 Civil liability of councillors

Annual Financial Statements and Auditor's Report

276 Annual financial statements
277 Financial information return
278 Returns and reports to Minister
279 Financial statements for controlled corporations
280 Auditors
281 Auditor's reports
283 Access to information by auditors

Financial Plans and Capital Plans

283.1 Required plans

Part 9
Assessment of Property

284 Interpretation provisions for Parts 9 to 12
284.1 Provincial assessor
284.2 Municipal assessor

Division 1
Preparation of Assessments

285 Preparing annual assessments
289 Assessments for property other than designated industrial property
290 Land to be assessed as a parcel

290.1 Assessment of condominium unit
290.2 Assessment of strata space
291 Rules for assessing improvements
292 Assessments for designated industrial property
293 Duties of assessors
294 Right to enter on and inspect property
295 Duty to provide information
295.1 Assessor not bound by information received
296 Court authorized inspection and enforcement
297 Assigning assessment classes to property
298 Non-assessable property
299 Access to municipal assessment record
299.1 Access to provincial assessment record
299.2 Municipal access to provincial assessment record
300 Access to summary of municipal assessment
300.1 Access to summary of provincial assessment
301 Right to release assessment information
301.1 Relationship to Freedom of Information and Protection of Privacy Act

Division 2
Assessment Roll

302 Preparation of roll
303 Contents of roll
303.1 Contents of provincial assessment roll
304 Recording assessed persons
305 Correction of roll
305.1 Report to Minister
306 Severability of roll
307 Inspection of roll

Division 3
Assessment Notices

308 Assessment notices
308.1 Notice of assessment date
309 Contents of assessment notice
310 Sending assessment notices
311 Publication of notice
312 Correction of notice

Division 4
Preparation of Supplementary Assessments

313 Bylaw

314 Supplementary assessment
314.1 Supplementary assessment re designated industrial property
315 Supplementary assessment roll
316 Supplementary assessment notices
316.1 Contents of supplementary assessment notice

Division 5
Equalized Assessments

317 Definition
317.1 Supplementary assessments
318 Preparation of equalized assessments
319 Duty to provide information
320 Sending equalized assessments to municipalities
321 Appeal of equalized assessment

Division 6
General Powers of the Minister Relating to Assessments and Equalized Assessments

322 Regulations
322.1 Validation of Minister's Guidelines
323 Minister's power to prepare assessments
324 Minister's power to quash assessments
325 Minister's power to alter an equalized assessment
325.1 Continuous bylaws — assessment

Part 10
Taxation

Division 1
General Provisions

326 Definitions
327 Tax roll
328 Duty to provide information
329 Contents of tax roll
330 Correction of roll
331 Person liable to pay taxes
332 Taxes imposed on January 1
333 Tax notices
333.1 Tax agreements
334 Contents of tax notice
335 Sending tax notices
336 Certification of date of sending tax notice
337 Deemed receipt of tax notice

338 Correction of tax notice
339 Incentives
340 Instalments
341 Deemed receipt of tax payment
342 Receipt for payment of taxes
343 Application of tax payment
344 Penalty for non-payment in current year
345 Penalty for non-payment in other years
346 Penalties
347 Cancellation, reduction, refund or deferral of taxes
348 Tax becomes debt to municipality
348.1 Special priority lien for tax debt on linear property or machinery and equipment
349 Fire insurance proceeds
350 Tax certificates
351 Non-taxable property
352 Limitation on time for starting proceedings

Division 2
Property Tax

353 Property tax bylaw
354 Tax rates
355 Calculating tax rates
356 Calculating amount of tax
357 Special provision of property tax bylaw
357.1 Tax rate for residential property
358.1 Maximum tax ratio
359 Requisitions
359.1 Alberta School Foundation Fund requisitions
359.2 School board requisitions
359.3 Designated industrial property assessment requisitions
359.4 Cancellation, reduction, refund or deferral of taxes
360 Tax agreement
361 Exemptions based on use of property
362 Exemptions for Government, churches and other bodies
362.1 Electric energy generation systems exemptions
363 Exempt property that can be made taxable
364 Exemptions granted by bylaw
364.1 Brownfield tax incentives
364.2 Tax incentives for non-residential property
364.3 Judicial review of decision under section 364.2
365 Licensed premises
366 Grants in place of taxes

367 Property that is partly exempt and partly taxable
368 Changes in taxable status of property
369 Supplementary property tax bylaw
369.1 Continuous tax bylaws — tax
370 Regulations

Division 3
Business Tax

371 Business tax bylaw
372 Taxable business
373 Person liable to pay business tax
374 Contents of business tax bylaw
374.1 Assessment not required
375 Exempt businesses
376 Exemption when tax is payable under Division 2
377 Business tax rate bylaw
378 Calculating amount of tax
379 Supplementary business tax bylaw
380 Grants in place of taxes

Division 4
Business Improvement Area Tax

381 Regulations

Division 4.1
Community Revitalization Levy

381.1 Definitions
381.2 Community revitalization levy bylaw
381.3 Person liable to pay levy
381.4 Incremental assessed value not subject to equalized assessment or requisition
381.5 Regulations

Division 5
Special Tax

382 Special tax bylaw
383 Taxable property
384 Contents of special tax bylaw
385 Condition
386 Use of revenue
387 Person liable to pay special tax

Division 6
Well Drilling Equipment Tax

388 Well drilling equipment tax bylaw
389 Person liable to pay the tax
390 Calculation of the tax

Division 6.1
Clean Energy Improvement Tax

390.1 Interpretation
390.2 Eligibility of properties for clean energy improvements
390.3 Clean energy improvement tax bylaw
390.4 Clean energy improvement agreement
390.5 Person liable to pay clean energy improvement tax
390.6 Paying off a clean energy improvement tax
390.7 Refinancing of debt by council
390.8 Petitions
390.9 Regulations

Division 7
Local Improvement Tax

391 Definition
392 Petitioning rules
393 Proposal of local improvement
394 Local improvement plan
395 Contents of plan
396 Procedure after plan is prepared
397 Local improvement tax bylaw
398 Contents of bylaw
399 Start-up of a local improvement
400 Person liable to pay local improvement tax
401 Paying off a local improvement tax
402 Variation of local improvement tax bylaw
403 Variation of local improvement tax rate
404 Unusual parcels
405 Municipality's share of the cost
406 Land required for local improvement
407 Exemption from local improvement tax
408 Sewers
409 Private connection to a local improvement

Division 7.1
Community Aggregate Payment Levy

409.1 Community aggregate payment levy bylaw

409.2 Person liable to pay levy
409.3 Regulations

Division 8
Recovery of Taxes Related to Land

410 Definitions
411 Methods of recovering taxes in arrears
412 Tax arrears list
413 Tax recovery notification
414 Removal of improvements
415 Right to pay tax arrears
416 Right to collect rent to pay tax arrears
417 Warning of sale
418 Offer of parcel for sale
419 Reserve bid and conditions of sale
420 Right to possession
421 Advertisement of public auction
422 Adjournment of auction
423 Right to a clear title
424 Transfer of parcel to municipality
425 Right to dispose of parcel
425.1 Minister's authority to transfer parcel
426 Revival of title on payment of arrears
427 Separate account for sale proceeds
428 Distribution of surplus sale proceeds
428.1 Payment of undistributed money to municipality
428.2 Transfer to municipality after 15 years
429 Prohibited bidding and buying
429.1 Right to place tax arrears on new parcels of land
430 Minerals
431 Acquisition of minerals
432 Right of way
433 When parcel becomes part of another municipality
434 Non-liability for condition of land
434.1 Action for condition of land prohibited
435 Continuation of proceedings
436 Deemed compliance with Act

Division 8.1
Recovery of Taxes Related to
Designated Manufactured Homes

436.01 Definitions
436.02 Methods of recovering taxes in arrears

436.03 Tax arrears list
436.04 Costs of recovery
436.05 Removal of designated manufactured home or improvements
436.06 Right to pay tax arrears
436.07 Right to collect rent to pay tax arrears
436.08 Warning of sale
436.09 Offer of designated manufactured home for sale
436.1 Reserve bid and conditions for sale
436.11 Right to possession
436.12 Advertisement of public auction
436.13 Adjournment of auction
436.14 Unencumbered ownership
436.15 Right to sell or dispose of designated manufactured home
436.16 Payment of tax arrears
436.17 Separate account for sale proceeds
436.18 Distribution of surplus sale proceeds
436.19 Payment of undistributed money to municipality
436.2 Transfer to municipality after 10 years
436.21 Prohibited bidding and buying
436.22 Manufactured home moved to another municipality
436.23 Regulations
436.24 Reporting requirements

Division 9
Recovery of Taxes Not Related to Land

437 Definitions
438 Methods of recovering taxes in arrears
439 Right to issue distress warrant
440 Seizure of goods
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
454.11 Panels of local assessment review board
454.2 Appointment of members to composite assessment review board
454.21 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
Land and Property Rights Tribunal

485 Definitions

Division 1
Jurisdiction of the Land and Property Rights Tribunal

487.1 Hearing related to assessment
488 Jurisdiction of the Tribunal
488.01 ALSA regional plans
488.1 Limit on Tribunal's jurisdiction

Division 2
Hearings Before the Tribunal

491 Form of complaint
492 Complaints about designated industrial property
493 Duty of chair on receiving a form
494 Notice of hearing before the Tribunal
495 Absence from hearing
499 Decisions of the Tribunal
500 Tribunal decisions
501 Costs of proceedings
502 Effect of decision relating to costs
504 Rehearing
505 Notice of decision
508 Intervention by municipality

Division 4
Inquiries by the Tribunal

514 Referrals to the Tribunal
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
524 Powers of the Tribunal
525 Admissible evidence at hearing
525.1 Hearings open to public
527.1 Regulations

Part 13
Liability of Municipalities, Enforcement of Municipal Law and Other Legal Matters

Division 1
Liability of Municipalities

527.2 Acting in accordance with statutory authority
528 Non-negligence actions
529 Exercise of discretion
530 Inspections and maintenance
531 Snow on roads
532 Repair of roads, public places and public works
533 Things on or adjacent to roads
534 Public works affecting land

Division 2
Liability of Councillors and Others

535 Protection of councillors and municipal officers
535.1 Protection of sporting commissions
535.2 Protection of fire service organizations

Division 3
Challenging Bylaws and Resolutions

536 Application to the Court of Queen's Bench
537 Procedure
538 Validity relating to public participation
539 Reasonableness
540 Effect of councillor being disqualified

Division 4
Enforcement of Municipal Law

541 Definitions
542 Municipal inspections and enforcement
543 Court authorized inspections and enforcement
544 Inspecting meters
545 Order to remedy contraventions
546 Order to remedy dangers and unsightly property

546.1 Caveat
547 Review by council
548 Appeal to Court of Queen's Bench
549 Municipality remedying contraventions, dangers and unsightly property
551 Emergencies
552 Recovery of amounts owing by civil action
553 Adding amounts owing to tax roll
553.1 Adding amounts owing to property tax roll
553.2 Adding amounts owing to business tax roll
554 Injunction
554.1 Municipality's costs in actions
555 Bylaw enforcement officers
556 Powers and duties of bylaw enforcement officers

Division 5
Offences and Penalties

557 General offences
558 Offences applicable to officials
559 Unauthorized use of heraldic emblems
560 Documents used to enforce bylaws
562 Obstructing construction of public work or utilities
563 Stop-cock
564 Operating a business without a licence
565 Prosecutions
566 Penalty
567 Order for compliance
568 Fines and penalties
569 Civil liability not affected

Part 14
General Ministerial Powers

570 Intermunicipal disagreements
570.01 Measures to ensure compliance with ALSA regional plans
570.1 Information
571 Inspection
572 Inquiry
573 Bank accounts
574 Directions and dismissal
575 Official administrator as supervisor
575.1 Reports of official administrators
575.2 Enforcement where municipality under supervision
576 Remuneration for official administrator

577 Providing Minister with copies and information
578 Delegation
579 Fees
579.1 Minister's decisions
580 Regulations

Part 15
Improvement Districts

581 Formation order
582 Contents of order
583 Changes to improvement districts
584 Orders published
585 Regulations Act
586 Application of other enactments
587 General power of Minister
588 Council
589 Delegation by Minister
590 Hamlets
591 Employees
592 Roads
593 Estimate of expenditures
594 Machinery and equipment and designated industrial property
595 Trust account for revenue
596 Expenditures
597 Public accounts
598 Settlement of accounts
599 Investments
600 Borrowing
601 Acquisition of land
602 Agreements for services

Part 15.1
Regional Services Commissions

602.01 Interpretation

Division 1
Establishment and Operation

602.02 Establishing commissions
602.03 Resolution and notification
602.04 List of commissions
602.05 Corporation
602.06 Board of directors
602.07 Directors representing Province

602.08 Delegation
602.09 Bylaws
602.1 Meetings
602.11 Compliance with growth plan and ALSA regional plan
602.12 Control of profit corporations

Division 2
Powers and Duties

602.13 Natural person powers
602.14 Service area
602.15 Profit and surpluses
602.16 Traffic Safety Act
602.17 Acquisition of land
602.18 Expropriation
602.19 Public utility disputes
602.2 Other disputes
602.21 Order of Land and Property Rights Tribunal

Division 3
Financial Matters

602.22 Financial year
602.23 Operating budget
602.24 Financial shortfall
602.25 Capital budget
602.26 Expenditure of money
602.27 Annual budget
602.28 Civil liability of directors re expenditure
602.29 Authorized investments
602.3 Use of borrowed money
602.31 Borrowing
602.32 Debt limit regulations
602.33 Civil liability of directors re borrowing
602.34 Loans and guarantees
602.35 Financial information return
602.36 Audited financial statements
602.37 Distribution of returns and statements

Division 4
Minister's Powers

602.38 Inspection
602.39 Directions and dismissal
602.4 Official administrator as supervisor
602.41 Reports of official administrators

602.42 Enforcement when commission under supervision
602.43 Remuneration for official administrator
602.44 Providing Minister with copies and information
602.45 Ministerial orders
602.46 Ministerial regulations

Division 5
Transitional Provisions and
Ministerial Regulations

602.47 Transitional provisions
602.48 Ministerial regulations

Part 16
Miscellaneous

603 Lieutenant Governor in Council regulations
603.1 Validation of regulations
604 Ministerial regulations
604.1 Determining population
605 Altering dates and time periods
606 Requirements for advertising
606.1 Advertisement bylaw
607 Service of documents
608 Sending documents
608.1 Bylaws for sending certain documents electronically
609 Adverse possession of land
610 Lost or unclaimed property
611 Unclaimed utility deposits
612 Certified copies
613 Calgary Charter
615 Crowsnest Pass
615.1 Municipal emergency exemption
615.2 Agreements under Aeronautics Act (Canada)

Part 17
Planning and Development

616 Definitions
617 Purpose of this Part
618 Non-application of this Part
618.2 Bylaws binding
618.3 ALSA regional plans
618.4 Land use policies

Division 1
Other Authorizations, Compensation

619 NRCB, ERCB, AER, AEUB or AUC authorizations
620 Conditions prevail
621 Compensation

Division 2
Land Use Policies

Division 3
Planning Authorities

623 Subdivision authority and development authority
625 Planning authorities
627 Appeal board established
627.1 Clerks
627.3 Regulations
628.1 Immunity
629 Appeal board evidence
630 Signature evidence
630.1 Fees

Division 4
Statutory Plans

Intermunicipal Development Plans

631 Intermunicipal development plans
631.1 Order for intermunicipal development plan

Municipal Development Plans

632 Municipal development plans

Area Structure Plans

633 Area structure plan

Area Redevelopment Plans

634 Area redevelopment plans
635 Plan contents

General Provisions

636 Statutory plan preparation
637 Effect of plans
638 Consistency of plans
638.2 Listing and publishing of policies

Division 5
Land Use

640 Land use bylaw
640.2 Transitional — alternative time period in land use bylaw
641 Designation of direct control districts
642 Permitted and discretionary uses
643 Non-conforming use and non-conforming buildings
644 Acquisition of land designated for public use
645 Stop order
646 Enforcement of stop order

Division 6
Development Levies and Conditions

647 Redevelopment levies
648 Off-site levy
648.01 Intermunicipal off-site levy
648.1 Appeal of off-site levy
648.2 Calculation of off-site levy
648.3 Consultation with stakeholders
648.4 Annual report
649 Levy bylaws
650 Condition of issuing development permit
651 Agreements re oversize improvements
651.1 Restrictive covenant
651.2 Encroachment agreements

Division 7
Subdivision of Land

652 Subdivision approval required
653 Application for subdivision approval
653.1 Subdivision applications
654 Approval of application
655 Conditions of subdivision approval
656 Decision
657 Subdivision registration
658 Cancellation of plan of subdivision
659 Collection of taxes
660 Cancellation registered

Division 8
Reserve Land, Land for Roads and Utilities

661 Land dedication

661.1 Land for conservation reserve
662 Roads, utilities, etc.
663 Reserves not required
664 Environmental reserve
664.1 Agreement respecting environmental reserve
664.2 Conservation reserve
665 Designation of municipal land
666 Municipal and school reserves
667 Money in place of municipal, school reserve
669 Deferment of municipal and school reserves
670 Allocation of municipal and school reserve
670.1 Joint use and planning agreements

Division 9
Use and Disposal of Reserve Land

671 Use of reserve land, money
672 Transfer of school and other reserves to municipality
673 Transfer to school authority
674 Requirement for hearing
674.1 Disposal of conservation reserve
675 Removal of designation
676 Changes to environmental reserve's use or boundaries
677 Road, etc., over reserve land

Division 10
Subdivision and Development Appeals

677.1 Appeal board bylaw

Subdivision Appeals

678 Appeals
679 Notice of hearing
680 Hearing and decision
681 Failure to make decision
682 Endorsement of subdivision plan

Development Permits

683 Permit
683.1 Development applications

Development Appeals

684 Permit deemed refused
685 Grounds for appeal
686 Appeals

687 Hearing and decision

Court of Appeal

688 Law, jurisdiction appeals
689 Decision on appeal

Division 11
Intermunicipal Disputes

690 Intermunicipal disputes
691 Tribunal hearing

Division 12
Bylaws, Regulations

692 Planning bylaws
693 Airport vicinity regulations
693.1 Development in floodways
694 Regulations

Division 13
Transitional

697 Zoning caveat

Part 17.1
Growth Management Boards

708.01 Interpretation
708.011 Purpose

Division 1
Establishment and Operation of Growth Management Boards

708.02 Establishing a growth management board
708.03 Corporation
708.04 Appointment of representative
708.041 Meetings of growth management board
708.05 Powers and duties of growth management board
708.06 Consistency with ALSA regional plans
708.061 Conformity with growth plan
708.07 Delegation
708.08 Bylaws

Division 2
Approval and Effective Date of Growth Plan

708.17 Information must be provided

708.18 Matters before the Land and Property Rights Tribunal
708.19 Limitation of actions
708.2 No remedy
708.21 Proceedings barred
708.22 No expropriation or injurious affection
708.24 Ministerial orders

Part 17.2
Intermunicipal Collaboration

708.26 Definitions
708.27 Purpose

Division 1
Intermunicipal Collaboration Framework

708.28 Requirements for framework
708.29 Contents of framework
708.291 Court order to comply
708.31 Conflict or inconsistency
708.32 Term and review
708.321 Participation by Indian bands and Metis settlements
708.33 Method of creating framework

Division 2
Arbitration

708.34 Application
708.35 Arbitration
708.36 Role of arbitrator
708.38 Matters to be considered by arbitrator
708.4 Municipalities must adopt framework and amend bylaws
708.41 Costs of arbitrator
708.411 Remuneration of experts
708.412 Minister may make orders
708.43 Measures to ensure compliance with award

Division 3
General

708.47 Regulations Act does not apply
708.471 Obligations continue during dispute
708.48 Jurisdiction of arbitrator
708.49 Limitation period
708.5 Arbitration Act
708.51 Paramountcy of Part 17.2
708.52 Regulations

Part 18
Transitional Provisions

710 Transitional regulations

Preamble

WHEREAS Alberta's municipalities, governed by democratically elected officials, are established by the Province, and are empowered to provide responsible and accountable local governance in order to create and sustain safe and viable communities;

WHEREAS Alberta's municipalities play an important role in Alberta's economic, environmental and social prosperity today and in the future;

WHEREAS the Government of Alberta recognizes the importance of working together with Alberta's municipalities in a spirit of partnership to co-operatively and collaboratively advance the interests of Albertans generally; and

WHEREAS the Government of Alberta recognizes that Alberta's municipalities have varying interests and capacity levels that require flexible approaches to support local, intermunicipal and regional needs;

THEREFORE HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

Interpretation

1(1) In this Act,

(a) "ALSA regional plan" means a regional plan as defined in the *Alberta Land Stewardship Act*;

(a.1) "business" means

(i) a commercial, merchandising or industrial activity or undertaking,

(ii) a profession, trade, occupation, calling or employment, or

(iii) an activity providing goods or services,

whether or not for profit and however organized or formed, including a co-operative or association of persons;

(b) "by-election" means an election to fill a vacancy on a council other than at a general election;

(c) "chief administrative officer" means a person appointed to a position under section 205;

(d) "chief elected official" means the person elected or appointed as chief elected official under section 150;

(e) "council" means

(i) the council of a city, town, village, summer village, municipal district or specialized municipality,

(ii) repealed 1995 c24 s2,

(iii) the council of a town under the *Parks Towns Act*, or

(iv) the council of a municipality incorporated by a special Act;

(f) "council committee" means a committee, board or other body established by a council under this Act but does not include an assessment review board established under section 454 or a subdivision and development appeal board established under section 627;

(g) "councillor" includes the chief elected official;

(h) "designated officer" means a person appointed to a position established under section 210(1);

(i) "elector" means a person who is eligible to vote in the election for a councillor under the *Local Authorities Election Act*;

(j) "enactment" means

(i) an Act of the Legislature of Alberta and a regulation made under an Act of the Legislature of Alberta, and

(ii) an Act of the Parliament of Canada and a statutory instrument made under an Act of the Parliament of Canada,

but does not include a bylaw made by a council;

(k) "general election" means an election held to fill vacancies on council caused by the passage of time, and includes a first election;

(k.1) "growth management board" means a growth management board established under Part 17.1;

(k.2) "Indian band" means a band within the meaning of the *Indian Act* (Canada);

(k.3) "Indian reserve" means a reserve within the meaning of the *Indian Act* (Canada);

(l) "Land and Property Rights Tribunal" means the Land and Property Rights Tribunal established under the *Land and Property Rights Tribunal Act*;

(m) "local authority" means

(i) a municipal authority,

(ii) a regional health authority under the *Regional Health Authorities Act*,

(iii) a regional services commission, and

(iv) the board of trustees of a school division under the *Education Act*;

(n) "market value" means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

(o) "Minister" means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;

(p) "municipal authority" means a municipality, improvement district and special area and, if the context requires, in the case of an improvement district and special area,

(i) the geographical area of the improvement district or special area, or

(ii) the Minister, where the improvement district or special area is authorized or required to act;

(q) repealed 2020 cL-2.3 s24(2);

(r) "municipal purposes" means the purposes set out in section 3;

(s) "municipality" means

(i) a city, town, village, summer village, municipal district or specialized municipality,

(ii) repealed 1995 c24 s2,

(iii) a town under the *Parks Towns Act*, or

(iv) a municipality formed by special Act,

or, if the context requires, the geographical area within the boundaries of a municipality described in subclauses (i) to (iv);

(t) "natural person powers" means the capacity, rights, powers and privileges of a natural person;

(u) "owner" means

(i) in respect of unpatented land, the Crown,

(ii) in respect of other land, the person who is registered under the *Land Titles Act* as the owner of the fee simple estate in the land, and

(iii) in respect of any property other than land, the person in lawful possession of it;

(v) "parcel of land" means

(i) where there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in a land titles office;

(ii) where a building affixed to the land that would without special mention be transferred by a transfer of land has been erected on 2 or more lots or blocks shown on a plan of subdivision that has been registered in a land titles office, all those lots or blocks;

(iii) a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described on a certificate of title;

(w) "pecuniary interest" means pecuniary interest within the meaning of Part 5, Division 6;

(x) "population" means population as determined by, and specified by order of, the Minister under section 604.1;

(y) "public utility" means a system or works used to provide one or more of the following for public consumption, benefit, convenience or use:

(i) water or steam;

(ii) sewage disposal;

(iii) public transportation operated by or on behalf of the municipality;

(iv) irrigation;

(v) drainage;

(vi) fuel;

(vii) electric power;

(viii) heat;

(ix) waste management;

(x) residential and commercial street lighting,

and includes the thing that is provided for public consumption, benefit, convenience or use;

(y.1) "regional services commission" means a regional services commission under Part 15.1;

(z) "road" means land

(i) shown as a road on a plan of survey that has been filed or registered in a land titles office, or

(ii) used as a public road,

and includes a bridge forming part of a public road and any structure incidental to a public road;

(z.1) "summer village residence" means a parcel of land having at least one building the whole or any part of which was designed or intended for, or is used as, a residence by one person or as a shared residence by 2 or more persons, whether on a permanent, seasonal or occasional basis;

(aa) "tax" means

(i) a property tax,

(ii) a business tax,

(iii) a business improvement area tax,

(iii.1) a community revitalization levy,

(iv) a special tax,

(v) a well drilling equipment tax,

(v.1) a clean energy improvement tax,

(vi) a local improvement tax, and

(vii) a community aggregate payment levy;

(bb) "taxpayer" means a person liable to pay a tax;

(cc) "whole council" means

(i) all of the councillors that comprise the council under section 143,

(ii) if there is a vacancy on council and the council is not required to hold a by-election under section 162 or 163, the remaining councillors, or

(iii) if there is a vacancy on council and the Minister orders that the remaining councillors constitute a quorum under section 160 or 168, the remaining councillors.

(1.1) Repealed 2019 c22 s10(2).

(1.2) In this Act, a reference to a body of water is to be interpreted as a reference to

(a) a permanent and naturally occurring water body, or

(b) a naturally occurring river, stream, watercourse or lake.

(2) For the purposes of this Act, a municipality or group of municipalities controls a corporation if

(a) the municipality or group of municipalities hold, other than by way of security only, securities of the corporation to which are attached more than 50% of the votes that may be cast to elect directors of the corporation and, if exercised, are sufficient to elect a majority of the directors of the corporation, or

(b) all or a majority of its members or directors are appointed by the municipality or group of municipalities.

(2.1) For the purposes of the definition of "summer village residence" in subsection (1)(z.1), "building" includes a manufactured home, mobile home, modular home or travel trailer but does not include a tent.

(3) For the purposes of this Act, a meeting or part of a meeting is considered to be closed to the public if

(a) any members of the public are not permitted to attend the entire meeting or part of the meeting,

(b) the council, committee or other body holding the meeting instructs any member of the public to leave the meeting or part of the meeting, other than for improper conduct, or

(c) the council, committee or other body holding the meeting holds any discussions separate from the public during the meeting or part of the meeting.

RSA 2000 cM-26 s1;2005 c14 s2;2012 cE-0.3 s279;2013 c17 s2;2015 c8 s2;2016 c24 s4;2017 c13 s1(2);2017 c22 s38;2018 c6 s2;2019 c22 s10(2);2020 cL-2.3 s24(2);2022 c16 s9(2)

Application of Act

2(1) This Act applies to all municipalities and improvement districts.

(2) If there is an inconsistency between this Act and

(a) repealed 1995 c24 s3,

(b) the *Parks Towns Act*, or

(c) a special Act forming a municipality,

the other Act prevails.

1994 cM-26.1 s2;1995 c24 s3

Indian reserves

2.1 No municipality, improvement district or special area constituted under the *Special Areas Act* includes land set apart as an Indian reserve.

2016 c24 s5;2017 c13 s2(2)

Part 1
Purposes, Powers and Capacity of Municipalities

Municipal purposes

3 The purposes of a municipality are

(a) to provide good government,

(a.1) to foster the well-being of the environment,

(a.2) to foster the economic development of the municipality,

(b) to provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality,

(c) to develop and maintain safe and viable communities, and

(d) to work collaboratively with neighbouring municipalities to plan, deliver and fund intermunicipal services.

RSA 2000 cM-26 s3;2016 c24 s6;2017 c13 s1(3); 2022 c16 s9(3)

Corporation

4 A municipality is a corporation.

1994 cM-26.1 s4

Powers, duties and functions

5 A municipality

(a) has the powers given to it by this and other enactments,

(b) has the duties that are imposed on it by this and other enactments and those that the municipality imposes on itself as a matter of policy, and

(c) has the functions that are described in this and other enactments.

1994 cM-26.1 s5

Natural person powers

6 A municipality has natural person powers, except to the extent that they are limited by this or any other enactment.

1994 cM-26.1 s6

Part 2
Bylaws

Division 1
General Jurisdiction

General jurisdiction to pass bylaws

7 Subject to section 7.1, a council may pass bylaws for municipal purposes respecting the following matters:

(a) the safety, health and welfare of people and the protection of people and property;

(b) people, activities and things in, on or near a public place or place that is open to the public;

(c) nuisances, including unsightly property;

(d) transport and transportation systems;

(e) businesses, business activities and persons engaged in business;

(f) services provided by or on behalf of the municipality;

(g) public utilities;

(h) wild and domestic animals and activities in relation to them;

(i) the enforcement of bylaws made under this or any other enactment, including any or all of the following:

(i) the creation of offences;

(ii) for each offence, imposing a fine not exceeding $10 000 or imprisonment for not more than one year, or both;

(iii) providing for the imposition of a penalty for an offence that is in addition to a fine or imprisonment so long as the penalty relates to a fee, cost, rate, toll or charge that is associated with the conduct that gives rise to the offence;

(iv) providing that a specified penalty prescribed under section 44 of the *Provincial Offences Procedure Act* is reduced by a specified amount if the penalty is paid within a specified time;

(v) providing for imprisonment for not more than one year for non-payment of a fine or penalty;

(vi) providing that a person who contravenes a bylaw may pay an amount established by bylaw and if the amount is paid, the person will not be prosecuted for the contravention;

(vii) providing for inspections to determine if bylaws are being complied with;

(viii) remedying contraventions of bylaws.

RSA 2000 cM-26 s7;2022 c5 s2

Face mask and proof of COVID-19 vaccination bylaws

7.1(1) Subject to subsections (5) and (6), on the coming into force of this section, a council may not, unless approved by the Minister, bring into force a bylaw or an amendment to a bylaw that requires one or both of the following:

(a) an individual to wear a face mask or other face covering for the primary purpose of preventing or limiting the spread of COVID-19 or any other communicable disease, as defined in the *Public Health Act*;

(b) an individual to provide proof of vaccination against COVID-19 or proof of a negative COVID-19 test on entering a premises.

(2) The Minister shall consider the public interest and consult with the Chief Medical Officer of Health appointed under the *Public Health Act* in determining whether to approve a bylaw or an amendment to a bylaw referred to in subsection (1).

(3) A bylaw or any portion of a bylaw that requires an individual to wear a face mask or other face covering for the primary purpose of preventing or limiting the spread of COVID-19 or any other communicable disease, as defined in the *Public Health Act*, and that is in effect on the coming into force of this section is repealed on the coming into force of this section.

(4) A bylaw or any portion of a bylaw that requires an individual to provide proof of vaccination against COVID-19 or proof of a negative COVID-19 test on entering a premises and that is in effect on the coming into force of this section is repealed on the coming into force of this section.

(5) The repeal of a bylaw under subsection (3) or (4) does not invalidate any enforcement efforts made pursuant to the bylaw when the bylaw was in force.

(6) This section does not apply to a bylaw or a portion of a bylaw that applies only to property owned or leased and operated by a municipality.

2022 c5 s3

Powers under bylaws

8(1) Subject to section 7.1, without restricting section 7, a council may in a bylaw passed under this Division

(a) regulate or prohibit;

(b) deal with any development, activity, industry, business or thing in different ways, divide each of them into classes and deal with each class in different ways;

(c) provide for a system of licences, permits or approvals, including any or all of the following:

(i) establishing fees for licences, permits and approvals, including fees for licences, permits and approvals that may be in the nature of a reasonable tax for the activity authorized or for the purpose of raising revenue;

(ii) establishing fees for licences, permits and approvals that are higher for persons or businesses who do not reside or maintain a place of business in the municipality;

(iii) prohibiting any development, activity, industry, business or thing until a licence, permit or approval has been granted;

(iv) providing that terms and conditions may be imposed on any licence, permit or approval, the nature of the terms and conditions and who may impose them;

(v) setting out the conditions that must be met before a licence, permit or approval is granted or renewed, the nature of the conditions and who may impose them;

(vi) providing for the duration of licences, permits and approvals and their suspension or cancellation for failure to comply with a term or condition or the bylaw or for any other reason specified in the bylaw;

(c.1) establish and specify the fees, rates, fares, tariffs or charges that may be charged for the hire of taxis or limousines;

(d) provide for an appeal, the body that is to decide the appeal and related matters.

(2) Subject to section 7.1, without restricting section 7, 2 or more municipalities may, by bylaw adopted by the council of each participating municipality, establish an intermunicipal business licensing program.

(3) The Minister may make regulations respecting intermunicipal business licensing programs.

RSA 2000 cM-26 s8;2022 c5 s4;2022 c16 s9(4)

Guides to interpreting power to pass bylaws

9 The power to pass bylaws under this Division is stated in general terms to

(a) give broad authority to councils and to respect their right to govern municipalities in whatever way the councils consider appropriate, within the jurisdiction given to them under this or any other enactment, and

(b) enhance the ability of councils to respond to present and future issues in their municipalities.

1994 cM-26.1 s9

Bylaw passing powers in other enactments

10(1) In this section, "specific bylaw passing power" means a municipality's power or duty to pass a bylaw that is set out in an enactment other than this Division, but does not include a municipality's natural person powers.

(2) If a bylaw could be passed under this Division and under a specific bylaw passing power, the bylaw passed under this Division is subject to any conditions contained in the specific bylaw passing power.

(3) If there is an inconsistency between a bylaw passed under this Division and one passed under a specific bylaw passing power, the bylaw passed under this Division is of no effect to the extent that it is inconsistent with the specific bylaw passing power.

1994 cM-26.1 s10

Relationship to natural person powers

11(1) Despite section 180(2), a municipality may do something under its natural person powers even if the thing could be done under a bylaw passed under this Division.

(2) Section 7(i) does not apply to a bylaw passed under a municipality's natural person powers.

1994 cM-26.1 s11

Division 2
Scope of Bylaws

Geographic area of bylaws

12 A bylaw of a municipality applies only inside its boundaries unless

(a) one municipality agrees with another municipality that a bylaw passed by one municipality has effect inside the boundaries of the other municipality and the council of each municipality passes a bylaw approving the agreement, or

(b) this or any other enactment says that the bylaw applies outside the boundaries of the municipality.

1994 cM-26.1 s12

Relationship to Provincial law

13 If there is a conflict or inconsistency between a bylaw and this or another enactment, the bylaw is of no effect to the extent of the conflict or inconsistency.

RSA 2000 cM-26 s13;2015 c8 s3

Part 3
Special Municipal Powers and Limits on Municipal Powers

Division 1
Expropriation

Expropriation powers

14(1) In this section, "organization" means any of the following organizations in which the municipality is a member or has acquired shares:

(a) a society under the *Societies Act*;

(b) an association registered under Part 9 of the *Companies Act*;

(c) a corporation under the *Business Corporations Act* that is a charity or operates for non-profit purposes;

(d) a controlled corporation as defined in section 75.1.

(2) If a council wants to acquire an estate or interest in land, inside or outside the municipality

(a) for a purpose authorized by an enactment,

(b) to carry out an area redevelopment plan under Part 17, whether undertaken by the municipality alone or in conjunction with another person,

(c) to improve land owned by the municipality,

(d) for the purpose of selling the land as building sites,

(e) to enable an organization to carry out a development as defined in Part 17 or a redevelopment, or

(f) for any other municipal purpose,

it may acquire the estate or interest in the land by expropriation under the *Expropriation Act*.

(3) No council may expropriate an estate or interest in mines or minerals.

(4) The expropriation of an estate or interest in land that is outside the municipality is subject to section 72.

(5) When the council is of the opinion that the municipality can obtain a more reasonable price or other advantage by acquiring the whole or a larger portion of any parcel of land of which a part may be expropriated by the municipality, the municipality may expropriate the whole or the larger portion of the parcel.

RSA 2000 cM-26 s14;2016 c24 s7

Expropriating part of a parcel

15(1) If a municipality's notice of intention to expropriate proposes to expropriate a portion of a parcel of land, the owner of the parcel may apply to the Land and Property Rights Tribunal to direct the municipality to expropriate the whole of the parcel.

(2) The Tribunal may direct the municipality to expropriate the whole of the parcel of land if, in the opinion of the Tribunal, the expropriation of a part of the parcel is unfair to the owner of the parcel.

RSA 2000 cM-26 s15;2020 cL-2.3 s24(3)

Division 2
Roads

Title to roads

16(1) The title to all roads in a municipality, other than a city, is vested in the Crown in right of Alberta.

(2) The title to all roads in a city is vested in the city unless another Act or agreement provides otherwise.

(3) Nothing in this section gives a city title to mines and minerals.

1994 cM-26.1 s16

Acquiring land for roads by agreement

16.1(1) In this section, "owner" includes

(a) in the case of land that is being acquired under an agreement for sale, the owner of the fee simple estate in the land and the purchaser whose interest under the agreement is registered against the certificate of title for the land;

(b) in the case of land that is subject to a lease for which a certificate of title has been issued, the owner of the fee simple estate in the land and the lessee under that lease.

(2) When a municipality makes an agreement with the owner of land to acquire the land for the purpose of a road, culvert, ditch or drain, title to the land is vested in the city, or in the case of any other municipality, the Crown in right of Alberta, by filing with the Registrar of Land Titles

(a) plans of survey showing the land to be acquired, and

(b) a certificate of a designated officer stating that

(i) an agreement has been reached with the owner of the land to be acquired and the price to be paid,

(ii) all persons registered on certificates of title that have an interest in land that is within 40 metres of the boundary of the land to be acquired as shown on the plans of survey have been notified by registered mail, and

(iii) the person signing the certificate is a designated officer.

(3) When the title to land vests under subsection (2), it is not necessary to register a transfer for that land.

(4) A municipality is not entitled to mines and minerals in any land vested in it pursuant to this section and the title to any mines or minerals is not affected by the filing of any plan of survey pursuant to this section.

2022 c16 s9(5)

Disposal of estate or interest in roads

17(1) Subject to any other Act or agreement, the council of a city has the power and is deemed always to have had the power to dispose of an interest in a road in the city so long as the disposition does not amount to a sale or lease or require a road closure under section 22.

(2) No interest disposed of under subsection (1) may be registered in a land titles office.

1994 cM-26.1 s17

Control of roads

18(1) Subject to this or any other Act, a municipality has the direction, control and management of all roads within the municipality.

(2) Subject to this or any other Act, a municipal district also has the direction, control and management of roads and road diversions surveyed for the purpose of opening a road allowance as a diversion from the road allowance on the south or west boundary of the district although the roads or road diversions are outside the boundaries of the municipal district.

(3) Nothing in this section gives a municipality the direction, control and management of mines and minerals.

1994 cM-26.1 s18

Rocky Mountains Forest Reserve

19 In The Municipal District of Bighorn No. 8 and Clearwater County, the Minister of Transportation has the direction, control and management of roads within the Rocky Mountains Forest Reserve constituted under the *Forest Reserves Act*.

RSA 2000 cM-26 s19;2007 c16 s5;2013 c10 s21

Specialized municipalities

20(1) The Minister of Transportation has the direction, control and management of roads within a specialized municipality that has been formed in whole or in part from an improvement district.

(2) Despite subsection (1), the Minister of Transportation and the council of the specialized municipality may enter into an agreement providing that all or part of the direction, control and management of roads within the specialized municipality may be exercised by the specialized municipality.

(3) If there is an agreement under subsection (2), the Minister of Transportation may require that a specialized municipality pay for the cost of fulfilling the Minister's responsibilities with respect to roads within the specialized municipality, and the specialized municipality must pay the amount of the requisition as soon as practicable after the requisition is made.

RSA 2000 cM-26 s20;2007 c16 s5;2013 c10 s21

Land abutting roads

21 If a municipality acquires land abutting a road intending that the land will become part of the road and, before the land is

incorporated into the road, the municipality grants to an adjoining land owner a licence or permit to occupy the land, the land subject to the licence or permit is deemed to be part of the road.

1994 cM-26.1 s21;1996 c30 s2

Road closure

22(1) No road in a municipality that is subject to the direction, control and management of the municipality may be closed except by bylaw.

(2) Before giving second reading to a bylaw that would close a road, a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(3) No road may be closed by bylaw of the council of a municipality that is not a city unless the bylaw is approved by the Minister of Transportation before it receives second reading.

(4) Despite this section, the council of a municipal district may, by resolution, with the approval of the Minister of Transportation, close the whole or any part of a road described in a surveyed road plan if the council determines the road is no longer required for use by the travelling public because an alternate route exists.

(5) Despite this section, a council may, by resolution, temporarily close or authorize a designated officer to temporarily close the whole or a part of a road at any time if the council considers that a construction or maintenance project on or adjacent to the road may create a hazard.

RSA 2000 cM-26 s22;2007 c16 s5;2013 c10 s21; 2022 c16 s9(6)

Compensation

23(1) Any person who occupies, owns or has an interest in land that sustains damages through the closing of a road by bylaw must be compensated for the damages.

(2) If the municipality is not able to agree with the claimant on the amount of compensation, the compensation must be determined by the Land and Property Rights Tribunal.

(3) This section does not apply in respect of the removal of

(a) a roadway of a street or part of a street that provides a physical means of access to or from a controlled street, or

(b) a direct physical means of access between a controlled street and land adjacent to the controlled street

under section 28 of the *Highways Development and Protection Act.*

RSA 2000 cM-26 s23;2004 cH-8.5 s69;2020 cL-2.3 s24(40)

24 and **25** Repealed 2022 c16 s9(7).

Temporary roads and rights of way

26(1) In this section, "private land" means land that is not owned by the Crown in right of Alberta or of Canada or their agents.

(2) A council may by bylaw open a temporary road or a temporary right of way on private land for not more than 2 years.

(3) Repealed 2022 c16 s9(8).

(4) The owner and occupant of land over which the temporary road or right of way passes are entitled to compensation from the municipality for the use of the temporary road or right of way and for loss or damage caused by the temporary road or right of way.

(5) If there is no agreement on compensation, the compensation must be decided by the Land and Property Rights Tribunal.

(6) Section 22 does not apply to a temporary road or right of way established under this section.

RSA 2000 cM-26 s23;2020 cL-2.3 s24(40);2022 c16 s9(8)

Leases

27(1) This section applies to a portion of a road that is within a municipality and that is deemed to be closed because a Crown lease has been granted for the portion of the road.

(2) Subject to the rights of any lessee of any Crown lease referred to in subsection (1), the council of the municipality may by bylaw, reopen the whole or part of the portion of the road that was closed.

(3) If the whole or a part of a road is reopened, the council must send a copy of the bylaw to the Minister of Transportation.

RSA 2000 cM-26 s27;2007 c16 s5;2013 c10 s21

Forestry roads

27.1(1) In this section and sections 27.2 to 27.5,

(a) "agreement holder" means the person who has entered into an agreement with a municipality under section 27.2;

(b) "former forestry road" means a road within a municipality that was designated as a forestry road under section 6 of the *Highways Development and Protection Act* or under section 14 of the *Public Highways Development Act*, but does not include a forestry road that has subsequently been

designated as a provincial highway under the *Highways Development and Protection Act* or designated as a primary highway under the *Public Highways Development Act.*

(2) No person may use a former forestry road for commercial or industrial purposes unless the person is authorized to use the road for a commercial or industrial purpose under an agreement referred to in section 27.2.

(3) Nothing in this section prevents a person from using a former forestry road for a purpose other than a commercial or industrial purpose.

RSA 2000 cM-26 s27.1;2004 cH-8.5 s69

Forestry road agreement

27.2(1) A municipality may enter into an agreement with a person with respect to a former forestry road that

(a) authorizes the person to use the road for commercial and industrial purposes,

(b) authorizes the person

(i) to allow others to use the road for commercial or industrial purposes, and

(ii) to charge those others a fee for that use,

(c) requires the person to maintain the road according to specifications or standards referred to in the agreement and to be responsible for capital improvements to the road, and

(d) deals with any other matter concerning the road that the parties consider appropriate.

(2) If the agreement holder does not maintain the former forestry road in accordance with the agreement and the municipality incurs costs in maintaining the road, the costs incurred by the municipality are an amount owing by the agreement holder to the municipality.

(3) An agreement holder must not charge a person who uses a former forestry road for a commercial or industrial purpose an amount that exceeds a reasonable fee based on the increased maintenance and administrative costs of the agreement holder as a result of the person's use of the road.

RSA 2000 cM-26 s27.2;2022 c16 s9(9)

27.3 and **27.4** Repealed 2022 c16 s9(10).

Unauthorized commercial or industrial use

27.5(1) A person who contravenes section 27.1(2) is liable to pay to the agreement holder, for each day that the contravention occurs, 5% of the agreement holder's cost of maintaining and adding capital improvements to the former forestry road in the calendar year preceding the contravention.

(2) The agreement holder may collect the amount the agreement holder is owed under subsection (1) by civil action for debt.

1998 c24 s3

Existing agreements

27.6 Where an order designating a road as a forestry road under section 6 of the *Highways Development and Protection Act* or section 14 of the *Public Highways Development Act* is repealed, any existing agreements made by the Minister of Transportation in respect of the road are deemed to be agreements made by the municipality in which the road exists.

RSA 2000 cM-26 s27.6;2004 cH-8.5 s69

Division 3
Public Utilities
General

Definitions

28 In this Division,

(a) "customer" has the meaning given to it in the *Electric Utilities Act;*

(a.1) "easement" means an easement, interest or right held by a municipality for the purpose of locating the system or works of a municipal public utility;

(b) "municipal public utility" means the system or works of a public utility operated by or on behalf of a municipality or a subsidiary of a municipality within the meaning of section 1(3) of the *Electric Utilities Act* other than under an agreement referred to in section 45;

(c) "municipal utility service" means a utility service provided by a municipal public utility;

(d) "non-municipal public utility" means the system or works of a public utility operated by or on behalf of a person under an agreement referred to in section 45;

(d.1) "retailer" has the meaning given to it in the *Electric Utilities Act;*

(e) "service connection" means the part of the system or works of a public utility that runs from the main lines of the public utility to a building or other place on a parcel of land for the purpose of providing the utility service to the parcel and includes those parts of the system or works described in section 29;

(f) "utility service" means the thing that is provided by the system or works of a public utility.

RSA 2000 cM-26 s28;2003 cE-5.1 s165

Interpretation

28.1(1) In this section,

(a) "municipal tariff matter" means any matter relating to a transmission tariff, a distribution tariff or a regulated rate tariff of a municipality or of a subsidiary of a municipality that is subject to the jurisdiction of the Alberta Utilities Commission under the *Electric Utilities Act;*

(b) "transmission tariff", "distribution tariff", "regulated rate tariff" and "subsidiary" have the same meaning as they have in the *Electric Utilities Act.*

(2) In the event of an inconsistency between the *Electric Utilities Act* and this Act in respect of a municipal tariff matter, the *Electric Utilities Act* prevails.

2003 cE-5.1 s165; 2007 cA-37.2 s82(17)

Composition of system or works

29 When the system or works of a public utility involve pipes, wires or other things that connect to a building, the system or works include

(a) the pipes, wires or things

(i) running up to the building,

(ii) located on or within the exterior walls of the building, and

(iii) running from the exterior walls to couplings, stop-cocks, meters and other apparatus placed inside the building by the municipality or person providing the public utility,

and

(b) those couplings, stop-cocks, meters and other apparatus.

1994 cM-26.1 s29

Long-term supply agreements to public utilities

30(1) If a council proposes to make an agreement to supply water, steam or fuel to a public utility for a period that, with rights of renewal, could exceed 5 years, the agreement must be approved by the Alberta Utilities Commission before it is made.

(2) If a council or a municipal public utility proposes to make an agreement regarding the supply of electric power for a period that, with rights of renewal, could exceed 5 years, the agreement must be approved by the Alberta Utilities Commission before it is made.

(3) The approval of the Alberta Utilities Commission is not required under subsection (2) if the proposed agreement relates to or arises from the supply of electric power under

(a) a power purchase arrangement,

(b) a generation asset held or sold by the Balancing Pool, or

(c) a direct sales agreement.

(4) In subsection (3), "power purchase arrangement", "generation asset", "direct sales agreement" and "Balancing Pool" have the same meaning as they have in the *Electric Utilities Act.*

RSA 2000 cM-26 s30;2003 cE-5.1 s165; 2007 cA-37.2 s82(17)

Regulation of gas supply obtained from direct sellers

31(1) In this section,

(a) "consumer" means a consumer of gas who takes delivery of the gas at its place of consumption by means of an urban gas system operated by a distributor;

(b) "direct seller" means a person, other than a distributor, who sells gas to a consumer or to another person who purchases the gas as an agent of the consumer for the purposes of this section;

(c) "distributor" means

(i) an urban municipality that operates an urban gas system, or

(ii) a rural gas co-operative association as defined in the *Gas Distribution Act*, that operates an urban gas system under an agreement referred to in section 45;

(d) "urban gas system" means the system or works of a public utility for the distribution of gas to consumers within an urban municipality;

(e) "urban municipality" means a city, town, village or summer village.

(2) The Lieutenant Governor in Council may make regulations

(a) establishing classes of consumers for the purposes of this section;

(b) respecting the conditions to which the rights of consumers under subsection (3) are subject;

(c) governing, with respect to any matters provided for in the regulations, the rights and obligations of

(i) distributors,

(ii) direct sellers,

(iii) consumers, and

(iv) agents of consumers for purposes related to this section.

(3) Subject to the regulations, a consumer has the right to obtain a supply of gas from a direct seller for delivery to the consumer by means of an urban gas system operated by a distributor, subject to the rates, charges or tolls and on the terms and conditions established by the distributor with respect to the transportation of the gas.

(4) The Alberta Utilities Commission, on the application of a consumer or direct seller aggrieved by an unreasonable refusal of the distributor to provide service for the transportation of gas to the consumer by means of the distributor's urban gas system or by any unreasonable term or condition under which the transportation service is or is sought to be provided by the distributor, may make an order

(a) directing the distributor to provide the transportation service in accordance with the provisions of the order,

(b) amending, replacing or voiding the term or condition, or

(c) settling the term or condition.

(5) Section 45 does not apply to the sale of gas by a direct seller to a consumer or to another person who purchases the gas as an agent of the consumer for the purposes of this section.

RSA 2000 cM-26 s31; 2007 cA-37.2 s82(17)

Other authorizations and approvals

32 Nothing in this Division exempts a municipality or other person operating a public utility from obtaining necessary approvals or other authorizations under an enactment or bylaw.

1994 cM-26.1 s32

Municipal Public Utilities

Prohibiting other public utilities

33 When a municipality provides a municipal utility service, the council may by bylaw prohibit any person other than the municipality from providing the same or a similar type of utility service in all or part of the municipality.

1994 cM-26.1 s33

Exception

33.1 A bylaw under section 33 shall not prohibit a retailer from providing to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act.

2003 cE-5.1 s165

Duty to supply utility service

34(1) If the system or works of a municipal public utility that provide a municipal utility service are adjacent to a parcel of land, the municipality must, when it is able to do so and subject to any terms, costs or charges established by council, provide the municipal utility service to the parcel on the request of the owner of the parcel.

(2) If the system or works of a municipal public utility that provide a municipal utility service are adjacent to a parcel of land, the municipality may, when it is able to do so and subject to any terms, costs or charges established by council, provide the municipal utility service to the parcel on the request of the occupant of the parcel who is not the owner.

1994 cM-26.1 s34

Parcels adjacent to roads and easements

35(1) This section applies when the main lines of the system or works of a municipal public utility are located above, on or underneath a road or easement and the municipality provides the municipal utility service to a parcel of land adjacent to the road or easement.

(2) The municipality is responsible for the construction, maintenance and repair of the portion of the service connection from the main lines of the system or works to the boundary of the road or easement.

(3) Despite subsection (2), the council may as a term of supplying the municipal utility service to the parcel of land make the owner responsible for the costs of the construction, maintenance and repair of the portion of the service connection from the main lines of the system or works to the boundary of the road or easement.

(4) If the owner is responsible for the costs of the construction, maintenance or repair referred to in subsection (3), those costs are an amount owing to the municipality by the owner.

1994 cM-26.1 s35

Right of entry - main lines

36(1) This section applies to

(a) the main lines of the system or works of a municipal public utility located above, on or underneath a road or easement, and

(b) the portion of a service connection referred to in section 35(2).

(2) A municipality may enter on any land for the purpose of constructing, repairing or maintaining the system or works described in subsection (1).

(3) After the municipality has constructed, repaired or maintained the system or works, the municipality must, at its expense, restore any land that has been entered on under subsection (2) as soon as practicable.

(4) If the municipality does not restore the land as soon as practicable and the owner of the land restores it, the municipality is liable to the owner for the restoration costs.

1994 cM-26.1 s36

Service connections - owner

37(1) The owner of a parcel of land is responsible for the construction, maintenance and repair of a service connection of a municipal public utility located above, on or underneath the parcel.

(2) If the municipality is not satisfied with the construction, maintenance or repair of the service connection, the municipality may require the owner of the parcel of land to do something in accordance with its instructions with respect to the construction, maintenance or repair of the system or works by a specified time.

(3) If the thing has not been done to the satisfaction of the municipality within the specified time or in an emergency, the municipality may enter on any land or building to construct, maintain or repair the service connection.

1994 cM-26.1 s37

Service connections - municipality

38(1) Despite section 37, the council may as a term of providing a municipal utility service to a parcel of land give the municipality the authority to construct, maintain and repair a service connection located above, on or underneath the parcel.

(2) A municipality that has the authority to construct, maintain or repair a service connection under subsection (1) may enter on any land or building for that purpose.

1994 cM-26.1 s38

Restoration and costs

39(1) After the municipality has constructed, maintained or repaired the service connection located above, on or underneath a parcel of land under section 37 or 38, the municipality must restore any land entered on as soon as practicable.

(2) The municipality's costs relating to the construction, maintenance or repair under section 37 or 38 and restoration costs under this section are an amount owing to the municipality by the owner of the parcel.

1994 cM-26.1 s39

Buildings

40(1) When a municipal utility service is provided to a building that has more than one apartment, office or other unit, the system or works of the municipal public utility may be installed over the different apartments, offices or other units.

(2) The system or works must be attached to the outside of the building unless consent is given to install them inside.

1994 cM-26.1 s40

Discontinue providing public utility

41 In accordance with its bylaws, a municipality may, for any lawful reason,

(a) discontinue providing a municipal utility service after giving reasonable notice of its intention to do so, and

(b) remove the system or works of the municipal public utility used to provide the utility service.

1994 cM-26.1 s41

Liability for public utilities charges

42(1) The charges for a municipal utility service provided to a parcel of land are an amount owing to the municipality by the owner of the parcel.

(2) If the municipality agrees to provide a municipal utility service to a parcel of land on the request of an occupant of the parcel who is not the owner, the charges for the municipal utility service provided to the parcel are an amount owing to the municipality by the occupant and not the owner.

1994 cM-26.1 s42

Appeal

43(1) A person who uses, receives or pays for a municipal utility service may appeal a service charge, rate or toll made in respect of it to the Alberta Utilities Commission, but may not challenge the public utility rate structure itself.

(2) If the Alberta Utilities Commission is satisfied that the person's service charge, rate or toll

(a) does not conform to the public utility rate structure established by the municipality,

(b) has been improperly imposed, or

(c) is discriminatory,

the Commission may order the charge, rate or toll to be wholly or partly varied, adjusted or disallowed.

RSA 2000 cM-26 s43; 2007 cA-37.2 s82(17)

Dispute with other municipalities

44(1) If

(a) a municipality is supplying a utility service to a person outside the municipality, and

(b) there is a dispute between the municipality supplying the utility service and any other municipality in connection with the rates, tolls or charges,

the dispute may be submitted to the Alberta Utilities Commission.

(2) The Commission may make an order on any terms and conditions that it considers proper.

(3) This section applies whether or not a public utility is subject to the control and orders of the Alberta Utilities Commission pursuant

to section 111 of the *Public Utilities Act* or section 4 of the *Gas Utilities Act*.

RSA 2000 cM-26 s44; 2007 cA-37.2 s82(17)

Non-municipal Public Utilities

Granting rights to provide utility service

45(1) A council may, by agreement, grant a right, exclusive or otherwise, to a person to provide a utility service in all or part of the municipality, for not more than 20 years.

(2) The agreement may grant a right, exclusive or otherwise, to use the municipality's property, including property under the direction, control and management of the municipality, for the construction, operation and extension of a public utility in the municipality for not more than 20 years.

(3) Before the agreement is made, amended or renewed, the agreement, amendment or renewal must

(a) be advertised, and

(b) be approved by the Alberta Utilities Commission.

(4) Subsection (3)(b) does not apply to an agreement to provide a utility service between a council and a regional services commission.

(5) Subsection (3) does not apply to an agreement to provide a utility service between a council and a subsidiary of the municipality within the meaning of section 1(3) of the *Electric Utilities Act*.

RSA 2000 cM-26 s45;2003 cE-5.1 s165; 2007 cA-37.2 s82(17)

Exception

45.1 An agreement made under section 45 shall not grant an exclusive right to provide to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act.

2003 cE-5.1 s165

Prohibiting other non-municipal public utilities

46 When a person provides a utility service in a municipality under an agreement referred to in section 45, the council may by bylaw prohibit any other person from providing the same or a similar utility service in all or part of the municipality.

1994 cM-26.1 s46

Exception

46.1 A bylaw under section 46 shall not prohibit a retailer from providing to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act.

2003 cE-5.1 s165

Renewals

47(1) An agreement referred to in section 45 that is not renewed continues in effect until either party, with the approval of the Alberta Utilities Commission, terminates it on 6 months' notice.

(2) If notice to terminate has been given under subsection (1), the municipality has the right to purchase the rights, systems and works of the public utility.

(3) If the municipality wishes to purchase the rights, systems and works and no agreement on the purchase can be reached, either party may refer the matter to the Alberta Utilities Commission.

(4) After the matter is referred to the Alberta Utilities Commission, the Commission must by order fix the terms and price of the purchase and the order is binding on the parties.

RSA 2000 cM-26 s47; 2007 cA-37.2 s82(17)

47.1 Repealed 2016 c24 s8.

Division 4

Repealed 2008 cE-6.6 s55.

Division 5
Business Improvement Areas

Purpose

50 A council may by bylaw establish a business improvement area for one or more of the following purposes:

(a) improving, beautifying and maintaining property in the business improvement area;

(b) developing, improving and maintaining public parking;

(c) promoting the business improvement area as a business or shopping area.

RSA 2000 cM-26 s50;2015 c8 s5

Board

51(1) A business improvement area is governed by a board consisting of members appointed by council under the business improvement area bylaw.

(2) The board is a corporation.

RSA 2000 cM-26 s51;2015 c8 s6

Civil liability of board members

52(1) In this section, "approved budget" means a budget of the board of a business improvement area that has been approved by council.

(2) A member of a board of a business improvement area that makes an expenditure that is not included in an approved budget is liable to the municipality for the expenditure.

(3) If more than one member is liable to the municipality under this section in respect of a particular expenditure, the members are jointly and severally liable to the municipality for the expenditure.

(4) The liability may be enforced by action by

(a) the municipality, or

(b) a person who is liable to pay the business improvement area tax imposed in the business improvement area.

RSA 2000 cM-26 s52;2015 c8 s6

Regulations

53 The Minister may make regulations

(a) respecting the establishment of a business improvement area;

(b) setting out what must be included in a business improvement area bylaw;

(c) respecting the appointment, term and renewal of members of the board of a business improvement area;

(d) respecting the powers and duties of the board and the board's annual budget;

(e) respecting the disestablishment of a business improvement area and the dissolution of a board;

(f) that operate despite Part 8, authorizing a municipality to lend money to a board and to borrow money on behalf of a board;

(g) establishing restrictions on the municipality providing money to the board.

RSA 2000 cM-26 s53;2015 c8 s7

Division 6
Miscellaneous Powers

Providing services in other areas

54(1) A municipality may provide outside its municipal boundaries any service or thing that it provides within its municipal boundaries

(a) in another municipality, but only with the agreement of the other municipality, and

(b) in any other location within or adjoining Alberta, but only with the agreement of the authority whose jurisdiction includes the provision of the service or thing at that location.

(2) Without limiting the generality of subsection (1)(b), a municipality may enter into an agreement respecting services with an Indian band or a Metis settlement.

RSA 2000 cM-26 s54;2016 c24 s9;2017 c13 s2(3)

Sharing taxes and grants

55(1) A municipality may enter into an agreement with

(a) another municipality, or

(b) a collecting board as defined in section 176 of the *Education Act*,

to share grants paid under section 366 or taxes.

(2) The agreement must include a means to settle disputes arising from the agreement.

RSA 2000 cM-26 s55;2012 cE-0.3 s279;2016 c24 s10

Civic holidays

56(1) A council may declare up to 2 days in a year as civic holidays.

(2) The minimum length of a civic holiday is a half day.

1994 cM-26.1 s56

Census

57 A council may conduct a census.

1994 cM-26.1 s57

Road names

58(1) A municipality may name roads or areas within its boundaries and may assign a number or other means of identification to buildings or parcels of land.

(2) A municipality may require an owner or occupant of a building or a parcel of land to display the identification in a certain manner.

1994 cM-26.1 s58

Hamlets

59(1) The council of a municipal district or specialized municipality may designate an unincorporated community described in subsection (2) that is within its boundaries to be a hamlet.

(2) An unincorporated community may be designated a hamlet if the community

(a) consists of 5 or more buildings used as dwellings, a majority of which are on parcels of land smaller than 1850 square metres,

(b) has a generally accepted boundary and name, and

(c) contains parcels of land that are used for non-residential purposes.

(3) The designation of a hamlet must specify the hamlet's name and boundaries.

1994 cM-26.1 s59;1995 c24 s8

Bodies of water

60(1) Subject to any other enactment, a municipality has the direction, control and management of the bodies of water within the municipality, including the air space above and the ground below.

(2) Nothing in this section gives a municipality the direction, control and management of mines and minerals.

RSA 2000 cM-26 s60;2016 c24 s11

Granting rights over property

61(1) A municipality may grant rights, exclusive or otherwise, with respect to its property, including property under the direction, control and management of the municipality.

(2) A municipality may charge fees, tolls and charges for the use of its property, including property under the direction, control and management of the municipality.

1994 cM-26.1 s61

62 Repealed 2022 c16 s9(11).

Division 7
Revision and Consolidation of Bylaws

Definitions

62.1 In this Division, "revised bylaw" means a bylaw that has been revised under section 63.

2017 c13 s1(5)

Revising bylaws

63(1) A council of a municipality may, by bylaw, revise any of its bylaws or any one or more provisions of them in accordance with this section.

(2) A bylaw under this section may

(a) omit and provide for the repeal of a bylaw or a provision of a bylaw that is inoperative, obsolete, expired, spent or otherwise ineffective;

(b) omit, without providing for its repeal, a bylaw or a provision of a bylaw that is of a transitional nature or that refers only to a particular place, person or thing or that has no general application throughout the municipality;

(c) combine 2 or more bylaws into one bylaw, divide a bylaw into 2 or more bylaws, move provisions from one bylaw to another and create a bylaw from provisions of one or more other bylaws;

(d) alter the citation and title of a bylaw and the numbering and arrangement of its provisions, and add, change or omit a note, heading, title, marginal note, diagram or example to a bylaw;

(e) omit the preamble and long title of a bylaw;

(f) omit forms or other material contained in a bylaw that can more conveniently be contained in a resolution, and add authority for the forms or other material to be prescribed by resolution;

(g) make changes, without materially affecting the bylaw in principle or substance,

(i) to correct clerical, technical, grammatical or typographical errors in a bylaw,

(ii) to bring out more clearly what is considered to be the meaning of a bylaw, or

(iii) to improve the expression of the law.

(3) The title of a revised bylaw must include the words "revised bylaw".

(4) A bylaw under this section must not be given first reading until after the chief administrative officer has certified in writing that the proposed revisions were prepared in accordance with this section.

RSA 2000 cM-26 s63;2017 c13 s1(5)

64 Repealed 2017 c13 s1(6).

Requirements relating to revised bylaws

65 A bylaw made in accordance with section 63 and the resulting revised bylaw are deemed to have been made in accordance with all the other requirements of this Act respecting the passing and approval of those bylaws, including any requirements for advertising and public hearings.

RSA 2000 cM-26 s65;2017 c13 s1(7)

Effects of revised bylaws

66(1) The provisions of a revised bylaw that replace provisions of a previous bylaw, when they have the same effect, operate retrospectively as well as prospectively and are deemed to come into force on the days on which the corresponding previous bylaws came into force.

(2) If the provisions of the revised bylaws do not have the same effect,

(a) the provisions of the revised bylaws prevail with respect to all transactions, matters and things occurring on or after the day the revised bylaws come into force, and

(b) the provisions of the previous bylaws prevail with respect to all earlier transactions, matters and things.

RSA 2000 cM-26 s66;2017 c13 s1(8)

References to repealed bylaws

67 A reference in a bylaw, enactment or document to a bylaw that has been revised under section 63 or to a provision of a bylaw that has been revised under section 63 is, in respect of any transaction, matter or thing occurring after the revised bylaw or provision, as the case may be, comes into force, to be considered as a reference to the revised bylaw or provision.

RSA 2000 cM-26 s67;2017 c13 s1(9)

68 Repealed 2017 c13 s1(10).

Consolidation of bylaws

69(1) A council may by bylaw authorize a designated officer to consolidate one or more of the bylaws of the municipality.

(2) In consolidating a bylaw, the designated officer must

(a) incorporate all amendments to it into one bylaw, and

(b) omit any provision that has been repealed or that has expired.

(3) A printed document purporting

(a) to be a copy of a bylaw consolidated under this section, and

(b) to be printed under the authority of a designated officer,

is proof, in the absence of evidence to the contrary, of the original bylaw, of all bylaws amending it, and of the fact of the passage of the original and all amending bylaws.

1994 cM-26.1 s69

Division 8
Limits on Municipal Powers

Disposal of land

70(1) If a municipality proposes to transfer or grant an estate or interest in

(a) land for less than its market value, or

(b) a public park or recreation or exhibition grounds,

the proposal must be advertised.

(2) The proposal does not have to be advertised if the estate or interest is

(a) to be used for the purposes of supplying a public utility,

(b) transferred or granted under Division 8 of Part 10 before the period of redemption under that Division, or

(c) to be used by a non-profit organization as defined in section 241(f).

1994 cM-26.1 s70;1995 c24 s9

Mines and minerals

71 No municipality may acquire an estate or interest in mines or minerals without the approval of the Lieutenant Governor in Council.

1994 cM-26.1 s71;1996 c30 s3

Acquisition of land outside municipal boundaries

72(1) A municipality may acquire an estate or interest in land outside its boundaries only if

(a) the council of the municipal authority in whose boundaries the land is located consents in writing to the acquisition or, in the case of a municipal authority that is an improvement district or special area, the Minister consents in writing to the acquisition,

(a.1) in the case of land located in a province or territory adjoining Alberta, the local government within whose boundaries the land is located consents in writing to the acquisition, and

(b) after the written consent is given, the council that wishes to acquire the estate or interest in the land authorizes the acquisition.

(2) This section does not apply when a municipality acquires

(a) an option on land outside its boundaries, but it does apply when the municipality exercises the option, or

(b) an estate or interest in mines and minerals.

1994 cM-26.1 s72;1996 c30 s4;1999 c11 s5

73 Repealed 2016 c24 s12.

Firearms

74 A bylaw of a municipal district prohibiting in all or a part of the municipal district the shooting or use of a firearm or other device that propels a projectile does not come into force until the bylaw has been approved by the Minister responsible for the *Wildlife Act*.

1994 cM-26.1 s74;1995 c24 s10

Firearms

74.1(1) Subject to subsections (3) and (4), a council may not, unless approved by the Lieutenant Governor in Council, bring into force a bylaw respecting firearms.

(2) Subsection (1) applies to

(a) a proposed amendment respecting firearms to a bylaw that comes into force on or after the coming into force of this section, and

(b) a new bylaw respecting firearms proposed by a council after the coming into force of this section.

(3) Subsection (1) does not apply to a bylaw respecting firearms that is in force on or before the coming into force of this section.

(4) This section does not apply to a bylaw to be approved in accordance with section 74.

2021 c6 s2

Forest and Prairie Protection Act

75(1) In this section, "forest protection area" means a forest protection area designated under the *Forest and Prairie Protection Act*.

(2) The council of a municipal district may not pass a bylaw respecting fires that applies to the part of the municipal district in a forest protection area.

(3) Despite subsection (2), the council may pass a bylaw respecting fires, other than forest or running fires, that applies to the part of a hamlet that is within a forest protection area.

(4) Repealed 2016 c22 s26.

RSA 2000 cM-26 s75;2016 c22 s26

Division 9
Controlled Corporations

Control of corporations

75.1(1) In this Division,

(a) "controlled corporation" means a corporation controlled by a municipality or a group of municipalities and includes a subsidiary, within the meaning of section 2(4) of the *Business Corporations Act*, of such a corporation;

(b) "corporation" means a corporation that operates for the purpose of making a profit.

(2) A municipality, by itself or with other municipalities, may establish and control, or obtain control of, a corporation only if the council of the municipality

(a) passes a resolution authorizing the municipality to control the corporation by itself or with other municipalities, as the case may be, and

(b) is satisfied that

(i) the controlled corporation will carry on business solely for one or more of the purposes described in section 3,

(ii) the controlled corporation will provide a service or benefit to residents of the municipality or group of municipalities that controls it, and

(iii) the profits and dividends of the controlled corporation will provide a direct benefit to the residents of the municipality or group of municipalities that controls it.

(3) Before a council passes a resolution under subsection (2)(a), the council must

(a) consider a business plan that addresses the matters referred to in subsection (4), and

(b) hold a public hearing in accordance with the regulations.

(4) The matters to be addressed in a business plan referred to in subsection (3)(a) include

(a) the costs related to establishing and controlling or obtaining control of the corporation, as the case may be,

(b) the value of any assets of the municipality or group of municipalities that are to be transferred to the corporation,

(c) a cash flow projection for the next 3 years of the corporation's operation,

(d) the corporation's financial statements and operating and capital budgets for the most recent 5 years, or if the corporation has existed for less than 5 years, the financial statements and operating and capital budgets for each year it has existed, and

(e) any other information prescribed by the regulations.

2016 c24 s13

Financial statements and other reports

75.2(1) The council of each municipality that controls a corporation must ensure that the controlled corporation submits to

the council the annual financial statements referred to in section 279 and any other reports prescribed by the regulations.

(2) A council must make available for public inspection the annual financial statements and any other reports that it receives from a controlled corporation under subsection (1).

2016 c24 s13

Material change

75.3 If there is a proposed material change to the business operations of a controlled corporation, the council of each municipality that controls the corporation must, in accordance with the regulations,

(a) notify the residents of the municipality of the proposed material change, and

(b) provide an opportunity to residents of the municipality to make representations.

2016 c24 s13

Utility services provided by controlled corporation

75.4(1) Part 2 of the *Public Utilities Act* does not apply in respect of a public utility that

(a) is owned or operated by a controlled corporation, and

(b) provides a utility service within the boundaries of a municipality or a group of municipalities that controls the corporation.

(2) If there is a dispute between a regional services commission and a controlled corporation that owns or operates a utility service with respect to

(a) rates, tolls or charges for a service that is a public utility,

(b) compensation for the acquisition by the commission of facilities used to provide a service that is a public utility, or

(c) the commission's use of any road, square, bridge, subway or watercourse to provide a service that is a public utility,

any party involved in the dispute may submit it to the Alberta Utilities Commission, and the Alberta Utilities Commission may issue an order on any terms and conditions that the Alberta Utilities Commission considers appropriate.

(3) Sections 43 to 47, except section 45(3)(b), apply to a utility service provided by a controlled corporation.

2016 c24 s13

Regulations

75.5(1) The Minister may make regulations

(a) providing that certain types of corporations may not be controlled by a municipality or a group of municipalities without the Minister's approval;

(b) respecting terms and conditions that apply when a municipality or a group of municipalities controls a corporation;

(c) prescribing information to be included in a business plan for the purposes of section 75.1(4)(e);

(d) respecting public hearings to be held under section 75.1(3)(b), including, without limitation, the form and nature of information that must be made available to the public before a public hearing is held;

(e) prescribing reports for the purposes of section 75.2(1);

(f) respecting the manner in which a council must notify residents of the municipality of a material change to a controlled corporation;

(g) respecting the timing, scope and methods of obtaining public input from residents of a municipality regarding a material change to a controlled corporation;

(h) defining any term or expression that is used but not defined in this Division;

(i) specifying or describing by reference the provisions of this or any other enactment that do not apply, or that apply with modifications, to a controlled corporation;

(j) specifying or describing by reference any provisions that are to be added to or that are to replace the provisions of this Act or any other enactment in respect of a controlled corporation.

(2) Regulations made under subsection (1) may apply in respect of one or more controlled corporations or may apply generally.

2016 c24 s13

Part 4
Formation, Fundamental Changes and Dissolution

Division 1
General Criteria

Principles, standards and criteria

76(1) The Minister may establish and publish principles, standards and criteria that are to be taken into account in considering whether to recommend to the Lieutenant Governor in Council the formation, change of status or dissolution of municipalities, the amalgamation of municipal authorities or the annexation of land under this Part.

(1.1) Before recommending the formation, change of status or dissolution of a municipality, the amalgamation of municipal authorities or the annexation of land under this Part, the Minister must consider any applicable principles, standards and criteria established under subsection (1).

(2) The *Regulations Act* does not apply to the principles, standards and criteria.

RSA 2000 cM-26 s76;2022 c16 s9(12)

Division 2
Formation

Definition of formation order

76.1 In this Division, "formation order" means an order under section 88.

2022 c16 s9(13)

Types of municipality that may be formed

77 The following types of municipality may be formed by a formation order:

(a) municipal district;

(b) repealed 1995 c24 s11;

(c) village;

(d) town;

(e) city;

(f) specialized municipality.

RSA 2000 cM-26 s77;2022 c16 s9(14)

78 to **84** Repealed 2022 c16 s9(15).

Initiating formation

85(1) The Minister may recommend to the Lieutenant Governor in Council that a formation order be made

(a) if the Minister receives a request to form the municipality from a council of a municipality or an improvement district, or

(b) on the Minister's own initiative.

(2) A request referred to in subsection (1)(a) must specify the boundaries of the proposed municipality.

RSA 2000 cM-26 s85;2022 c16 s9(16)

86 Repealed 2022 c16 s9(17).

Public input

87(1) Before recommending to the Lieutenant Governor in Council that a formation order be made, the Minister

(a) must invite comments on the proposed municipality from

(i) those members of the public that the Minister considers would be affected by the formation of the proposed municipality, and

(ii) all local authorities that the Minister considers would be affected by the formation of the proposed municipality,

and

(b) may invite comments or seek input on the proposed municipality from any other person or body the Minister considers appropriate.

(2) The comments and input referred to in subsection (1)(a) and (b) may be sought in any manner the Minister considers appropriate, including, without limitation, by holding public meetings or conducting a vote in accordance with the *Local Authorities Election Act*, as modified by directions given by the Minister, of the people who would be electors of the proposed municipality.

RSA 2000 cM-26 s87;2022 c16 s9(18)

Specialized municipality

87.1 The Minister may recommend to the Lieutenant Governor in Council that a specialized municipality be formed for an area if the Minister is satisfied that

(a) a type of municipality referred to in section 77(a), (c), (d) or (e) would not meet the needs of the residents of the proposed municipality,

(b) forming a specialized municipality would provide for a form of local government enabling the orderly development of the municipality to a type of municipality referred to in section 77(a), (c), (d) or (e) or to another form of specialized municipality, or

(c) for any other reason it is appropriate in the circumstances to form a specialized municipality.

2022 c16 s9(18)

Formation order

88 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order form a municipality.

1994 cM-26.1 s88

Contents of order

89(1) A formation order must

(a) describe the boundaries of the municipality formed by the order,

(b) give the municipality the status of municipal district, village, town, city or specialized municipality, and

(c) give the municipality an official name.

(2) If a municipal district is formed, the order

(a) must state the number of councillors that is to comprise its council,

(b) must establish wards for it and describe their boundaries,

(c) may specify or describe by reference, the provisions of this or other enactments that do not apply to the municipal district, or that apply with or without modification, and

(d) may specify or describe by reference, any provisions that are to be added to or replace the provisions of this or other enactments.

(3) If a specialized municipality is formed, the order must state the number of councillors that is to comprise its council and apply either section 150(1) or (2) to the municipality and may

(a) establish wards for it and describe their boundaries;

(b) specify or describe by reference, the provisions of this or other enactments that do not apply to the specialized municipality, or that apply with or without modification;

(c) specify or describe by reference, any provisions that are to be added to or replace the provisions of this or other enactments;

(d) prescribe matters or conditions that govern the functions, powers and duties of the specialized municipality;

(e) if a specialized municipality is formed all or partly from an improvement district, provide that Part 15 continues to apply to the specialized municipality as if it were an improvement district.

(4) If the order provides that Part 15 continues to apply to a specialized municipality under subsection (3)(e), the Minister may at any time in respect of the specialized municipality

(a) exercise any of the powers that the Minister has in respect of an improvement district under Part 15 or any other enactment, including the power to delegate;

(b) limit the power, authority or jurisdiction of the specialized municipality;

(c) prescribe how or the conditions under which the specialized municipality may exercise any power or authority;

(d) require the specialized municipality to exercise or perform a power, right or duty of a municipality;

(e) authorize the council to pass some or all of the bylaws that the council of a municipal district may pass, subject to any conditions the Minister imposes.

(5) If a municipality is formed from an improvement district, the order may dissolve the improvement district.

1994 cM-26.1 s89;1995 c24 s14

Summer village

89.1 The fact that a summer village may not be formed under this Act does not affect any existing summer village, and this Act continues to apply to summer villages.

1995 c24 s15

Official administrator

90 When a municipality is formed and there is no council, the Minister may appoint an official administrator who has all the powers and duties of a council of the municipality until the first council of the municipality is sworn into office.

1994 cM-26.1 s90

Division 3
Change of Status

Definition of order

90.1 In this Division, "order" means an order under section 96.

2022 c16 s9(19)

Meaning of change of status

91 A reference in this Part to changing the status of a municipality means changing, by order, a municipal district, summer village, village, town, city or specialized municipality to another type of municipality within that group.

RSA 2000 cM-26 s91;2022 c16 s9(20)

Summer village

91.1 The status of a municipality may not be changed to the status of a summer village.

1995 c24 s16

92 Repealed 2022 c16 s9(21).

Initiation of change of status

93 The Minister may recommend to the Lieutenant Governor in Council an order be made changing the status of a municipality if

(a) the Minister receives a request from the municipality's council,

(b) the Minister receives a sufficient petition from the majority of the electors in the municipality requesting the change in status, or

(c) the Minister is satisfied that the municipality no longer meets the applicable principles, standards and criteria established under section 76 or, in the case of a specialized

municipality, that the reasons for its original formation as a specialized municipality no longer exist.

RSA 2000 cM-26 s93;2022 c16 s9(22)

Public input

94(1) Before recommending to the Lieutenant Governor in Council that the status of a municipality be changed, the Minister

(a) must notify the council of the municipality of the proposed change, and

(b) may invite comments or seek input on the proposed change of status from the public or any other person or body the Minister considers appropriate.

(c), (d) repealed 2022 c16 s9(23).

(2) The comments and input referred to in subsection (1)(b) may be sought in any manner the Minister considers appropriate, including, without limitation, by holding public meetings.

RSA 2000 cM-26 s94;2022 c16 s9(23)

95 Repealed 2022 c16 s9(24).

Change of status order

96 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order change the status of a municipality.

1994 cM-26.1 s96

Contents of order

97(1) An order changing the status of a municipality to a municipal district must include the provisions referred to in section 89(2).

(2) An order changing the status of a municipality to a specialized municipality must state the number of councillors that is to comprise its council and apply either section 150(1) or (2) to the municipality and may deal with any of the other matters referred to in section 89(3) and (4).

1994 cM-26.1 s97

97.1 Repealed 1999 c26 s14.

Effect of change of status

97.2(1) When the status of a municipality is changed,

(a) each councillor of the old municipality continues as a councillor of the new municipality until a successor is sworn into office;

(b) each officer and employee of the old municipality continues as an officer or employee of the new municipality with the same rights and duties until the council of the new municipality otherwise directs;

(c) all bylaws and resolutions of the old municipality that the new municipality has the authority to pass are continued as the bylaws and resolutions of the new municipality;

(d) all taxes due to the old municipality are deemed to be arrears of taxes due to the new municipality and may be collected and dealt with by the new municipality as if it had imposed the taxes;

(e) all rights of action and actions by or against the old municipality may be continued or maintained by or against the new municipality;

(f) all property vested in the old municipality becomes vested in the new municipality and may be dealt with by the new municipality in its own name subject to any trusts or other conditions applicable to the property;

(g) all other assets, liabilities, rights, duties, functions and obligations of the old municipality become vested in the new municipality, and the new municipality may deal with them in its own name.

(2) Subsection (1) is subject to the order changing the status of the municipality.

1995 c24 s17

Division 4
Change of Name

Change of name order

98 The Lieutenant Governor in Council, on the request of a municipality's council and on the recommendation of the Minister, may change the name of the municipality.

1994 cM-26.1 s98

Effect of change of name

99(1) The change of a municipality's name does not affect any obligation, right, action or property of the municipality.

(2) The use of the old name of the municipality in any proceedings, agreements, notices or documents after the name has been changed does not affect the validity of those proceedings, agreements, notices or documents.

1994 cM-26.1 s99

Division 5
Amalgamation

Interpretation where 2 or more initiating municipal authorities

99.1 Where 2 or more municipal authorities initiate an amalgamation under section 102(b),

(a) a reference in this Division to an initiating municipal authority means all of them acting jointly, and

(b) a reference in this Division to the council of the initiating municipal authority means the councils of all of them.

2022 c16 s9(25)

Application

100 This Division does not apply to the amalgamation of

(a) an improvement district with another improvement district, or

(b) a special area with another special area.

1994 cM-26.1 s100

Restriction on amalgamation

101(1) Subject to subsection (2), no order amalgamating municipal authorities may be made that would result in an area of land that is

(a) not included in any municipal authority, or

(b) part of the amalgamated municipal authority, but is not contiguous with other land in the amalgamated municipal authority.

(2) An order may amalgamate 2 or more summer villages whose boundaries are not contiguous but border on or include all or part of the same body of water.

(3) Despite section 77, an order may amalgamate 2 or more summer villages if it gives the amalgamated municipal authority the status of a summer village.

(4) Where an order gives an amalgamated municipal authority the status of a summer village as required by subsection (3), the status of the summer village may be changed in accordance with Division 3.

RSA 2000 cM-26 s101;2015 c8 s9

Initiation of amalgamation proceedings

102 The procedure for the amalgamation of 2 or more municipal authorities may be initiated

(a) by a municipal authority,

(b) by 2 or more municipal authorities in a manner satisfactory to the Minister, or

(c) by the Minister under section 107.

RSA 2000 cM-26 s102;2015 c8 s10;2022 c16 s9(26)

Initiation by municipal authority

103(1) A municipal authority initiates an amalgamation by giving written notice of the proposed amalgamation to

(a) the one or more municipal authorities with which it proposes to amalgamate,

(b) the Minister, and

(c) all local authorities having jurisdiction to operate or provide services in the initiating municipal authority or in any of the municipal authorities with which it proposes to amalgamate.

(2) If an amalgamation proposed by an initiating municipal authority would result in an area of land that is within the perimeter of the boundary of the amalgamated municipal authority, but is not part of the amalgamated municipal authority, the initiating municipal authority must give notice of its intention to annex that land when it gives notice of the proposed amalgamation.

(3) Subsection (2) does not apply if the area of land within the perimeter of the boundary of the proposed amalgamated municipal authority is the area of an existing municipal authority.

(4) The notice for an amalgamation must

(a) include the names of all the municipal authorities that are to be amalgamated and the reasons for the proposed amalgamation, and

(b) include proposals for consulting with all local authorities referred to in subsection (1)(c) and the public about the proposed amalgamation.

RSA 2000 cM-26 s103;2017 c13 s1(11)

Direct negotiations

104(1) The municipal authorities with which the initiating municipal authority proposes to amalgamate must, on receipt of the notice under section 103, meet with the initiating municipal authority to discuss the proposals included in the notice and negotiate the proposals in good faith.

(2) The initiating municipal authority must keep the Minister informed of the progress of the negotiations.

1994 cM-26.1 s104

Report on negotiations

105(1) On conclusion of the negotiations, the initiating municipal authority must prepare a report that describes the results of the negotiations and that includes

(a) a list of the relevant matters, including those referred to in sections 89(1), (2), (3) and (4) and 111, that are agreed on and a list of any of those matters on which there is no agreement between the municipal authorities,

(b) a description of the public consultation processes involved in the negotiations, and

(c) a summary of the views expressed during the public consultation processes.

(2) The report must

(a) repealed 2022 c16 s9(27);

(b) be approved by resolution of the council of the initiating municipal authority and by resolution of the councils of the other municipal authorities that agree to the amalgamation.

(3) A municipal authority whose council does not pass a resolution approving the report may include in the report its reasons for not approving.

RSA 2000 cM-26 s105;2015 c8 s11;2022 c16 s9(27)

Disposition of report

106(1) On completion of the report on the direct negotiations, the initiating municipal authority must submit the report to the Minister and send a copy of it to the municipal authorities with which it

proposes to amalgamate and any other local authority the initiating municipal authority considers would be affected.

(2) If the initiating municipal authority indicates in the report that it wishes to proceed with the amalgamation, the report becomes the initiating municipal authority's application for the amalgamation.

1994 cM-26.1 s106

106.1 Repealed 2022 c16 s9(27).

Initiation by Minister

107 The Minister may initiate an amalgamation of 2 or more municipal authorities if the Minister believes that the operation of the municipal authority to be formed by the amalgamation will be more effective or efficient than the municipal authorities to be amalgamated.

1994 cM-26.1 s107

Notice by Minister

108(1) When the Minister initiates an amalgamation, the Minister

(a) must give written notice of the proposed amalgamation to the municipal authorities proposed to be amalgamated and to any local authority that the Minister considers would be affected by the proposed amalgamation, and

(b) may invite comments or seek input on the proposed amalgamation from the public or any other person or body the Minister considers appropriate.

(2) The comments and input referred to in subsection (1)(b) may be sought in any manner the Minister considers appropriate, including, without limitation, by holding public meetings.

RSA 2000 cM-26 s108;2022 c16 s9(28)

109 Repealed 2022 c16 s9(29).

Amalgamation order

110 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order amalgamate municipal authorities to form a new municipality.

1994 cM-26.1 s110

Contents of order

111 An order to amalgamate municipal authorities may

(a) dissolve one or more of the councils of the municipal authorities that are amalgamated,

(b) provide for an interim council,

(c) require a municipal authority to pay compensation to another municipal authority set out in the order or by means determined in the order, including arbitration under the *Arbitration Act*, and

(d) deal with any of the matters referred to in section 89.

1994 cM-26.1 s111

Official administrator

112 When a municipality is formed by amalgamation and there is no council, the Minister may appoint an official administrator who has all the powers and duties of a council of the municipality until the first council of the municipality is sworn into office.

1994 cM-26.1 s112

Division 6
Annexation

Mediation

112.1 In this Division, "mediation" in respect of an annexation means a process involving a neutral person as mediator who assists the initiating municipal authority and the one or more municipal authorities from which the land is to be annexed, and any other person brought in with the agreement of those municipal authorities, to reach their own mutually acceptable settlement of the matter by structuring negotiations, facilitating communication and identifying the issues and interests of the participants.

1999 c11 s6

Application

113 This Division does not apply to the annexation of land

(a) from an improvement district to another improvement district, or

(b) from a special area to another special area.

1994 cM-26.1 s113

Restriction on annexation

114 No order that annexes land to a municipal authority may be made if the land to be annexed is not contiguous with the boundaries of the municipal authority.

1994 cM-26.1 s114

Annexations of same land

115(1) A municipal authority may not initiate or proceed with more than one proposed annexation at any one time concerning the same land.

(2) A municipal authority may not initiate or proceed with a proposed annexation when the municipal authority is proceeding with an amalgamation, unless the annexation is of the type referred to in section 103(2).

1994 cM-26.1 s115

Initiation of annexation

116(1) A municipal authority initiates the annexation of land by giving written notice of the proposed annexation to

(a) the one or more municipal authorities from which the land is to be annexed,

(a.1) the Minister,

(b) the Land and Property Rights Tribunal, and

(c) all local authorities having jurisdiction to operate or provide services in the initiating municipal authority or in any of the municipal authorities from which the land is to be annexed.

(2) The notice for an annexation must

(a) describe the land proposed to be annexed,

(b) set out the reasons for the proposed annexation, and

(c) include proposals for

(i) consulting with the public about the proposed annexation, and

(ii) meeting with the owners of the land to be annexed, and keeping them informed about the progress of the negotiations.

RSA 2000 cM-26 s116;2017 c13 s1(12);2020 cL-2.3 s24(41)

Direct negotiations

117(1) The municipal authorities from which the land is to be annexed must, on receipt of the notice under section 116, meet with the initiating municipal authority to discuss the proposals included in the notice and negotiate the proposals in good faith.

(2) If there are matters on which there is no agreement, the initiating municipal authority and the one or more municipal

authorities from which the land is to be annexed must, during the negotiations, attempt to use mediation to resolve those matters.

1994 cM-26.1 s117;1999 c11 s7

Report on negotiations

118(1) On conclusion of the negotiations, the initiating municipal authority must prepare a report that describes the results of the negotiations and that includes

(a) a list of the matters agreed on and those on which there is no agreement between the municipal authorities,

(a.1) if there were matters on which there was no agreement, a description of the attempts to use mediation and, if mediation did not occur, the reasons for this,

(b) a description of the public consultation processes involved in the negotiations, and

(c) a summary of the views expressed during the public consultation processes.

(2) The report must be signed by the initiating municipal authority and by the municipal authorities from which the land is to be annexed that are prepared to sign and must include a certificate by the initiating municipal authority stating that the report accurately reflects the results of the negotiations.

(3) A municipal authority that does not sign the report may include in the report its reasons for not signing.

1994 cM-26.1 s118;1999 c11 s8

Disposition of report

119(1) The initiating municipal authority must submit the completed report to the Land and Property Rights Tribunal and send a copy of it to the municipal authorities from which the land is to be annexed and any other local authority the initiating municipal authority considers would be affected.

(2) If the initiating municipal authority indicates in the report that it wishes to proceed with the annexation, the report becomes the initiating municipal authority's application for the annexation.

RSA 2000 cM-26 s119;2020 cL-2.3 s24(41)

Notice of Tribunal's intent to recommend annexation

120 If the initiating municipal authority wishes the annexation to proceed and the Land and Property Rights Tribunal is satisfied that the affected municipal authorities and the public are generally in agreement with the annexation, the Tribunal must notify the

Minister, all the local authorities that the Tribunal considers would be affected by the annexation and anyone else the Tribunal considers should be notified that

(a) there appears to be general agreement with the proposed annexation, and

(b) unless objections to the annexation are filed with the Tribunal by a specified date, the Tribunal will make its recommendation to the Minister without holding a public hearing.

RSA 2000 cM-26 s120;2020 cL-2.3 s24(4);2022 c16 s9(30)

Where no objections filed

120.1 If the initiating municipal authority wishes the annexation to proceed and no objections are filed under section 120 by the date specified in a notice given under that section, the Tribunal must

(a) consider the principles, standards and criteria on annexation established under section 76, and

(b) prepare a written report with its recommendations and send it to the Minister.

2022 c16 s9(30)

Where objections filed or no general agreement

121 If the initiating municipal authority wishes the annexation to proceed but objections are filed under section 120 by the date specified in a notice given under that section, or for any other reason the Land and Property Rights Tribunal is not satisfied that the affected municipal authorities or the public are in general agreement with the annexation, the Tribunal

(a) must notify the Minister, all the local authorities that the Tribunal considers would be affected by the annexation and anyone else the Tribunal considers should be notified that there is not general agreement with the proposed annexation,

(b) may investigate, analyze and make findings of fact about the annexation, including the probable effect on local authorities and on the residents of an area, and

(c) must conduct one or more hearings in respect of the annexation and allow any affected person to appear before the Tribunal at a hearing.

RSA 2000 cM-26 s121;2020 cL-2.3 s24(5);2022 c16 s9(30)

Notice of hearing and costs

122(1) The Land and Property Rights Tribunal must publish a notice of a hearing under section 120(3) or 121 at least once a week for 2 consecutive weeks in a newspaper or other publication circulating in the affected area, the 2nd notice being not less than 6 days before the hearing.

(2) The Land and Property Rights Tribunal may determine the costs of and incidental to a hearing and decide by whom and to whom the costs are to be paid.

(3) Section 502 applies to a decision of the Tribunal relating to costs under this section.

RSA 2000 cM-26 s122;2020 cL-2.3 s24(6)

Tribunal's report

123 After one or more hearings under section 120(3) or 121 have been held and after considering the reports and representations made to it and the principles, standards and criteria on annexation established under section 76, the Tribunal must prepare a written report of its findings and recommendations and send it to the Minister.

RSA 2000 cM-26 s123;2020 cL-2.3 s24(39)

Contents of report

124(1) A report by the Land and Property Rights Tribunal to the Minister under this Division must set out

(a) a recommendation on whether land should be annexed to the initiating municipal authority or other municipal authority;

(b) if it is recommending annexation, a description of the land, whether there should be revenue sharing and any terms, conditions and other things the Tribunal considers necessary or desirable to implement the annexation.

(2) If the Tribunal does not recommend that land be annexed in its report, the Tribunal must provide the report to all local authorities that it considers would be affected by the annexation.

RSA 2000 cM-26 s124;2020 cL-2.3 s24(7)

Annexation order

125 The Lieutenant Governor in Council may,

(a) after considering a report of the Tribunal, or

(b) despite sections 116 to 124, at any time on the recommendation of the Minister,

make an order separating land from a municipal authority and annexing the land to another municipal authority.

RSA 2000 cM-26 s125;2020 cL-2.3 s24(39);2022 c16 s9(31)

126 Repealed 2022 c16 s9(31).

Contents of order

127(1) An order to annex land to a municipal authority may

(a) require a municipal authority to pay compensation to another municipal authority in an amount set out in the order or to be determined by means specified in the order, including arbitration under the *Arbitration Act*,

(b) dissolve a municipal authority as a result of the annexation, and

(c) deal with any of the matters referred to in section 89.

(1.1) Where an area of land is the subject of an exemption or deferral granted under section 364.2 by one municipal authority and an order referred to in subsection (1) annexes all or part of that land to another municipal authority, the order must require the receiving municipal authority to continue the exemption or deferral in respect of the annexed land, subject to any terms the Lieutenant Governor in Council considers appropriate.

(2) Where under section 664.2 a municipality has paid compensation to a landowner for conservation reserve that is subsequently annexed by order to another municipality, the order must require the municipality to which the land is annexed to pay compensation to the other municipality in the same amount that was paid to the landowner.

RSA 2000 cM-26 s127;2016 c24 s13.1;2017 c13 s2(4);2019 c6 s2

Public utilities

127.1(1) In this section, "utility agreement" means an agreement approved by the Alberta Utilities Commission in which a municipality grants a right to a person to provide a public utility in all or part of the municipality.

(2) An annexation of land does not affect any right under a utility agreement to provide a public utility on the annexed land unless the annexation order provides otherwise.

(3) This section does not apply to a right to provide a natural gas service if the right is subject to section 23 of the *Gas Distribution Act*.

RSA 2000 cM-26 s127.1;2007 cA-37.2 s82(17)

Annexation refused

128 If an application for an annexation of land is refused, the Minister must notify the initiating municipal authority of the refusal and the initiating municipal authority may not make another annexation application concerning the same land for a period of one year after it receives notice of the refusal.

1994 cM-26.1 s128

Regulations

128.1 The Minister may make regulations

(a) respecting procedures to be followed under this Division;

(b) defining terms used in this Division but not defined in this Act.

2015 c8 s13

Division 7
Dissolution

Application

129 This Division does not apply to the dissolution of a municipality as a result of an annexation.

1994 cM-26.1 s129

Viability review

130(1) The Minister must, before a municipality is dissolved,

(a) undertake a viability review, and

(b) after completing the viability review, hold a vote of the electors of the municipality on the proposed dissolution.

(2) The Minister may undertake a viability review in respect of a municipality if

(a) the Minister receives a request for a viability review from the council of the municipality,

(b) the Minister receives a sufficient petition requesting a viability review from electors of the municipality numbering at least 30% of the municipality's population or, in the case of a summer village, a sufficient petition requesting the review from a number of the electors of the summer village equal to at least 50% of the number of summer village residences in the summer village, or

(c) the Minister believes a viability review is warranted.

(3) A viability review must be conducted in a manner determined by the Minister.

(4) If the Minister receives a request in accordance with subsection (2)(a) or a sufficient petition in accordance with subsection (2)(b) and in the Minister's opinion a process other than a viability review is more appropriate, the Minister may require that that process be undertaken instead of undertaking a viability review.

RSA 2000 cM-26 s130;2013 c9 s2;2016 c24 s14

Completion of viability review

130.1(1) After completing a viability review, the Minister may

(a) by order direct the council or the chief administrative officer to take any actions, based on the results of the viability review, that the Minister considers appropriate to ensure the viability of the municipality, or

(b) hold a vote of the electors of the municipality on whether the municipality should

(i) be dissolved, or

(ii) not be dissolved, but be required to take any actions, based on the results of the viability review, that the Minister considers appropriate to ensure the viability of the municipality.

(2) Where a vote of the electors is held under subsection (1)(b),

(a) if the electors vote that the municipality should be dissolved, the Minister must recommend to the Lieutenant Governor in Council that the municipality be dissolved in accordance with section 133, or

(b) if the electors vote that the municipality should not be dissolved, the Minister may by order direct the council or the chief administrative officer to take the actions referred to in subsection (1)(b)(ii).

2013 c9 s2;2022 c16 s9(32)

130.2 Repealed 2022 c16 s9(33).

Further actions of Minister

130.3(1) If an order of the Minister under section 130.1(1)(a) or (2)(b) is not carried out to the satisfaction of the Minister, the Minister may do one or more of the following:

(a) make an order suspending the authority of the council to make bylaws in respect of any matter specified in the order;

(b) make an order exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) make an order removing a suspension of bylaw-making authority, with or without conditions;

(d) make an order withholding money otherwise payable by the Government to the municipality pending compliance with an order of the Minister;

(e) make an order establishing, repealing or amending policies and procedures with respect to the municipality;

(f) make an order suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) make an order requiring or prohibiting any other action as necessary to ensure compliance with the order;

(h) make an order dismissing the council or any member of it or the chief administrative officer;

(i) hold an additional electors vote on whether the municipality should be dissolved or should not be dissolved.

(2) Section 574(3) to (6) apply in respect of a dismissal under subsection (1)(h).

(3) Where an additional electors vote is held under subsection (1)(i),

(a) if the electors vote that the municipality should be dissolved, the Minister must recommend to the Lieutenant Governor in Council that the municipality be dissolved in accordance with section 133, or

(b) if the electors vote that the municipality should not be dissolved, the Minister may make any order referred to in subsection (1)(a) to (h) that the Minister considers appropriate and may order the municipality to take any other action the Minister considers appropriate.

2013 c9 s2;2022 c16 s9(33)

Vote

130.4 A vote held under section 130.1(1)(b) or 130.3(1)(i) must be conducted in accordance with the *Local Authorities Election Act* as modified by directions given by the Minister.

2022 c16 s9(33)

Transitional — application of certain sections

130.5(1) Section 130.1(1) applies to a viability review regardless of whether the viability review was commenced or completed before or after the coming into force of this section.

(2) Section 130.1(2) applies to a vote held under section 130.1(1)(b) regardless of whether

(a) the viability review to which the vote relates was commenced or completed before or after the coming into force of this section, and

(b) the vote was held before or after the coming into force of this section.

(3) Section 130.3 applies in respect of an order of the Minister under section 130.1(1)(a) or (2)(b) regardless of whether

(a) the viability review to which the order relates was commenced or completed before or after the coming into force of this section, and

(b) the vote under section 130.1(1)(b) or 130.3(1)(i) was held before or after the coming into force of this section.

(4) Section 130.4 applies in respect of a vote regardless of whether

(a) the viability review to which the vote relates was commenced or completed before or after the coming into force of this section, and

(b) the vote was held before or after the coming into force of this section.

2022 c16 s9(33)

131 and **132** Repealed 2013 c9 s3.

Dissolution order

133(1) The Lieutenant Governor in Council, on the recommendation of the Minister, may by order dissolve a municipality.

(2) A dissolution order

(a) must direct that all or part of the land in the dissolved municipality becomes part of another municipal authority,

(b) may deal with any of the matters referred to in section 89, and

(c) may appoint a liquidator and specify the liquidator's powers, duties and functions.

1994 cM-26.1 s133;1995 c24 s19

Tax

134 If the liabilities of the dissolved municipality exceed its assets, the Lieutenant Governor in Council may authorize the successor of the dissolved municipality to impose an additional tax under Part 10 on property located in the area of the dissolved municipality to pay for those excess liabilities.

1994 cM-26.1 s134;1998 c24 s5

134.1 Repealed 2022 c16 s9(34).

Division 8
General Provisions

Effect of certain orders

135(1) When an order under this Part has the effect of including or placing an area of land that was in one municipal authority, called in this section the "old municipal authority", in another municipal authority, called in this section the "new municipal authority", as a result of an annexation or the formation, amalgamation or dissolution of a municipal authority, then, unless the order provides otherwise,

(a) the new municipal authority becomes the successor of the old municipal authority with respect to that area of land and the old municipal authority ceases to have any jurisdiction with respect to that area of land,

(a.1) all taxes due to the old municipal authority are deemed to be arrears of taxes due to the new municipal authority and may be collected and dealt with by the new municipal authority as if it had imposed the taxes,

(a.2) all rights of action and actions by or against the old municipal authority that relate to that area of land become rights of action and actions by or against the new municipal

authority and cease to be rights of action and actions by or against the old municipal authority,

(b) all the assets, liabilities, rights, duties, functions and obligations of the old municipal authority that relate to that area of land automatically pass to the new municipal authority and cease to be those of the old municipal authority,

(c) in the case of an amalgamation or an annexation, if at the time of the notice under section 103 or 116 any land or any portion of it is designated or required to be provided as a public utility lot, environmental reserve, conservation reserve, municipal reserve or municipal and school reserve under Part 17 or a former Act as defined in Part 17, on the amalgamation or annexation taking effect the ownership of the land becomes vested in the new municipal authority in place of the old municipal authority, and

(d) bylaws and resolutions of the old municipal authority that apply specifically to the area of land continue to apply to it until repealed or others are made in their place by the new municipal authority.

(2) If the land referred to in subsection (1)(c) is sold or money instead of land is received by the old municipal authority after a notice of amalgamation under section 103 or a notice of annexation under section 116 is received, the proceeds of the sale or the money received must be paid to the new municipal authority.

(3) The new municipal authority may only use the proceeds of the sale or the money received for purposes for which the old municipal authority could have used it.

(4) The Lieutenant Governor in Council may

(a) authorize the council of the new municipal authority to impose an additional tax under Part 10 on the area of land to meet obligations under a borrowing made by the old municipal authority in respect of that area of land, or

(b) make any provision necessary to protect any rights that any person has in relation to the area of land.

(4.1) The Minister may direct the transfer of assets and liabilities from one municipal authority to another.

(5) This section does not abrogate or affect agreements described in section 30 or 45.

RSA 2000 cM-26 s135;2017 c13 s1(13)

Power to effectuate transfer of land and other property

136 Where an order under this Division requires the ownership of land or other property to be transferred to a municipal authority, the Minister may do whatever is necessary to give effect to section 135(1) or a direction under section 135(4.1).

1994 cM-26.1 s136

Transitional and other matters

137(1) An order of formation, change of status, amalgamation, annexation or dissolution may, in respect of any municipal authority affected by the order, contain provisions dealing with the following:

(a) assessment and taxation;

(b) property;

(c) employees;

(d) any matter required to properly effect or deal with the formation, change of status, amalgamation, annexation or dissolution, whether transitional or otherwise;

(e) the application, addition, change or substitution of one or more provisions of this or another enactment for the purposes of the order.

(2) The provisions referred to in subsection (1) may deal with rights, obligations, liabilities, assets and any other thing that the Lieutenant Governor in Council considers is appropriate to be dealt with in the order and may operate despite a collective agreement.

(3) The Lieutenant Governor in Council may amend or repeal a provision referred to in subsection (1) that is contained in an order of formation, change of status, amalgamation, annexation or dissolution without having to comply with the requirements for passing the original order.

RSA 2000 cM-26 s137;2021 c13 s8

Retroactivity of orders

138(1) An order of the Lieutenant Governor in Council under this Part may provide

(a) for the retroactive application of the order or any of its provisions, and

(b) that the order or any of its provisions come into force on different dates.

(2) An order or any of its provisions may only be made retroactive to a date in the year immediately before the calendar year in which the order is made.

(3) Any error in any order made under this Part may be corrected by subsequent order, and the correcting order may be made effective as of the date of the original order or on some other later date that is specified in the order.

1994 cM-26.1 s138

Orders published

139(1) An order of the Lieutenant Governor in Council or the Minister made under this Part must be published in The Alberta Gazette.

(2) Publication of an order of the Lieutenant Governor in Council or the Minister made under this Part is conclusive proof of the fulfilment of any conditions precedent to the order.

1994 cM-26.1 s139

Regulations Act

140 The *Regulations Act* does not apply to an order of the Lieutenant Governor in Council or the Minister made under this Part.

1994 cM-26.1 s140

Location of boundaries

141(1) In this section,

(a) "survey" means a survey made under the *Surveys Act* or the *Canada Lands Surveys Act* (Canada);

(b) "surveyed land" means land that has been surveyed under the *Surveys Act* or the *Canada Lands Surveys Act* (Canada).

(2) Where the boundary of a municipality is described by reference to the boundary of a township or section of surveyed land along which a road allowance runs, the boundary is the side of the road allowance on which monuments or posts are placed under a survey, except in the case of correction lines or where the description otherwise specifies.

(3) In the case of correction lines, the boundary is the south side of the road allowance.

(4) Where a road is the boundary of a municipality and land is acquired to widen the road, the land acquired automatically falls within that boundary.

(5) A road allowance between an Indian reserve and a municipality is in the municipality despite anything to the contrary in this section.

(6) Where a boundary of a municipality is described by reference to a river, the boundary is the right bank of the river facing downstream unless the description otherwise specifies.

1994 cM-26.1 s141

Part 4.1
City Charters

Interpretation

141.1(1) In this Part,

(a) "charter", except in sections 141.3 and 141.4, includes an amendment to a charter;

(b) "charter city" means a city for which a charter is established under section 141.3.

(2) In this Part, a reference to "this Act" includes a regulation made under this Act.

2015 c8 s14

Purpose of Part

141.2 The purpose of this Part is to authorize the establishment of charters to address the evolving needs, responsibilities and capabilities of cities in a manner that best meets the needs of their communities.

2015 c8 s14

Establishment of charter

141.3 On request by a city, the Lieutenant Governor in Council may, by regulation, establish a charter for that city.

2015 c8 s14

Proposed charter must be published on website

141.4(1) Before a charter is established or amended, the Minister must ensure the proposed charter or amendment is published on the Minister's department's website for at least 60 days.

(2) Subsection (1) does not apply to

(a) a charter or an amendment made after considering any responses to a proposed charter or amendment that was published in accordance with subsection (1),

(b) the repeal of a provision that, pursuant to section 141.5(3), makes inapplicable, modifies or replaces a provision of this

Act or another enactment or adds a provision to this Act or another enactment, if

(i) this Act or the other enactment is amended to have substantively the same effect as the charter provision being repealed, and

(ii) the repeal of the charter provision and the amendment to this Act or the other enactment take effect at the same time,

(c) the repeal of a provision that applied only during a limited time that has expired, or

(d) an amendment made solely to

(i) update terminology or references to other legislation, or

(ii) correct one or more clerical, technical, grammatical or typographical errors, if the amendment does not materially affect the charter in principle or substance.

2015 c8 s14;2019 c22 s10(3)

Elements of charter

141.5(1) Subject to this Part, a charter governs all matters related to the administration and governance of the charter city, including, without limitation, the powers, duties and functions of the charter city and any other matter that the Lieutenant Governor in Council considers desirable.

(2) In subsection (3), a reference to "this Act" does not include this Part or Part 15.1 or 17.1.

(3) A charter may do one or more of the following:

(a) provide that a provision of this Act or any other enactment does not apply to the charter city or applies to the charter city with the modifications set out in the charter;

(b) specify or set out provisions that apply in respect of the charter city in addition to, or instead of, a provision of this Act or any other enactment;

(c) authorize the charter city to modify or replace, by bylaw, a provision of this Act or any other enactment, with respect to the charter city, to the extent set out in the charter.

(4) Before giving second reading to a proposed bylaw referred to in subsection (3)(c), the council of the charter city must hold a public hearing with respect to the proposed bylaw in accordance

with section 216.4 after giving notice of it in accordance with section 606.

(5) A charter may include provisions respecting its interpretation.

(6) A charter may generally provide for any other matter necessary for the purposes of giving effect to this Part.

(7) Except to the extent that a charter or a bylaw made pursuant to subsection (3)(c) provides otherwise, this Act and any other enactment apply to the charter city.

2015 c8 s14;2022 c16 s9(83)

Charter prevails

141.6 Except to the extent that this Part provides otherwise, if there is a conflict or inconsistency between a charter or a bylaw made pursuant to section 141.5(3)(c) and a provision of this Act or any other enactment, the charter or bylaw prevails to the extent of the conflict or inconsistency.

2015 c8 s14

Retroactive operation of charter

141.7(1) A charter may provide

(a) for the retroactive application of the charter or any of its provisions, and

(b) that the charter or any of its provisions come into force on different dates.

(2) A charter or any of its provisions may be made retroactive to a date no earlier than the beginning of the year immediately preceding the calendar year in which it is made.

2015 c8 s14

No effect on status of charter city

141.8 Except to the extent that a charter provides otherwise, a charter has no effect on the status of the charter city as a city under this Act or any other enactment.

2015 c8 s14

Existing rights and obligations not affected

141.9(1) Except to the extent that a charter provides otherwise, the rights and obligations of a city are not affected by the establishment of a charter for that city.

(2) Except to the extent that a charter provides otherwise, the rights of the Crown in right of Alberta are not affected by the establishment of a charter.

2015 c8 s14

Part 5
Councils, Councillors and Council Committees

Division 1
Councils and Council Committees

Councils as governing bodies

142(1) Each municipality is governed by a council.

(2) A council is a continuing body.

1994 cM-26.1 s142

Number of councillors

143(1) The council of a city or town consists of 7 councillors unless the council passes a bylaw specifying an odd number of 3 or more.

(2) The council of a village or summer village consists of 3 councillors unless the council passes a bylaw specifying an odd number of 5 or more.

(3) The council of a municipal district or specialized municipality consists of the number of councillors specified in the order forming it unless, after its formation, the council passes a bylaw specifying an odd number of 3 or more.

RSA 2000 cM-26 s143;2022 c16 s9(35)

144 Repealed 2022 c16 s9(35).

Bylaws respecting maternity and parental leave for councillors

144.1(1) A council of a municipality may, by bylaw, having regard to the need to balance councillors' roles as parents with their responsibilities as representatives of residents, establish whether councillors are entitled to take leave prior to or after the birth or adoption of their child.

(2) If a bylaw under subsection (1) entitles councillors to take leave, the bylaw must contain provisions

(a) respecting the length of the leave and other terms and conditions of the leave entitlement, and

(b) addressing how the municipality will continue to be represented during periods of leave.

2017 c13 s1(14)

Bylaws — council and council committees

145(1) A council may, by bylaw, establish the procedures to be followed by the council.

(2) A council may, by bylaw, establish council committees and other bodies.

(3) Where a council establishes a council committee or other body, the council may, by bylaw, establish the functions of the committee or body and the procedures to be followed by it.

RSA 2000 cM-26 s145;2015 c8 s15;2022 c16 s9(36)

Composition of council committees

146 A council committee may consist entirely of councillors, entirely of persons who are not councillors or of both councillors and persons who are not councillors.

RSA 2000 cM-26 s146;2022 c16 s9(36)

Division 1.1
Codes of Conduct

Bylaws — codes of conduct

146.1(1) A council must, by bylaw, establish a code of conduct governing the conduct of councillors.

(2) A code of conduct under subsection (1) must apply to all councillors equally.

(3) A council may, by bylaw, establish a code of conduct governing the conduct of members of council committees and other bodies established by the council who are not councillors.

(4) A councillor must not be disqualified or removed from office for a breach of the code.

(5) The Minister may make regulations

(a) respecting matters that a code of conduct established under subsection (1) must address;

(b) respecting the date by which councils must establish a code of conduct under subsection (1);

(c) respecting sanctions to be imposed for a breach of a code of conduct established under subsection (1);

(d) respecting matters that a council must take into consideration in establishing a code of conduct under subsection (1) or (3), or both;

(e) respecting implementation of a code of conduct established under subsection (1) or (3), or both;

(f) respecting any other matter the Minister considers necessary or advisable to carry out the intent and purpose of this Division.

2015 c8 s16

Division 2
Elections, Appointments and Ward System

Election of councillors

147(1) Subject to Division 5, councillors other than a chief elected official are to be elected in accordance with the *Local Authorities Election Act*.

(2) The election is to be by a vote of the electors of the whole municipality unless the municipality is divided into wards, in which case section 148 applies.

1994 cM-26.1 s147

Division of municipality into wards

148(1) Unless otherwise provided for in a bylaw under this section, when a municipality is divided into wards,

(a) only an elector who is resident in the ward may vote for a councillor in that ward, and

(b) councillors are elected for each ward.

(2) A council may by bylaw

(a) divide the municipality into wards and establish their boundaries,

(b) in the case of wards established for a municipal district or a specialized municipality, change the number of wards and their boundaries,

(c) give each ward established or changed a name or number, or both,

(d) state the number of councillors to be elected for each ward established or changed, and

(e) in the case of any municipality, including a municipal district or specialized municipality, eliminate the wards.

(3) A council may by bylaw provide for councillors that

(a) are in addition to the councillors elected for each ward,

(b) are elected by a vote of the electors of the whole municipality, and

(c) are councillors for the whole municipality, not a ward.

(4) A council may by bylaw provide that all councillors

(a) are nominated by ward,

(b) are elected by a vote of the electors of the whole municipality, and

(c) are either councillors

(i) for the ward in which they were nominated, or

(ii) for the whole municipality rather than for a ward.

(5) Repealed 2022 c16 s9(37).

RSA 2000 cM-26 s148;2022 c16 s9(37)

149 Repealed 2022 c16 s9(38).

Election or appointment of chief elected official

150(1) The chief elected official of a city or town is to be elected by a vote of the electors of the municipality unless the council passes a bylaw

(a) requiring council to appoint the chief elected official from among the councillors,

(b) specifying when the appointment is to start, and

(c) specifying the term of the appointment.

(2) The chief elected official of a village, summer village or municipal district is to be appointed by council from among the councillors unless the council passes a bylaw providing that the official is to be elected by a vote of the electors of the municipality.

(3) The chief elected official of a specialized municipality is to be elected under subsection (1) or appointed under subsection (2) as specified in the order that forms the specialized municipality.

(4) If a chief elected official is to be elected by a vote of the electors of the municipality, the *Local Authorities Election Act* applies to the election.

1994 cM-26.1 s150

Passing bylaw

151(1) A bylaw under section 143, 148 or 150 must be passed by December 31 of the year before the general election at which it is to take effect.

(2) If a bylaw is passed in the same year a general election is held, it takes effect at the 2nd general election after the date on which it is passed.

(3) A bylaw passed under section 143, 148 or 150 must be advertised.

(4) A bylaw proposed to be made under section 143, 148 or 150 must not be given third reading until after the 60-day period provided by section 231(4) has expired.

RSA 2000 cM-26 s151;2018 c23 s58;2022 c16 s9(39)

Deputy and acting chief elected officials

152(1) A council must appoint one or more councillors as deputy chief elected official so that

(a) only one councillor will hold that office at any one time, and

(b) the office will be filled at all times.

(2) A deputy chief elected official must act as the chief elected official

(a) when the chief elected official is unable to perform the duties of the chief elected official, or

(b) if the office of chief elected official is vacant.

(3) A council may appoint a councillor as an acting chief elected official to act as the chief elected official

(a) if both the chief elected official and the deputy chief elected official are unable to perform the duties of the chief elected official, or

(b) if both the office of chief elected official and the office of deputy chief elected official are vacant.

1994 cM-26.1 s152

Division 3
Duties, Titles and Oaths of Councillors

General duties of councillors

153 Councillors have the following duties:

(a) to consider the welfare and interests of the municipality as a whole and to bring to council's attention anything that would promote the welfare or interests of the municipality;

(a.1) to promote an integrated and strategic approach to intermunicipal land use planning and service delivery with neighbouring municipalities;

(b) to participate generally in developing and evaluating the policies and programs of the municipality;

(c) to participate in council meetings and council committee meetings and meetings of other bodies to which they are appointed by the council;

(d) to obtain information about the operation or administration of the municipality from the chief administrative officer or a person designated by the chief administrative officer;

(e) to keep in confidence matters discussed in private at a council or council committee meeting until discussed at a meeting held in public;

(e.1) to adhere to the code of conduct established by the council under section 146.1(1);

(f) to perform any other duty or function imposed on councillors by this or any other enactment or by the council.

RSA 2000 cM-26 s153;2015 c8 s17;2016 c24 s15

Duty of chief administrative officer

153.1 Where the chief administrative officer or a person designated by the chief administrative officer provides information referred to in section 153(d) to a councillor, the information must be provided to all other councillors as soon as is practicable.

2015 c8 s18

General duties of chief elected official

154(1) A chief elected official, in addition to performing the duties of a councillor, must

(a) preside when in attendance at a council meeting unless a bylaw provides that another councillor or other person is to preside, and

(b) perform any other duty imposed on a chief elected official by this or any other enactment or bylaw.

(2) Repealed 2022 c16 s9(40).

(3) Despite subsection (2), the chief elected official may be a member of a board, commission, subdivision authority or development authority established under Part 17 only if the chief elected official is appointed in the chief elected official's personal name.

RSA 2000 cM-26 s154;2022 c16 s9(40)

Titles of chief elected official and other councillors

155 A councillor is to have the title "councillor" and a chief elected official that of "chief elected official" unless the council directs that another title appropriate to the office be used.

1994 cM-26.1 s155

Taking of oath

156 A councillor, a chief elected official and a deputy and acting chief elected official may not carry out any power, duty or function until that person has taken the official oath prescribed by the *Oaths of Office Act*.

1994 cM-26.1 s156

Division 4
Term of Office

Local Authorities Election Act

157 The term of office of councillors is governed by the *Local Authorities Election Act*.

1994 cM-26.1 s157

Extension of term

158(1) If the first election of a newly formed municipality, whether formed under this or another enactment, is less than 18 months before the date set by the *Local Authorities Election Act* for the next general election, the Minister may order that the next general election not take place.

(2) If the Minister makes an order under subsection (1), the terms of the offices are to continue until immediately before the beginning of the organizational meeting following the next general election.

1994 cM-26.1 s158

Appointed chief elected officials

159(1) A chief elected official who is to be appointed under section 150 must be appointed at each organizational meeting of the council, unless otherwise provided by bylaw.

(2) The term of office of an appointed chief elected official starts immediately on appointment and ends on the appointment of the next chief elected official.

(3) The term of office of an appointed chief elected official may not extend beyond the term of office of that person as councillor.

1994 cM-26.1 s159

Division 5
Vacancies and Quorum

Positions unfilled at general election

160(1) If at a general election persons are not elected to fill all the offices on council, the Minister may

(a) fill the vacancies by appointing persons as councillors,

(b) if there is no quorum, order that the councillors who have been elected constitute a quorum,

(c) if there is no quorum, order that the remaining councillors constitute a quorum and appoint an official administrator for the purposes of supervision under section 575, or

(d) appoint an official administrator who has all the powers and duties of the council.

(2) Persons appointed under subsection (1)(a) hold office until the vacancies are filled by a by-election.

(3) If council is unable to or does not within a reasonable time hold a by-election to fill a vacancy referred to in subsection (1), the Minister may by order direct that the chief administrative officer conduct a by-election to fill the vacancy.

1994 cM-26.1 s160

Resignation

161(1) The resignation of a councillor must be in writing and given to the chief administrative officer.

(2) A chief elected official appointed by council who resigns the office of chief elected official remains on the council as a councillor.

(3) The resignation is effective on the date it is received by the chief administrative officer even if a later date is set out in the resignation.

(4) The chief administrative officer must report the resignation at the first council meeting after receiving the resignation.

1994 cM-26.1 s161

Vacancy in position of councillor

162 A council must hold a by-election to fill a vacancy on council unless

(a) the vacancy occurs after January 1 in the year of a general election, or

(b) the council consists of 6 or more councillors and the vacancy occurs

(i) in the 18 months before a general election and there is only one vacancy, or

(ii) in the 12 months before a general election and the number of councillors remaining is at least one more than the majority of the number of councillors comprising the council under section 143.

RSA 2000 cM-26 s162;2022 c16 s9(41)

Chief elected official (elected) vacancy

163 If the chief elected official is elected by a vote of the electors of the whole municipality and the office becomes vacant, the vacancy must be filled

(a) if on the date the vacancy occurs there are 12 months or more before a general election, by a by-election, or

(b) if on the date the vacancy occurs there are less than 12 months before a general election, either by a by-election or by council appointing at the next council meeting one or more councillors as chief elected official so that

(i) only one councillor holds that office at any one time, and

(ii) the office is filled all the time.

1994 cM-26.1 s163

Chief elected official (appointed) vacancy

164 If, under section 150, the chief elected official is appointed by council from among the councillors and the office becomes vacant, council must at the next council meeting appoint one or more councillors as chief elected official so that

(a) only one councillor holds that office at any one time, and

(b) the office is filled all the time.

1994 cM-26.1 s164

Election day

165 Unless a council sets an earlier date, election day for a by-election under section 162 or 163 is 120 days after the vacancy occurs.

RSA 2000 cM-26 s165;2019 c22 s10(4)

Minister orders by-election

166 If a vacancy must be filled by by-election under section 162 or 163 and a by-election is not held within 120 days after the vacancy occurs, the Minister may by order

(a) set another date for the by-election;

(b) extend the time for filling that vacancy to the next general election;

(c) reduce the quorum for council;

(d) direct the chief administrative officer to conduct the by-election;

(e) take any other action the Minister considers necessary.

RSA 2000 cM-26 s166;2019 c22 s10(4)

Quorum

167(1) Except as provided in this or another enactment, the quorum of a council is

(a) the majority of all the councillors that comprise the council under section 143, or

(b) if there is a vacancy on the council and the council is not required to hold a by-election under section 162 or 163, the majority of the remaining councillors that comprise the council under section 143.

(2) For the purposes of quorum, a councillor is deemed to be absent for a vote if, under this or any other enactment,

(a) the councillor is required to abstain from the vote, or

(b) the councillor is permitted to abstain from the vote and does abstain.

1994 cM-26.1 s167

No quorum

168(1) The Minister may make an order described in subsection (2) in the following situations:

(a) vacancies on council through resignations, disqualifications or recall petitions declared to be sufficient in accordance with section 240.8(2) have reduced the number of councillors to less than a quorum;

(b) the number of councillors able to attend a council meeting is less than a quorum;

(c) councillors are required to abstain from voting on a matter or are permitted to abstain from voting on a matter and have decided to abstain and the number of remaining councillors able to vote is less than a quorum.

(2) If subsection (1) applies, the Minister may

(a) order that the remaining councillors constitute a quorum,

(b) order that the remaining councillors constitute a quorum and appoint an official administrator for the purposes of supervision under section 575, or

(c) appoint an official administrator who has all the powers and duties of the council.

(3) In a situation described in subsection (1)(c), the Minister may, as an alternative to the options in subsection (2),

(a) order that all councillors may vote on the matter if otherwise eligible, or

(b) direct the chief administrative officer to conduct a vote of the electors on the matter with directions respecting the date of the vote of the electors, the question to be voted on by the electors and procedural matters.

(4) The council must comply with the result of the vote of the electors held under subsection (3)(b).

(5) A councillor is not disqualified for having voted on a matter

(a) in accordance with the Minister's order under subsection (3)(a), or

(b) for the purpose of complying with the results of a vote conducted under subsection (3)(b).

RSA 2000 cM-26 s168;2021 cR-5.7 s71

Division 6
Pecuniary Interest of Councillors

Definitions

169 In this Division,

(a) "corporation", "director", "distributing corporation", "officer", "shareholder", "voting rights" and "voting shares" have the meanings given to them in the *Business Corporations Act*;

(b) "councillor's family" means the councillor's spouse or adult interdependent partner, the councillor's children, the parents of the councillor and the parents of the councillor's spouse or adult interdependent partner;

(c) "spouse" means the spouse of a married person but does not include a spouse who is living separate and apart from the person if the person and spouse have separated pursuant to a written separation agreement or if their support obligations and family property have been dealt with by a court order.

RSA 2000 cM-26 s169;2002 cA-4.5 s60;2014 c8 s17

Pecuniary interest

170(1) Subject to subsection (3), a councillor has a pecuniary interest in a matter if

(a) the matter could monetarily affect the councillor or an employer of the councillor, or

(b) the councillor knows or should know that the matter could monetarily affect the councillor's family.

(2) For the purposes of subsection (1), a person is monetarily affected by a matter if the matter monetarily affects

(a) the person directly,

(b) a corporation, other than a distributing corporation, in which the person is a shareholder, director or officer,

(c) a distributing corporation in which the person beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the person is a director or officer, or

(d) a partnership or firm of which the person is a member.

(3) A councillor does not have a pecuniary interest by reason only of any interest

(a) that the councillor, an employer of the councillor or a member of the councillor's family may have as an elector, taxpayer or utility customer of the municipality,

(b) that the councillor or a member of the councillor's family may have by reason of being appointed by the council as a director of a company incorporated for the purpose of carrying on business for and on behalf of the municipality or by reason of being appointed as the representative of the council on another body,

(c) that the councillor or member of the councillor's family may have with respect to any allowance, honorarium, remuneration or benefit to which the councillor or member of the councillor's family may be entitled by being appointed by the council to a position described in clause (b),

(d) that the councillor may have with respect to any allowance, honorarium, remuneration or benefit to which the councillor may be entitled by being a councillor,

(e) that the councillor or a member of the councillor's family may have by being employed by the Government of Canada, the Government of Alberta or a federal or provincial Crown corporation or agency, except with respect to a matter directly affecting the department, corporation or agency of which the councillor or family member is an employee,

(f) that a member of the councillor's family may have by having an employer, other than the municipality, that is monetarily affected by a decision of the municipality,

(g) that the councillor or a member of the councillor's family may have by being a member or director of a non-profit organization as defined in section 241(f) or a service club,

(h) that the councillor or member of the councillor's family may have

(i) by being appointed as the volunteer chief or other volunteer officer of a fire or ambulance service or emergency measures organization or other volunteer organization or service, or

(ii) by reason of remuneration received as a volunteer member of any of those voluntary organizations or services,

(i) of the councillor, an employer of the councillor or a member of the councillor's family that is held in common with the majority of electors of the municipality or, if the matter affects only part of the municipality, with the majority of electors in that part,

(j) that is so remote or insignificant that it cannot reasonably be regarded as likely to influence the councillor, or

(k) that a councillor may have by discussing or voting on a bylaw that applies to businesses or business activities when the councillor, an employer of the councillor or a member of the councillor's family has an interest in a business, unless the only business affected by the bylaw is the business of the councillor, employer of the councillor or the councillor's family.

(4) Subsection (3)(g) and (h) do not apply to a councillor who is an employee of an organization, club or service referred to in those clauses.

1994 cM-26.1 s170;1995 c24 s22;1996 c30 s9

Bylaw requiring statement of disclosure

171 A council may by bylaw

(a) require that each councillor file with a designated officer a statement of the name or names of

(i) the councillor's family,

(ii) the employers of the councillor,

(iii) each corporation, other than a distributing corporation, in which the councillor is a shareholder, director or officer,

(iv) each distributing corporation in which the councillor beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the councillor is a director or officer, and

(v) each partnership or firm of which the councillor is a member,

and

(b) require the designated officer to compile a list of all the names reported on the statements filed with the officer and

give a copy of the list to the employees of the municipality indicated in the bylaw.

1994 cM-26.1 s171;1996 c30 s10

Disclosure of pecuniary interest

172(1) When a councillor has a pecuniary interest in a matter before the council, a council committee or any other body to which the councillor is appointed as a representative of the council, the councillor must, if present,

(a) disclose the general nature of the pecuniary interest prior to any discussion of the matter,

(b) abstain from voting on any question relating to the matter,

(c) subject to subsection (3), abstain from any discussion of the matter, and

(d) subject to subsections (2) and (3), leave the room in which the meeting is being held until discussion and voting on the matter are concluded.

(2) If the matter with respect to which the councillor has a pecuniary interest is the payment of an account for which funds have previously been committed, it is not necessary for the councillor to leave the room.

(3) If the matter with respect to which the councillor has a pecuniary interest is a question on which, under this Act or another enactment, the councillor as a taxpayer, an elector or an owner has a right to be heard by the council,

(a) it is not necessary for the councillor to leave the room, and

(b) the councillor may exercise a right to be heard in the same manner as a person who is not a councillor.

(4) If a councillor is temporarily absent from a meeting when a matter in which the councillor has a pecuniary interest arises, the councillor must immediately on returning to the meeting, or as soon as the councillor becomes aware that the matter has been considered, disclose the general nature of the councillor's interest in the matter.

(5) The abstention of a councillor under subsection (1) and the disclosure of a councillor's interest under subsection (1) or (4) must be recorded in the minutes of the meeting.

(6) If a councillor has disclosed a pecuniary interest at a council committee meeting and council considers a report of the committee

in respect of which the councillor disclosed a pecuniary interest, the councillor must disclose the pecuniary interest at the council meeting and subsection (1) applies to the councillor.

1994 cM-26.1 s172

Effect of pecuniary interest on agreements

173 No agreement with a municipality under which a councillor of the municipality has a pecuniary interest is binding on the municipality unless

(a) the agreement is for work in an emergency,

(b) the agreement is

(i) for the sale of goods, or

(ii) for the provision of services to the municipality or to persons contracting with the municipality

at competitive prices by a dealer in those goods or services that is incidental to or in the ordinary course of the business,

(c) the proposed agreement is approved by council before the agreement is signed by the municipality, or

(d) the agreement was entered into before the term of the councillor started.

1994 cM-26.1 s173;1996 c30 s11

Division 7
Disqualification of Councillors

Reasons for disqualification

174(1) A councillor is disqualified from council if

(a) when the councillor was nominated, the councillor was not eligible for nomination as a candidate under the *Local Authorities Election Act*;

(b) the councillor ceases to be eligible for nomination as a candidate under the *Local Authorities Election Act*;

(b.1) the councillor

(i) fails to file a disclosure statement as required under section 147.4 of the *Local Authorities Election Act* before the end of the time period referred to in section 147.7 of the *Local Authorities Election Act*, and

(ii) has not been relieved from the obligation to file a disclosure statement by a court order under section 147.8 of the *Local Authorities Election Act*;

(c) the councillor becomes a judge of a court or a member of the Senate or House of Commons of Canada or of the Legislative Assembly of Alberta;

(d) the councillor is absent from all regular council meetings held during any period of 8 consecutive weeks, starting with the date that the first meeting is missed, unless subsection (2) applies;

(e) the councillor is convicted

(i) of an offence punishable by imprisonment for 5 or more years, or

(ii) of an offence under section 123, 124 or 125 of the *Criminal Code* (Canada);

(f) the councillor does not vote on a matter at a council meeting at which the councillor is present, unless the councillor is required or is permitted to abstain from voting under this or any other enactment;

(g) the councillor contravenes section 172;

(h) the councillor has a pecuniary interest in an agreement that is not binding on the municipality under section 173;

(i) the councillor uses information obtained through being on council to gain a pecuniary benefit in respect of any matter;

(j) the councillor becomes an employee of the municipality;

(k) the councillor is liable to the municipality under section 249.

(2) A councillor is not disqualified by being absent from regular council meetings under subsection (1)(d) if

(a) the absence is authorized by a resolution of council passed at any time

(i) before the end of the last regular meeting of the council in the 8-week period, or

(ii) if there is no other regular meeting of the council during the 8-week period, before the end of the next regular meeting of the council,

or

(b) the absence is in accordance with a bylaw under section 144.1.

(3) For the purposes of this section, a councillor is not considered to be absent from a council meeting if the councillor is absent on council business at the direction of council.

(4) A councillor who is disqualified under this section is eligible to be elected at the next general election in the municipality if the person is eligible for nomination under the *Local Authorities Election Act*.

RSA 2000 cM-26 s174;2009 c10 s3.1;2010 c9 s2;
2017 c13 s1(15);2018 c23 s58

Division 8
Enforcement of Disqualification

Resignation on disqualification

175(1) A councillor that is disqualified must resign immediately.

(2) If a councillor does not resign immediately,

(a) the council may apply to a judge of the Court of Queen's Bench for

(i) an order determining whether the person was never qualified to be or has ceased to be qualified to remain a councillor, or

(ii) an order declaring the person to be disqualified from council,

or

(b) an elector who

(i) files an affidavit showing reasonable grounds for believing that a person never was or has ceased to be qualified as a councillor, and

(ii) pays into court the sum of $500 as security for costs,

may apply to a judge of the Court of Queen's Bench for an order declaring the person to be disqualified from council.

(3) An application under this section may only be made within 3 years from the date the disqualification is alleged to have occurred.

(4) An application under this section may be started or continued whether or not an election has been held between the time the disqualification is alleged to have occurred and the time the application is or was commenced and whether or not the person in respect of whom the application is being brought

(a) resigns before or after the election,

(b) was re-elected in the election,

(c) was not re-elected or did not run in the election, or

(d) has completed a term of office.

RSA 2000 cM-26 s175;2009 c53 s119

Decision on disqualification application

176(1) After hearing an application under this Division and any evidence, either oral or by affidavit, that is required, the judge may

(a) declare the person to be disqualified and a position on council to be vacant,

(b) declare the person able to remain a councillor, or

(c) dismiss the application.

(2) If a judge declares a person disqualified because information obtained through being on council was used to gain a pecuniary benefit, the judge may order the person to pay to the municipality a sum of damages determined by the Court.

1994 cM-26.1 s176

Inadvertence or genuine error

177 A judge who hears an application under this Division and finds that the person is disqualified under section 174(1)(f), (h) or (i) may still dismiss the application if the judge is of the opinion that the disqualification arose inadvertently or by reason of a genuine error in judgment.

1994 cM-26.1 s177

Appeal

178(1) The decision of a judge under this Division may be appealed to the Court of Appeal.

(2) A person who is declared disqualified under this Division and appeals that declaration remains disqualified until the appeal is finally determined.

(3) If, on the final determination of the appeal, the disqualification is set aside,

(a) the Court must reinstate the person as a councillor for any unexpired portion of the term of office for which the person was elected and require any person who has been elected to fill the balance of that term to vacate the office, and

(b) the Court may order that any money paid to the municipality under section 176(2) be repaid.

(4) If, on the final disposition of the appeal, the disqualification is set aside but the term of office for which the person was elected has expired, the person must not be reinstated but is eligible to be elected at the next election in the municipality if otherwise qualified.

1994 cM-26.1 s178

Reimbursement of costs and expenses

179 The council may reimburse the person in respect of whom an application under this Division was made for any costs and expenses that the council considers reasonable, other than costs that have already been awarded to the person by the judge, if

(a) the application is dismissed, or

(b) an order is issued declaring the person able to remain a councillor.

1994 cM-26.1 s179

Division 9
Council Proceedings
Requirements for Valid Action

Methods in which council may act

180(1) A council may act only by resolution or bylaw.

(2) Where a council or municipality is required or authorized under this or any other enactment or bylaw to do something by bylaw, it may only be done by bylaw.

(3) Where a council is required or authorized under this or any other enactment or bylaw to do something by resolution or to do something without specifying that it be done by bylaw or resolution, it may be done by bylaw or resolution.

1994 cM-26.1 s180

Requirements for valid bylaw or resolution

181(1) A bylaw or resolution of council is not valid unless passed at a council meeting held in public at which there is a quorum present.

(2) A resolution of a council committee is not valid unless passed at a meeting of that committee held in public at which there is a quorum present.

1994 cM-26.1 s181

Voting

Restriction to one vote per person

182 A councillor has one vote each time a vote is held at a council meeting at which the councillor is present.

1994 cM-26.1 s182

Requirement to vote and abstentions

183(1) A councillor attending a council meeting must vote on a matter put to a vote at the meeting unless the councillor is required or permitted to abstain from voting under this or any other enactment.

(2) The council must ensure that each abstention and the reasons for the abstention are recorded in the minutes of the meeting.

1994 cM-26.1 s183

Abstention from voting on matter discussed at public hearing

184 When a public hearing on a proposed bylaw or resolution is held, a councillor

(a) must abstain from voting on the bylaw or resolution if the councillor was absent from all of the public hearing, and

(b) may abstain from voting on the bylaw or resolution if the councillor was only absent from a part of the public hearing.

1994 cM-26.1 s184

Recording of votes

185(1) Before a vote is taken by council, a councillor may request that the vote be recorded.

(2) When a vote is recorded, the minutes must show the names of the councillors present and whether each councillor voted for or against the proposal or abstained.

1994 cM-26.1 s185

Secret ballot

185.1(1) Despite sections 185 and 197, at a meeting at which a council

(a) establishes a council committee or other body under section 145, or

(b) appoints a chief elected official under section 150,

a secret ballot must be held if requested by any councillor present at the meeting.

(2) A vote by secret ballot under subsection (1) must be confirmed by a resolution of council.

1998 c24 s8

Tied vote

186 If there is an equal number of votes for and against a resolution or bylaw, the resolution or bylaw is defeated.

1994 cM-26.1 s186

Passing a Bylaw

Bylaw readings

187(1) Every proposed bylaw must have 3 distinct and separate readings.

(2) Each councillor present at the meeting at which first reading is to take place must be given or have had the opportunity to review the full text of the proposed bylaw before the bylaw receives first reading.

(3) Each councillor present at the meeting at which third reading is to take place must, before the proposed bylaw receives third reading, be given or have had the opportunity to review the full text of the proposed bylaw and of any amendments that were passed after first reading.

(4) A proposed bylaw must not have more than 2 readings at a council meeting unless the councillors present unanimously agree to consider third reading.

(5) Only the title or identifying number has to be read at each reading of the bylaw.

1994 cM-26.1 s187

Rescission of previous bylaw readings

188 The previous readings of a proposed bylaw are rescinded if the proposed bylaw

(a) does not receive third reading within 2 years after first reading, or

(b) is defeated on second or third reading.

1994 cM-26.1 s188

Passing of bylaw

189 A bylaw is passed when it receives third reading and it is signed in accordance with section 213.

1994 cM-26.1 s189

Coming into force

190(1) A bylaw comes into force at the beginning of the day that it is passed unless otherwise provided in this or any other enactment or in the bylaw.

(2) If this or any other enactment requires a bylaw to be approved, the bylaw does not come into force until the approval is given.

(3) No bylaw may come into force on a day before it is passed unless the enactment authorizing the passing of the bylaw specifically allows for the bylaw to come into force on a day before it is passed.

1994 cM-26.1 s190

Amendment and repeal

191(1) The power to pass a bylaw under this or any other enactment includes a power to amend or repeal the bylaw.

(2) The amendment or repeal must be made in the same way as the original bylaw and is subject to the same consents or conditions or advertising requirements that apply to the passing of the original bylaw, unless this or any other enactment provides otherwise.

(3) Subsection (2) does not apply to a revision or repeal under section 63.

RSA 2000 cM-26 s191;2017 c13 s1(16)

Meetings

Organizational meetings

192(1) Except in a summer village, a council must hold an organizational meeting annually not later than 2 weeks after the 3rd Monday in October.

(2) The council of a summer village must hold an organizational meeting annually not later than August 31.

1994 cM-26.1 s192

Regular council meetings

193(1) A council may decide at a council meeting at which all the councillors are present to hold regularly scheduled council meetings on specified dates, times and places.

(2) Notice of regularly scheduled meetings need not be given.

(3) If council changes the date, time or place of a regularly scheduled meeting, the municipality must give at least 24 hours' notice of the change

(a) to any councillors not present at the meeting at which the change was made, and

(b) to the public.

1994 cM-26.1 s193

Special council meetings

194(1) The chief elected official

(a) may call a special council meeting whenever the official considers it appropriate to do so, and

(b) must call a special council meeting if the official receives a written request for the meeting, stating its purpose, from a majority of the councillors.

(2) A special council meeting called under subsection (1)(b) must be held within 14 days after the date that the chief elected official receives the request or any shorter period provided for by bylaw.

(3) The chief elected official calls a special council meeting by giving at least 24 hours' notice in writing to each councillor and the public stating the purpose of the meeting and the date, time and place at which it is to be held.

(4) A special council meeting may be held with less than 24 hours' notice to all councillors and without notice to the public if at least 2/3 of the whole council agrees to this in writing before the beginning of the meeting.

(5) No matter other than that stated in the notice calling the special council meeting may be transacted at the meeting unless the whole council is present at the meeting and the council agrees to deal with the matter in question.

1994 cM-26.1 s194

Council committee meetings

195 The municipality must give at least 24 hours' notice of a council committee meeting

(a) to the members of the council committee, and

(b) to the public.

1994 cM-26.1 s195

Notice of meeting

196(1) A councillor or member of a council committee is deemed to have received sufficient notice of a council or council committee meeting if the notice was given by a method approved by the council.

(2) The public is deemed to have received sufficient notice of a council or council committee meeting if the notice was given by a method approved by the council.

RSA 2000 cM-26 s196;2022 c16 s9(42)

Public presence at meetings

197(1) Councils and council committees must conduct their meetings in public unless subsection (2) or (2.1) applies.

(2) Councils and council committees may close all or part of their meetings to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act*.

(2.01) Repealed 2019 c22 s10(5).

(2.1) A municipal planning commission, subdivision authority, development authority or subdivision and development appeal board established under Part 17 may deliberate and make its decisions in meetings closed to the public.

(3) When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except a resolution to revert to a meeting of a council or council committee held in public.

(4) Before closing all or any part of a meeting to the public, a council or council committee must by resolution approve

(a) the part of the meeting that is to be closed, and

(b) the basis on which, under an exception to disclosure in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act*, the part of the meeting is to be closed.

(5) After the closed meeting discussions are completed, any members of the public who are present outside the meeting room must be notified that the rest of the meeting is now open to the public, and a reasonable amount of time must be given for those members of the public to return to the meeting before it continues.

(6) Where a council or council committee closes all or part of a meeting to the public, the council or council committee may allow one or more other persons to attend, as it considers appropriate.

(7) Repealed 2019 c22 s10(5).

RSA 2000 cM-26 s197;2015 c8 s19;2019 c22 s10(5)

Right of public to be present

198 Everyone has a right to be present at council meetings and council committee meetings conducted in public unless the person chairing the meeting expels a person for improper conduct.

1994 cM-26.1 s198

Meetings by electronic means

199(1) In this section,

(a) "electronic means" means an electronic or telephonic communication method that enables all persons attending a meeting to hear and communicate with each other during the course of the meeting;

(b) "meeting" includes a hearing.

(2) A council may by bylaw provide for council meetings or council committee meetings to be conducted by electronic means.

(3) A bylaw under subsection (2) must

(a) specify the type or types of electronic means by which meetings are authorized to be held,

(b) require the identity of each councillor attending the meeting to be confirmed by a method authorized by the bylaw,

(c) except in the case of a meeting that is closed to the public in accordance with section 197, specify

(i) a method by which members of the public may access the meeting and make submissions,

(ii) if a provision of this Act requires information in respect of the meeting to be made publicly available, a method for making the information publicly available before and during the meeting, and

(iii) a method for giving the public notice of the meeting, of the method by which the public may access the meeting and, where subclause (ii) applies, of the method by which the public may access the information referred to in that subclause,

and

(d) contain any other provisions required by the regulations under subsection (5).

(4) Where a meeting is held by electronic means in compliance with a bylaw under subsection (2) or a regulation under subsection (5),

(a) electronic access to the meeting may be restricted or suspended in order to close all or part of the meeting to the public under section 197, and, for the purposes of section 197(5), any members of the public whose access to the meeting is restricted or suspended are considered to be present outside the meeting room during the restriction or suspension,

(b) the meeting is deemed to be conducted in public for the purposes of section 198,

(c) the council is deemed to have met its obligations under section 216.4(4),

(d) the reference in section 216.4(5) to representations made at the public hearing is to be interpreted as a reference to the submissions received by the council in accordance with the bylaw or regulation, as the case may be, and

(e) the term "address" in section 606(6)(b) and the expression "place where it will be held" in section 606(6)(d) are to be interpreted as meaning a website address, telephone number or other information identifying where the meeting can be accessed electronically.

(5) The Minister may make regulations authorizing and respecting the use of electronic, telephonic or other communication methods to conduct meetings of a council or council committee.

(6) Regulations under subsection (5) may apply generally or specifically, and may modify the requirements in this Division to any extent the Minister considers necessary or appropriate to give effect to the regulations.

RSA 2000 cM-26 s199;2022 c16 s9(43)

Power to require taking of oath

200 A council or council committee may require a person appearing before it or making any claim or submission to it to do so under oath.

1994 cM-26.1 s200

Part 6
Municipal Organization and Administration

Council's principal role in municipal organization

201(1) A council is responsible for

(a) developing and evaluating the policies and programs of the municipality;

(b) repealed 2015 c8 s20;

(c) carrying out the powers, duties and functions expressly given to it under this or any other enactment.

(2) A council must not exercise a power or function or perform a duty that is by this or another enactment or bylaw specifically assigned to the chief administrative officer or a designated officer.

RSA 2000 cM-26 s201;2015 c8 s20

Orientation training

201.1(1) A municipality must, in accordance with the regulations, offer orientation training to each councillor, to be held within 90 days after the councillor takes the oath of office.

(2) The following topics must be addressed in orientation training required under subsection (1):

(a) role of municipalities in Alberta;

(b) municipal organization and functions;

(c) key municipal plans, policies and projects;

(d) roles and responsibilities of council and councillors;

(e) the municipality's code of conduct;

(f) roles and responsibilities of the chief administrative officer and staff;

(g) budgeting and financial administration;

(h) public participation;

(i) any other topic prescribed by the regulations.

(3) The Minister may make regulations respecting orientation training, including, without limitation, regulations

(a) respecting the delivery of orientation training;

(b) prescribing topics to be addressed in orientation training.

2016 c24 s16

Exercise of certain powers and duties

202(1) Where

(a) this or any other enactment or bylaw requires or authorizes a municipality to do something, but does not specify who in the municipality may do it, or

(b) the municipality wishes to exercise its natural person powers,

the thing may be done or the natural person powers may be exercised by council or by the chief administrative officer, unless council specifies otherwise.

(2) Only a council may pass bylaws.

1994 cM-26.1 s202

Delegation by council

203(1) A council may by bylaw delegate any of its powers, duties or functions under this or any other enactment or a bylaw to a council committee or any person unless an enactment or bylaw provides otherwise.

(2) A council may not delegate

(a) its power or duty to pass bylaws,

(b) its power to make, suspend or revoke the appointment of a person to the position of chief administrative officer,

(c) its power to adopt budgets under Part 8,

(d) its power with respect to taxes under section 347, and

(e) a duty to decide appeals imposed on it by this or another enactment or bylaw, whether generally or on a case by case basis, unless the delegation is to a council committee and authorized by bylaw.

(3) The council when delegating a matter to a council committee, the chief administrative officer or a designated officer may authorize the committee or officer to further delegate the matter.

RSA 2000 cM-26 s203;2019 c22 s10(6)

Municipal office

204 A council must name a place as its municipal office.

1994 cM-26.1 s204

Establishment of chief administrative officer

205(1) Every council must establish by bylaw a position of chief administrative officer.

(2) Every council must appoint one or more persons to carry out the powers, duties and functions of the position of chief administrative officer.

(3) If more than one person is appointed, the council must by bylaw determine how the powers, duties and functions of the position of chief administrative officer are to be carried out.

(4) Council may give the position of chief administrative officer any title the council considers appropriate.

(5) Council must ensure that the chief administrative officer appropriately performs the duties and functions and exercises the powers assigned to the chief administrative officer by this or any other enactment or by council.

RSA 2000 cM-26 s205;2015 c8 s21

Performance evaluation

205.1 A council must provide the chief administrative officer with an annual written performance evaluation of the results the chief administrative officer has achieved with respect to fulfilling the chief administrative officer's responsibilities under section 207.

1998 c24 s9

Appointment, suspension and revocation

206(1) The appointment of a person to the position of chief administrative officer may be made, suspended or revoked only if the majority of the whole council vote to do so.

(2) The appointment of a person to the position of chief administrative officer may not be revoked or suspended unless the council notifies the officer, in accordance with subsection (3), that it is proposing to revoke or suspend the appointment and provides the officer with its reasons.

(3) The notification and reasons must be in writing and be served personally on the officer or sent by regular mail to the last known address of the officer.

(4) If requested by the officer, council must give the officer or the officer's representative a reasonable opportunity to be heard before council.

(5) A chief administrative officer whose appointment is revoked without cause is, subject to any written agreement between council and the officer, entitled to reasonable notice or to compensation instead of reasonable notice.

(6) A chief administrative officer whose appointment is revoked with cause is, subject to any written agreement between council and the officer, not entitled to reasonable notice or to compensation instead of reasonable notice.

1994 cM-26.1 s206;1995 c24 s24

Chief administrative officer's responsibilities

207 The chief administrative officer

(a) is the administrative head of the municipality;

(b) ensures that the policies and programs of the municipality are implemented;

(c) advises and informs the council on the operation and affairs of the municipality;

(d) performs the duties and functions and exercises the powers assigned to a chief administrative officer by this and other enactments or assigned by council.

1994 cM-26.1 s207

Performance of major administrative duties

208(1) The chief administrative officer must ensure that

(a) minutes of each council meeting

(i) are recorded in the English language,

(ii) include the names of the councillors present at the council meeting,

(iii) are given to council for adoption at a subsequent council meeting, and

(iv) are recorded in the manner and to the extent required under section 216.4(6) when a public hearing is held;

(b) all bylaws, minutes of council meetings and other records and documents of the municipality are kept safe;

(c) the Minister is sent a list of all the councillors and any other information the Minister requires within 5 days after the term of the councillors begins;

(d) the council is advised in writing of its legislative responsibilities under this Act.

(2) Subsection (1) applies to the chief administrative officer in respect of council committees that are carrying out the powers, duties and functions delegated to them by the council.

RSA 2000 cM-26 s208;2015 c8 s22;2019 c22 s10(7);2022 c16 s(83)

Delegation by chief administrative officer

209 A chief administrative officer may delegate any of the chief administrative officer's powers, duties or functions under this Act, including the chief administrative officer's duties referred to in section 208(1), or under any other enactment or bylaw to a designated officer or an employee of the municipality.

RSA 2000 cM-26 s209;2015 c8 s23

Designated officers

210(1) A council may

(a) by bylaw establish one or more designated officer positions, give each of the positions a different title and specify which powers, duties and functions of a designated officer under this or any other enactment or bylaw are to be carried out by which positions, and

(b) appoint individuals to the designated officer positions.

(2), (3) Repealed 2022 c16 s9(44).

(4) Unless otherwise provided by bylaw, all designated officers are subject to the supervision of and accountable to the chief administrative officer.

(5) A chief administrative officer may exercise all of the powers, duties and functions of a designated officer under this or any other enactment or bylaw if

(a) no position of designated officer has been established by council,

(b) the position of designated officer is vacant, or

(c) this or any other enactment or bylaw refers to a designated officer and the power, duty, function or other thing relating to the designated officer has not been assigned to any designated officer by council.

RSA 2000 cM-26 s210;2022 c16 s9(44)

Revocation

211(1) A municipality may revoke with or without cause the appointment of a person to the position of a designated officer.

(2) A designated officer whose appointment is revoked without cause is, subject to any written agreement between the municipality and the officer, entitled to reasonable notice or to compensation instead of reasonable notice.

(3) A designated officer whose appointment is revoked with cause is, subject to any written agreement between the municipality and the officer, not entitled to reasonable notice or to compensation instead of reasonable notice.

1994 cM-26.1 s211;1995 c24 s25

Delegation by designated officer

212 A designated officer may delegate any of the officer's powers, duties or functions under this or any other enactment or bylaw to an employee of the municipality.

1994 cM-26.1 s212

Fidelity bond

212.1(1) Starting with the 1998 financial year, the council of each municipality must annually obtain a fidelity bond, or equivalent insurance, in an amount the council considers appropriate.

(2) The fidelity bond or equivalent insurance must cover

(a) the chief administrative officer of the municipality,

(b) the designated officers of the municipality, and

(c) other employees of the municipality

while carrying out duties relating to any money or security belonging to or held by the municipality.

1997 c19 s3

Signing or authorization of municipal documents

213(1) Minutes of council meetings, and minutes of council committee meetings dealing with a power, duty or function delegated by council to the council committee, must be signed by

(a) the person presiding at the meeting, and

(b) a designated officer.

(2) Repealed 2022 c16 s9(45).

(3) Bylaws must be signed by

(a) the chief elected official, and

(b) a designated officer.

(4) Agreements and cheques and other negotiable instruments must be signed or authorized

(a) by the chief elected official or by another person authorized by council to sign them, and

(b) by a designated officer,

or by a designated officer acting alone if so authorized by council.

(5) A signature may be reproduced by any method if so authorized by council.

RSA 2000 cM-26 s213;2022 c16 s9(45)

Destruction of records

214(1) A council may authorize the destruction of the original bylaws and minutes of council meetings if the originals have been recorded by a method that will enable copies of the originals to be made.

(2) A council may pass a bylaw respecting the destruction of other records and documents of the municipality.

(3) A bylaw under subsection (2) must provide that if an individual's personal information will be used by the municipality to make a decision that directly affects the individual, the municipality must retain the personal information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to it.

RSA 2000 cM-26 s214;2022 c16 s9(46)

Prohibition of certain agreements with employees

215(1) An agreement made on or after January 1, 1995 between a municipality and an employee of a municipality in which the municipality is to provide a service or commodity to the employee is void.

(2) This section does not apply to an agreement

(a) in which the municipality provides a service or commodity that the municipality supplies to the public generally, or

(b) respecting the employee's employment.

1994 cM-26.1 s215

Part 7
Public Participation

216 Repealed 1994 cM-26.1 s738.

Public participation policy

216.1(1) Every council of a municipality must establish a public participation policy for the municipality.

(2) A council may amend its public participation policy from time to time.

(3) The Minister may make regulations

(a) respecting the contents of public participation policies;

(b) respecting the considerations to be taken into account by a council in establishing its public participation policy;

(c) setting a date by which every municipality must have its first public participation policy in place;

(d) respecting requirements for a council to review its public participation policy periodically and consider whether any amendments should be made;

(e) respecting requirements to make publicly available a public participation policy and any amendments made to it.

(4) Nothing in a public participation policy established under this section affects any right or obligation that a municipal authority or any person has under any other provision of this Act.

(5) No resolution or bylaw of a council may be challenged on the ground that it was made without complying with a public participation policy established by a resolution of the council.

2015 c8 s24

Meetings with the Public

Advertising

216.2 If council calls a meeting with the public, notice of it must be advertised and everyone is entitled to attend it.

2022 c16 s9(47)

Improper conduct

216.3 The person chairing a meeting with the public may expel a person from the meeting for improper conduct.

2022 c16 s9(47)

Public Hearings

When to hold public hearing

216.4(1) When this or another enactment requires council to hold a public hearing on a proposed bylaw or resolution, the public hearing must be held, unless another enactment specifies otherwise,

(a) before second reading of the bylaw, or

(b) before council votes on the resolution.

(2) When this or another enactment requires a public hearing to be held on a proposed bylaw or resolution, council must

(a) give notice of the public hearing in accordance with section 606, and

(b) conduct the public hearing during a regular or special council meeting.

(3) A council may, by bylaw, establish procedures for public hearings.

(4) In the public hearing, council

(a) must hear any person, group of persons or person representing them who claims to be affected by the proposed bylaw or resolution and who has complied with the procedures outlined by the council, and

(b) may hear any other person who wishes to make representations and who the council agrees to hear.

(5) After considering the representations made to it about a proposed bylaw or resolution at the public hearing and after considering any other matter it considers appropriate, the council may

(a) pass the bylaw or resolution,

(b) make any amendment to the bylaw or resolution it considers necessary and proceed to pass it without further advertisement or hearing, or

(c) defeat the bylaw or resolution.

(6) The minutes of the council meeting during which the public hearing is held must record the public hearing to the extent directed by the council.

2022 c16 s9(47)

What information must a municipality provide

217(1), **(2)** Repealed 1994 cM-26.1 s738.

(3) Despite Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act*, the chief administrative officer must provide information on the salaries of councillors, the chief administrative officer and designated officers of the municipality.

(4), **(5)** Repealed 1994 cM-26.1 s738.

1994 cM-26.1 ss217,738

218 Repealed 1994 cM-26.1 s738.

Petitions

Rules for petitions

219(1) Subject to subsection (2), sections 220 to 226.1 apply to all petitions to a council and the Minister under this Act, any other enactment or bylaw except to the extent that they are modified by this Act or any other enactment or, in respect of petitions to a council, by a bylaw under section 226.1.

(2) This section and sections 220 to 226.1 do not apply in respect of a recall petition under Part 7.1 or any other enactment in respect of a recall petition.

RSA 2000 cM-26 s219;2015 c8 s25;2021 cR-5.7 s71

CAO duties

220 When the Minister receives a petition, the Minister must designate a person to carry out the duties of a chief administrative officer under sections 225, 226 and 226.2 with respect to the petition.

RSA 2000 cM-26 s220;2022 c16 s9(48)

Petition sufficiency requirements

221 A petition is sufficient if it meets the requirements of sections 222 to 226 or, where those requirements are modified by bylaw under section 226.1, if it meets the requirements as modified.

RSA 2000 cM-26 s221;2015 c8 s26

Petition requesting public meeting

221.1 If a council receives a sufficient petition requesting that council call a meeting with the public, the council must call a meeting with the public to discuss the matters stated in the petition and the meeting must be held no later than 30 days after the chief administrative officer declares the petition to be sufficient.

2022 c16 s9(49)

Who can petition

222 Unless otherwise provided in this or any other enactment, only electors of a municipality are eligible to be petitioners.

1994 cM-26.1 s222

Number of petitioners

223(1) A petition must be signed by the required number of petitioners.

(2) If requirements for the minimum number of petitioners are not set out under other provisions of this or any other enactment then, to be sufficient, the petition must be signed,

(a) in the case of a municipality other than a summer village, by electors of the municipality equal in number to at least 10% of the population, and

(b) in the case of a summer village, by a number of the electors of the summer village equal to at least 20% of the number of summer village residences in the summer village.

RSA 2000 cM-26 s223;2016 c24 s17

Other requirements for a petition

224(1) A petition must consist of one or more pages, each of which must contain an identical statement of the purpose of the petition.

(2) The petition must include, for each petitioner,

(a) the printed surname and printed given names or initials of the petitioner,

(b) the petitioner's signature,

(c) the street address of the petitioner or the legal description of the land on which the petitioner lives,

(c.1) the petitioner's telephone number or e-mail address, if any, and

(d) the date on which the petitioner signs the petition.

(3) Each signature must be witnessed by an adult person who must

(a) sign opposite the signature of the petitioner, and

(b) take an affidavit that to the best of the person's knowledge the signatures witnessed are those of persons entitled to sign the petition.

(3.1) The petition must have attached to it the affidavits referred to in subsection (3).

(4) The petition must have attached to it a signed statement of a person stating that

(a) the person is the representative of the petitioners, and

(b) the municipality or the Minister, as the case may be, may direct any inquiries about the petition to the representative.

RSA 2000 cM-26 s224;2015 c8 s27;2017 c13 s1(17); 2022 c16 s9(50)

Counting petitioners

225(1) A petition must be filed with the chief administrative officer and the chief administrative officer is responsible for determining if the petition is sufficient.

(2) No name may be added to or removed from a petition after it has been filed with the chief administrative officer.

(3) In counting the number of petitioners on a petition there must be excluded the name of a person

(a) whose signature is not witnessed,

(a.1) whose signature is witnessed but for which no affidavit is attached to the petition,

(b) whose signature appears on a page of the petition that does not have the same purpose statement that is contained on all the other pages of the petition,

(c) whose printed name is not included or is incorrect,

(d) whose street address or legal description of land is not included or is incorrect,

(e) if the date when the person signed the petition is not stated,

(f) when a petition is restricted to certain persons,

(i) who is not one of those persons, or

(ii) whose qualification as one of those persons is not, or is incorrectly, described or set out,

or

(g) who signed the petition more than 60 days before the date on which the petition was filed with the chief administrative officer, unless a bylaw under section 226.1(1)(e) provides otherwise.

(4) If 5000 or more petitioners are necessary to make a petition sufficient, a chief administrative officer may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition, instead of counting and checking each petitioner.

RSA 2000 cM-26 s225;2015 c8 s28;2017 c13 s1(18)

Report on sufficiency of petition

226(1) Within 45 days after the date on which a petition is filed, the chief administrative officer must make a declaration to the council or the Minister on whether the petition is sufficient or insufficient.

(2) Repealed 1995 c24 s26.

(3) If a petition is not sufficient, the council or the Minister is not required to take any notice of it.

RSA 2000 cM-26 s226;2015 c8 s29

Bylaws modifying petition requirements

226.1(1) Despite sections 219 to 226 and 233(2), a council of a municipality may by bylaw do any or all of the following:

(a) reduce the percentage required under section 223(2)(a) or (b), whichever is applicable, for petitions to the council;

(b) allow petitioners to remove their names from petitions to the council by filing a statutory declaration with the chief administrative officer no later than 14 days after the petition is filed with the chief administrative officer;

(c) provide for petitions to the council to be signed electronically and modify the requirements in sections

224(2) and (3) and 225(3) to the extent the council considers necessary or appropriate for that purpose;

(d) provide for petitions to the council to be filed with the chief administrative officer electronically;

(e) extend the time provided in section 233(2) for filing petitions to the council with the chief administrative officer.

(2) A bylaw made or proposed to be made under subsection (1)(a) cannot be the subject of a petition.

(3) A bylaw made under this section must not take effect earlier than 90 days after it is passed.

2015 c8 s30

Protection of personal information in petitions

226.2(1) Despite any provision of this Act, the *Freedom of Information and Protection of Privacy Act* or any other enactment, personal information contained in a petition

(a) must not be disclosed to anyone except the chief administrative officer and the chief administrative officer's delegates, if any, and

(b) must not be used for any purpose other than validating the petition.

(2) Minimal disclosure that occurs inadvertently in the course of collecting signatures to the petition is not a breach of subsection (1).

(3) Every page of a petition must contain a statement that the personal information contained in the petition

(a) will not be disclosed to anyone except the chief administrative officer and the chief administrative officer's delegates, if any, and

(b) will not be used for any purpose other than validating the petition.

2015 c8 s30

227 to **230** Repealed 2022 c16 s9(51).

Petitions for Vote of the Electors — Advertised Bylaws and Resolutions

Petition for vote on advertised bylaws and resolutions

231(1) Except for a bylaw under section 22, a resolution under Part 15.1 or a bylaw or resolution under Part 17, after a proposed bylaw or resolution that is required to be advertised under this or another enactment has been advertised, the electors may submit a petition for a vote of the electors to determine whether the proposed bylaw or resolution should be passed.

(2) A separate petition must be filed with respect to each advertised bylaw or resolution even if a council advertises 2 or more bylaws or resolutions in a single advertisement.

(3) A petition under this section for a vote of the electors on a proposed bylaw required to be advertised by Part 8 is not sufficient unless it is filed with the chief administrative officer within 15 days after the last date on which the proposed bylaw or resolution is advertised.

(4) A petition under this section for a vote of the electors on a proposed bylaw or resolution required to be advertised by another Part of this Act or another enactment is not sufficient unless it is filed with the chief administrative officer within 60 days after the last date on which the proposed bylaw is advertised.

(5) If a sufficient petition is received under this section, the council must either

(a) decide not to proceed with the proposed bylaw or resolution, or

(b) decide to proceed with the proposed bylaw or resolution and submit the bylaw or resolution to a vote of the electors within 90 days after the chief administrative officer declares the petition to be sufficient.

(6) If a vote of the electors approves the proposed bylaw or resolution, the council must proceed to pass it.

(7) If a vote of the electors does not approve the proposed bylaw, the council must not give the bylaw any further readings and any previous readings are rescinded.

(8) If a vote of the electors does not approve the proposed resolution, the motion for the resolution is rescinded.

(9) If a sufficient petition is not received, the council may pass the proposed bylaw or resolution.

RSA 2000 cM-26 s231;2020 c25 s11

Petitions for Vote of the Electors - New Bylaws

Petition for bylaw

232(1) Electors may petition for

(a) a new bylaw, or

(b) a bylaw to amend or repeal a bylaw or resolution

on any matter within the jurisdiction of the council under this or another enactment.

(2) A petition requesting a new bylaw under Part 8, 9, 10, 17 or 17.2 or an amendment or repeal of a bylaw or resolution made under Part 8, 9, 10, 17 or 17.2 has no effect.

RSA 2000 cM-26 s232;2016 c24 s18

Council's duty on receiving certain petition

233(1) Except to the extent provided for in section 234, this section does not apply to a petition under section 232 requesting an amendment or repeal of a bylaw that council was required to pass as a result of a vote of the electors.

(2) A petition under section 232 requesting an amendment or repeal of a bylaw or resolution is not sufficient unless it is filed with the chief administrative officer within 60 days after the day on which that bylaw or resolution was passed or, where a bylaw under section 226.1(1)(e) extends that period, within the extended period.

(3) Within 30 days after the day on which the chief administrative officer declares a petition submitted under section 232 to be sufficient, the council must give first reading to a bylaw dealing with the subject-matter of the petition and any other related matters the council considers necessary.

(4) If the bylaw is not required to be advertised under this or another enactment, the council must

(a) within 30 days after the bylaw receiving first reading pass the bylaw, or

(b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(5) If the bylaw is required to be advertised under this or another enactment, the council must

(a) ensure that the bylaw is advertised, or

(b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(6) If the bylaw is advertised and a sufficient petition is not received under section 231, the council must

(a) pass the bylaw within 30 days after the relevant time period set out in section 231(3) or (4), or

(b) fix a date that is within 90 days after the relevant time period set out in section 231(3) or (4) for a vote of the electors on the bylaw.

(7) If the bylaw is advertised and a sufficient petition is received under section 231, the council must either

(a) decide not to proceed with the proposed bylaw, or

(b) decide to proceed with the proposed bylaw and submit the bylaw to a vote of the electors within 90 days after the chief administrative officer declares the petition to be sufficient.

RSA 2000 cM-26 s233;2015 c8 s32

Petitions respecting public vote bylaws

234(1) In this section, "public vote bylaw" means a bylaw that council was required to pass as a result of a vote of the electors.

(2) A petition under section 232 requesting an amendment or repeal of a public vote bylaw has no effect unless one year has passed from the date that the public vote bylaw was passed.

(3) If a council receives a sufficient petition under section 232 requesting an amendment or repeal of a public vote bylaw and only one to 3 years have passed from the date that the public vote bylaw was passed, the council must, within 30 days after the day on which the chief administrative officer declares the petition to be sufficient,

(a) give first reading to a bylaw dealing with the subject-matter of the petition and any other related matters the council considers necessary, and

(b) fix a date that is within 90 days after the bylaw receives first reading for a vote of the electors on the bylaw.

(4) If council receives a sufficient petition under section 232 requesting an amendment or repeal of a public vote bylaw and more than 3 years but less than 10 years have passed from the date that the public vote bylaw was passed,

(a) the amendment or repeal must be treated as a bylaw that is required to be advertised, and

(b) section 233(3), (5), (6) and (7) apply.

(5) If council receives a sufficient petition under section 232 requesting an amendment or repeal of a public vote bylaw and 10 or more years have passed from the date that the public vote bylaw was passed, section 233(3) to (7) apply.

1994 cM-26.1 s234;1995 c24 s31

Result of a vote on a question

235(1) If a majority of electors voting on a bylaw under section 233 or 234 vote in favour of a proposed bylaw, the bylaw as submitted to the vote must be passed by council within 30 days after the date of the vote, without any alteration affecting its substance.

(2) If a majority of electors voting oppose the proposed bylaw, council must not give the bylaw any further readings and all previous readings are rescinded.

1994 cM-26.1 s235

Vote of the Electors - General Provisions

Electors to vote on a question

236(1) A council may provide for the submission of a question to be voted on by the electors on any matter over which the municipality has jurisdiction.

(2) A vote of the electors under subsection (1) does not bind council.

1994 cM-26.1 s236

Local Authorities Election Act

237 A vote of the electors under this Part must be conducted in accordance with the *Local Authorities Election Act*.

1994 cM-26.1 s237

Delaying votes

238(1) If a petition for a vote of the electors is filed with the chief administrative officer within 12 months before a general election and a vote of electors is to be conducted because of the petition, the council may direct that the vote be conducted at the general election.

(2) A vote under subsection (1) must be conducted on the date of the general election whether or not a general election is conducted.

1994 cM-26.1 s238;1995 c24 s32

One year moratorium on similar subject-matter

239 If a vote of the electors is conducted on a bylaw or resolution, the council may refuse to receive any further petition on the same or a similar subject filed within one year after the date of the vote.

1994 cM-26.1 s239

Amendments or repeal of bylaws or resolutions voted on by electors

240(1) A bylaw or resolution that council was required to pass as a result of a vote of the electors may be amended or repealed only if

(a) a vote of the electors is held on the proposed amendment or repeal and the majority of the electors voting vote in favour of the proposed amendment or repeal,

(b) three years have passed from the date that the bylaw or resolution was passed and the proposed amendment or repeal is advertised, or

(c) ten years have passed from the date that the bylaw or resolution was passed.

(2) A bylaw or resolution that council was required to pass as a result of a vote of the electors may be amended if the amendment does not affect the substance of the bylaw or resolution.

1994 cM-26.1 s240

Part 7.1
Recall Petitions

Interpretation

240.1(1) In this Part,

(a) "notice of recall petition" means a notice of recall petition referred to in section 240.2(2);

(b) "recall petition" means a recall petition commenced by a notice of recall petition that has been published on a municipality's website under section 240.2(8)(a);

(c) "recall petition signature period" means the 60-day period commencing on the date of publication of a notice of recall petition on a municipality's website under section 240.2(8)(a);

(d) "representative recall petitioner" means the individual identified as the representative recall petitioner in a notice of recall petition in accordance with section 240.2(2)(b).

(2) For the purposes of this Part, a document that is required to be filed with or submitted to the chief administrative officer of a municipality is filed or submitted when it is actually received by the chief administrative officer.

2021 cR-5.7 s71

Notice of recall petition

240.2(1) An individual may commence a recall petition by submitting a notice of recall petition in accordance with this section and the regulations, if any, and any direction and orders referred to in section 240.96, to the chief administrative officer of the municipality to which the recall petition relates.

(2) A notice of recall petition must

(a) identify the councillor to whom the recall petition relates by name,

(b) identify the representative recall petitioner by name, and

(c) confirm that the municipality may direct any inquiries about the petition to the representative recall petitioner, and indicate the contact information to be used for this purpose.

(3) A notice of recall petition must be accompanied by

(a) a statement signed by the representative recall petitioner that

(i) provides

(A) the street address of the representative recall petitioner or the legal description of the land on which the representative recall petitioner lives,

(B) the representative recall petitioner's mailing address, if different, and

(C) the representative recall petitioner's telephone number or email address, if any,

and

(ii) confirms that the representative recall petitioner is an individual eligible to sign the recall petition under section 240.4 and consents to the responsibilities of leading the recall petition, gathering signatures and

otherwise undertaking the role and discharging the duties of a representative recall petitioner under this Part and any other applicable enactment,

(b) the application fee of $500, and

(c) any other information prescribed.

(4) The personal information referred to in subsection (3)(a) must not be disclosed, except

(a) to the chief administrative officer and the chief administrative officer's delegates, if any, for the purposes of confirming the eligibility of the representative recall petitioner and validating the recall petition,

(b) as necessary for the administration or enforcement of this Part and the regulations, and

(c) for the purposes of judicial review.

(5) If the chief administrative officer publishes a recall petition under subsection (8) in respect of a councillor, the chief administrative officer must not publish any further recall petition in relation to the same councillor during the same term of office.

(6) A representative recall petitioner may not submit a notice of recall petition

(a) within the 18-month period immediately following the day on which the councillor named in the notice of recall petition was elected, or

(b) within the period commencing on January 1 of the year of a general election.

(7) A councillor may not submit a notice of recall petition in respect of another councillor in the same municipality.

(8) If a representative recall petitioner is confirmed to be a person eligible to sign the recall petition under section 240.4 and the notice of recall petition meets the requirements of this section, the chief administrative officer of the municipality must

(a) within 7 days from the date when the notice of recall petition was submitted, publish the notice of recall petition on the municipality's website, and

(b) provide the notice of recall petition to the following:

(i) the Minister;

(ii) the representative recall petitioner;

(iii) the councillor named in the notice of recall petition.

2021 cR-5.7 s71

Recall petition time and sufficiency

240.3 A recall petition is sufficient if

(a) it is submitted to the chief administrative officer of the municipality before the expiry of the recall petition signature period, and

(b) it meets the requirements of sections 240.4 to 240.7 and the regulations, if any.

2021 cR-5.7 s71

Eligibility to sign a recall petition

240.4(1) Only an elector who is eligible to vote in an election for a councillor under the *Local Authorities Election Act* may sign a recall petition with respect to that councillor.

(2) An individual shall only sign any one recall petition once.

2021 cR-5.7 s71

Number of petitioners

240.5 A recall petition must be signed

(a) in the case of a municipality other than a summer village, by electors of the municipality or ward, as determined under section 240.4, equal in number to at least 40% of the population, and

(b) in the case of a summer village, by electors of the summer village equal in number to at least 50% of the number of summer village residences in the summer village.

2021 cR-5.7 s71

Other requirements for a recall petition

240.6(1) A recall petition must

(a) consist of one or more pages, each of which must contain the notice of recall petition referred to in section 240.2(2), and

(b) conform to the regulations, if any.

(2) The recall petition must include the following in legible print, where applicable, and within reasonable proximity to the signature to which it relates, for each petitioner:

(a) the printed surname and printed given names or initials of the petitioner;

(b) the petitioner's signature;

(c) the street address of the petitioner or the legal description of the land on which the petitioner lives;

(d) the petitioner's telephone number or email address, if any;

(e) the date on which the petitioner signed the petition.

(3) Each signature must be witnessed by an adult person who must

(a) sign opposite the signature of the petitioner, and

(b) make an affidavit that to the best of the person's knowledge the signatures witnessed are those of persons entitled to sign the petition.

(4) The recall petition must have attached to it the affidavits referred to in subsection (3).

(5) A recall petition may not be signed in digital form.

2021 cR-5.7 s71

Counting petitioners

240.7(1) A recall petition must be filed with the chief administrative officer of the municipality and the chief administrative officer is responsible for determining if the recall petition is sufficient.

(2) No name may be added to or removed from a recall petition after it has been filed with the chief administrative officer.

(3) In counting the number of petitioners on a recall petition, the chief administrative officer must exclude the name of a person

(a) whose signature is not witnessed,

(b) whose signature is witnessed but for which no affidavit is attached to the petition,

(c) whose signature appears on any page or form that does not contain the notice of recall petition referred to in section 240.2(2),

(d) whose printed name is not included or is incorrect,

(e) whose street address or legal description of land is not included or is incorrect,

(f) if the date when the person signed the recall petition is not stated,

(g) when a recall petition is restricted to certain persons,

(i) who is not one of those persons, or

(ii) whose qualification as one of those persons is not, or is incorrectly, described or set out,

or

(h) who signed the recall petition after the expiry of the recall petition signature period.

(4) If 5000 or more petitioners are necessary to make a petition sufficient, a chief administrative officer may use a random statistical sampling method with a 95% confidence level to determine the sufficiency of the petition, instead of counting and checking each petitioner.

2021 cR-5.7 s71

Report on sufficiency of recall petition

240.8(1) The chief administrative officer of the municipality must, within 45 days after the date on which a recall petition is filed, determine whether the recall petition is sufficient or insufficient in accordance with the regulations, if any, and any direction and orders referred to in section 240.96.

(2) The chief administrative officer of the municipality must, at the first council meeting after determining whether the recall petition is sufficient or insufficient, make a declaration to the council as to whether the recall petition is sufficient or insufficient.

2021 cR-5.7 s71

Insufficient recall petition

240.9 If a recall petition is insufficient or if no recall petition is submitted to the chief administrative officer of the municipality before the end of the recall petition signature period, the chief administrative officer of the municipality must

(a) publish the declaration of insufficiency referred to in section 240.8(2) on the municipality's website, and

(b) provide the declaration to the following:

(i) the Minister;

(ii) the representative recall petitioner;

(iii) the councillor named in the notice of recall petition.

2021 cR-5.7 s71

Sufficient recall petition

240.91(1) If a recall petition is declared to be sufficient, on the making of the declaration,

(a) the individual named as the councillor in the notice of recall petition is recalled,

(b) the individual is no longer a member of the council or of any council committee, and

(c) the position to which the individual was elected as a councillor is vacant.

(2) On declaring that a recall petition is sufficient, the chief administrative officer of the municipality must

(a) publish the declaration of sufficiency referred to in section 240.8(2) on the municipality's website, and

(b) provide the declaration to the following:

(i) the Minister;

(ii) the representative recall petitioner;

(iii) the councillor named in the notice of recall petition.

(3) Following the receipt of a declaration that a recall petition is sufficient, the council must hold a by-election in accordance with section 162 or 163 as applicable.

(4) An individual recalled in accordance with this Part is eligible to be elected at the by-election referred to in subsection (3), a subsequent by-election or a subsequent general election in the municipality if the person is eligible for nomination under the *Local Authorities Election Act*.

2021 cR-5.7 s71

Required return of recall petition and destruction of copies

240.92(1) Within 2 days of the day on which a chief administrative officer publishes a declaration in accordance with section 240.9(a) or 240.91(2)(a), the representative recall petitioner shall

(a) return the recall petition referred to in section 240.6 to the chief administrative officer, and

(b) destroy all additional copies of the recall petition that the representative recall petitioner, or any person acting on behalf of the representative recall petitioner, made.

(2) Section 101 of the *Local Authorities Election Act* applies, with all necessary modifications, to the retention and disposition by the chief administrative officer of the recall petition referred to in subsection (1)(a).

2021 cR-5.7 s71

Protection of personal information in petitions

240.93 For greater certainty, section 226.2 applies to personal information contained in a recall petition.

2021 cR-5.7 s71

Recall process regulations

240.94(1) The Lieutenant Governor in Council may make regulations for the purposes of this Part modifying provisions of the *Local Authorities Election Act* and the regulations under that Act to make them applicable in respect of a recall petition, including specifying or setting out provisions applicable to a recall petition in addition to, or instead of, any provision of that Act and regulations, and without limiting the general powers conferred by this subsection, the Lieutenant Governor in Council may, for the purposes of this Part, make regulations in relation to recall petitions and the recall process

(a) providing with respect to any provision of the regulations under this subsection that its contravention constitutes an offence;

(b) prescribing penalties, including imprisonment, in respect of offences created under clause (a).

(2) Subject to subsection (1), the Minister may make regulations in relation to recall petitions and the recall process

(a) respecting a notice of recall petition for the purposes of section 240.2;

(b) prescribing the information referred to in section 240.2(3)(c);

(c) respecting the determination of the number of eligible electors for the purposes of section 240.5;

(d) respecting the requirements for a recall petition for the purposes of section 240.6;

(e) respecting any other matter the Minister considers necessary or advisable to carry out the intent and purpose of this Part.

2021 cR-5.7 s71

Recall Petition Finances and Advertising

Regulations — recall petition finances and advertising

240.95(1) The Lieutenant Governor in Council may make regulations for the purposes of this Part modifying provisions of the *Local Authorities Election Act* and the regulations under that Act to make them applicable in respect of a recall petition, including specifying or setting out provisions applicable to a recall petition in addition to, or instead of, any provision of that Act and regulations and without limiting the general powers conferred by this subsection, the Lieutenant Governor in Council may, for the purposes of this Part, make regulations in relation to recall petition finances and advertising

(a) providing with respect to any provision of the regulations under this subsection that its contravention constitutes an offence;

(b) prescribing penalties, including imprisonment, in respect of offences created under clause (a).

(2) Subject to subsection (1), the Minister may make regulations for the purposes of this Part modifying provisions of the *Local Authorities Election Act* and the regulations under that Act to make them applicable in respect of a recall petition, including specifying or setting out provisions applicable to a recall petition in addition to, or instead of, any provision of that Act and regulations, and without limiting the general powers conferred by this subsection, the Minister may, for the purposes of this Part, make regulations in relation to recall petition finances and advertising

(a) defining words or expressions, including a word or expression used in this Part;

(b) respecting the duties and powers of a chief administrative officer with respect to a recall petition;

(c) respecting any other matters relating to finances and advertising during the recall petition process that the Minister considers appropriate for the purposes of this Part.

2021 cR-5.7 s71

General

Ministerial powers

240.96(1) The Minister may at any time, by order,

(a) determine population for the purposes of section 240.5(a),

(b) give directions to a council, a councillor named in a recall petition, a chief administrative officer, a representative recall petitioner or any other person or classes of persons identified by the regulations,

(c) decide any question arising from

(i) extraordinary circumstances in respect of a recall petition, including the death or incapacity of a representative recall petitioner, and the continuation of that petition in appropriate circumstances, or

(ii) any confusion, difficulty, inconsistency or impossibility of applying this Part,

and

(d) give directions that the Minister considers appropriate concerning any matter to carry out the purpose of this Part, including an order that alters a date prescribed by this Act for the doing of any matter or thing.

(2) The *Regulations Act* does not apply to an order under subsection (1).

2021 cR-5.7 s71

Part 8
Financial Administration

Definitions

241 In this Part,

(a) "accounting standards" means the Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook;

(a.01) "amortization" and "tangible capital assets" have the same meaning as in the CPA Canada Public Sector Accounting Handbook;

(a.02) "annual budget" means a combined operating budget and capital budget for the calendar year determined on a basis consistent with accounting standards and the requirements of this Part;

(a.1) "borrowing" means

(i) the borrowing of money, including, without limitation, money borrowed to refinance, redeem or restructure existing debt;

(ii) a lease of capital property, including leased tangible capital assets as defined in the CPA Canada Public Sector Accounting Handbook;

(iii) an agreement to purchase capital property that creates an interest in the capital property to secure payment of the capital property's purchase price, if payment of the purchase price under the agreement exceeds 5 years;

(iv) the amount available to be borrowed on a credit card or under any other revolving credit arrangement;

(b) "borrowing bylaw" means a bylaw referred to in section 251;

(c) "capital property" means property that

(i) is used in the production or supply of goods and services or is used for a municipal purpose,

(ii) has a useful life extending beyond 12 months and is intended to be used on a continuing basis, and

(iii) is not intended for sale in the ordinary course of operations;

(d) "controlled corporation" means a controlled corporation as defined in section 75.1;

(d.1) "CPA Canada Public Sector Accounting Handbook" means the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time;

(e) "debt limit" means the debt limit for a municipality determined in accordance with the regulations under section 271;

(f) "non-profit organization" means

(i) a society, credit union or co-operative established under a law of Canada or Alberta,

(ii) a corporation that is prohibited from paying dividends to its members and distributing the assets to its members on a winding-up, or

(iii) any other entity established under a law of Canada or Alberta for a purpose other than to make a profit.

RSA 2000 cM-26 s241;2015 c8 s33;2016 c24 s19; 2022 c16 s9(52)

Budgets

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.

(2) A council may adopt an interim operating budget for part of a calendar year.

(3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.

RSA 2000 cM-26 s242;2022 c16 s9(53)

Contents of operating budget

243(1) An operating budget must include the estimated amount of each of the following expenditures and transfers:

(a) the amount needed to provide for the council's policies and programs;

(b) the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;

(b.1) the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board;

(c) the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;

(c.1) the amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework;

(d) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in section 28;

(e) repealed 2022 c16 s9(54);

(f) the amount to be transferred to the capital budget;

(g) the amount needed to recover any shortfall as required under section 244.

(2) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:

(a) property tax;

(b) business tax;

(c) business improvement area tax;

(c.1) community revitalization levy;

(d) special tax;

(e) well drilling equipment tax;

(e.1) clean energy improvement tax;

(f) local improvement tax;

(f.1) community aggregate payment levy;

(g) grants;

(h) transfers from the municipality's accumulated surplus funds or reserves;

(i) any other source.

(3) The estimated revenue and transfers under subsection (2) must be at least sufficient to pay the estimated expenditures and transfers under subsection (1).

(3.1) For the purposes of subsection (3), the estimated expenditures referred to in that subsection do not include any amortization of tangible capital assets unless the amortization is an amount required to provide for amortization of the tangible capital assets of a municipality's municipal public utilities as defined in section 28.

(4) The Minister may make regulations respecting budgets and that define terms used in this section that are not defined in section 241.

RSA 2000 cM-26 s243;2005 c14 s3;2015 c8 s34;
2016 c24 s19.1;2017 c13 ss1(19),2(5);2018 c6 s3;
2022 c16 s9(54)

Financial shortfall

244(1) If the accumulated surplus, net of equity in tangible capital assets, is less than zero, the municipality must include a budgeted expenditure in the next calendar year that is sufficient to recover the shortfall.

(2) If a municipality has a shortfall referred to in subsection (1), the municipality may, with the Minister's approval, allocate the expenditures to cover the shortfall over more than one calendar year.

(3) If for any given year a municipality has a shortfall referred to in subsection (1), the Minister may, if the Minister considers it necessary to do so, establish that municipality's annual budget for the next calendar year, and that annual budget

(a) is for all purposes the municipality's annual budget for that calendar year, and

(b) may not be amended or replaced by council.

RSA 2000 cM-26 s244;2015 c8 s35

Adoption of capital budget

245 Each council must adopt a capital budget for each calendar year by January 1 of that calendar year.

RSA 2000 cM-26 s245;2022 c16 s9(55)

Contents of capital budget

246 A capital budget must include the estimated amount for the following:

(a) the amount needed to acquire, construct, remove or improve capital property;

(b) the anticipated sources and amounts of money to pay the costs referred to in clause (a);

(c) the amount to be transferred from the operating budget.

1994 cM-26.1 s246

Tax bylaws

247 No municipality may pass a property tax bylaw or business tax rate bylaw in respect of a year unless the operating and capital

budget for that year have been adopted by council or established by the Minister under section 244.

1994 cM-26.1 s247

Expenditure of money

248(1) A municipality may only make an expenditure that is

(a) included in an operating budget, interim operating budget or capital budget or otherwise authorized by the council,

(b) for an emergency, or

(c) legally required to be paid.

(2) Each council must establish procedures to authorize and verify expenditures that are not included in a budget.

(3) If the Minister establishes a budget for a municipality under section 244, the municipality may not make an expenditure that is not included in the budget unless the expenditure is

(a) authorized by the Minister,

(b) for an emergency, or

(c) legally required to be paid.

1994 cM-26.1 s248

Annual budget

248.1(1) A council may adopt an annual budget in a format that is consistent with its financial statements.

(2) For the purposes of sections 247 and 248, the adoption of an annual budget is equivalent to the adoption of an operating budget under section 242 or the adoption of a capital budget under section 245.

2015 c8 s36

Civil liability of councillors

249(1) A councillor who

(a) makes an expenditure that is not authorized under section 248,

(b) votes to spend money that has been obtained under a borrowing on something that is not within the purpose for which the money was borrowed, or

(c) votes to spend money that has been obtained under a grant on something that is not within the purpose for which the grant was given

is liable to the municipality for the expenditure or amount spent.

(2) A councillor is not liable under subsection (1)(b) if spending the money is allowed under section 253(2).

(3) If more than one councillor is liable to the municipality under this section in respect of a particular expenditure or vote, the councillors are jointly and severally liable to the municipality for the expenditure or amount spent.

(4) The liability may be enforced by action by

(a) the municipality,

(b) an elector or taxpayer of the municipality, or

(c) a person who holds a security under a borrowing made by the municipality.

1994 cM-26.1 s249

Investments

Authorized investments

250(1) In this section, "securities" includes bonds, debentures, trust certificates, guaranteed investment certificates or receipts, certificates of deposit, deposit receipts, bills, notes and mortgages of real estate or leaseholds and rights or interests in respect of a security.

(2) A municipality may only invest its money in the following:

(a) securities issued or guaranteed by

(i) the Crown in right of Canada or an agent of the Crown, or

(ii) the Crown in right of a province or territory or an agent of a province or territory;

(b) securities of a municipality, school division, hospital district, health region under the *Regional Health Authorities Act* or regional services commission in Alberta;

(c) securities that are issued or guaranteed by a bank, treasury branch, credit union or trust corporation;

(d) units in pooled funds of all or any of the investments described in clauses (a) to (c);

(e) shares of a corporation incorporated or continued under the *Canada Business Corporations Act* (Canada) or incorporated, continued or registered under the *Business Corporations Act* if the investment is approved by the Minister.

(2.1) Subsection (2) does not apply to a municipality's investment in a controlled corporation.

(3) The approval of the Minister under subsection (2)(e) may contain conditions.

(4) In addition to the investments referred to in subsection (2), the Minister may by regulation allow one or more municipalities to invest their money in other investments described in the regulation.

(5) Nothing in this section prevents a municipality from acquiring a share or membership in a non-profit organization.

RSA 2000 cM-26 s250;2012 cE-0.3 s279;2016 c24 s20

Borrowing

Borrowing bylaw

251(1) A municipality may only make a borrowing if the borrowing is authorized by a borrowing bylaw.

(2) A borrowing bylaw must set out

(a) the amount of money to be borrowed and, in general terms, the purpose for which the money is borrowed;

(b) the maximum rate of interest, expressed as a percentage, the term and the terms of repayment of the borrowing;

(c) the source or sources of money to be used to pay the principal and interest owing under the borrowing.

(3) A borrowing bylaw must be advertised.

RSA 2000 cM-26 s251;2022 c16 s9(56)

Debt limit

252(1) No municipality may make a borrowing if the borrowing will cause the municipality to exceed its debt limit, unless the borrowing is approved by the Minister.

(2) For the purposes of subsection (1), a borrowing made by a municipality to pay for costs associated with clean energy

improvements as defined in Part 10, Division 6.1 does not count against the debt limit or debt service limit of the municipality.

RSA 2000 cM-26 s252;2018 c6 s4

Use of borrowed money

253(1) Money obtained by a municipality under a borrowing must be used for the purpose for which it is borrowed.

(2) Money obtained by a municipality under a borrowing for the purpose of financing a capital property may be used for an operating purpose if the amount spent is available when it is needed for the capital property.

1994 cM-26.1 s253

Capital property

254 No municipality may acquire, remove or start the construction or improvement of a capital property that is to be financed in whole or in part through a borrowing unless the borrowing bylaw that authorizes the borrowing is passed.

1994 cM-26.1 s254

Exemption from borrowing conditions

255(1) The Minister may, in respect of a particular borrowing, exempt a municipality from any requirement in sections 256 to 263.

(2) The *Regulations Act* does not apply to an exemption made under this section.

1994 cM-26.1 s255

Operating expenditures

256(1) This section applies to a borrowing made for the purpose of financing operating expenditures.

(2) The amount to be borrowed, together with the unpaid principal of other borrowings made for the purpose of financing operating expenditures, must not exceed the amount the municipality estimates will be raised in taxes in the year the borrowing is made.

(3) A borrowing bylaw that authorizes the borrowing does not have to be advertised if the term of the borrowing does not exceed 3 years.

1994 cM-26.1 s256

Capital property - short-term borrowing

257(1) This section applies to a borrowing made for the purpose of financing a capital property when the term of the borrowing is 5 years or less.

(2) The expenditure for the capital property must be included in a budget.

(3) Repealed 1998 c24 s13.

(4) A borrowing bylaw that authorizes the borrowing does not have to be advertised.

1994 cM-26.1 s257;1996 c30 s14;1998 c24 s13

Capital property - long-term borrowing

258(1) This section applies to a borrowing made for the purpose of financing a capital property when the term of the borrowing exceeds 5 years.

(2) This section does not apply to a borrowing referred to in section 263.

(3) The expenditure for the capital property must be included in a budget.

(4) The term of the borrowing must not exceed the probable lifetime of the capital property.

(5) If

(a) a borrowing bylaw that authorizes the borrowing has been passed,

(b) the money to be borrowed is insufficient because the cost of the capital property has increased, and

(c) the increased cost does not exceed 15% of the original cost of the capital property,

the borrowing bylaw that authorizes the borrowing of the increased cost does not have to be advertised.

1994 cM-26.1 s258;1996 c30 s15

Capital property - interim financing

259(1) This section applies to a borrowing made for the purpose of temporarily financing a capital property for which a borrowing bylaw has been passed under section 258.

(2) The term of the borrowing must not exceed 5 years.

(3) The amount borrowed must not exceed the

(a) amount of the expenditures in the budget for that and previous calendar years to acquire, construct or improve the capital property,

minus

(b) any money received for the capital property from any other source, including previous borrowings under this Part.

(4) A borrowing bylaw that authorizes the borrowing referred to in subsection (1) does not have to be advertised.

(5) Section 257 does not apply to a borrowing referred to in subsection (1).

1994 cM-26.1 s259;1996 c30 s16

Special works

260 If the purpose of a borrowing is to finance the acquisition, construction, removal or improvement of capital property ordered under an enactment, the borrowing bylaw for that borrowing does not have to be advertised.

1994 cM-26.1 s260

Refinancing

261 If the purpose of a proposed borrowing is to refinance, redeem or restructure the unpaid principal of one or more existing borrowings and the amount and term of the proposed borrowing do not exceed the unpaid principal of the existing borrowings and the longest remaining term of the existing borrowings, the borrowing bylaw for the proposed borrowing does not have to be advertised.

1994 cM-26.1 s261

Services or activities that are funded by agreement

262(1) This section applies to a borrowing made for the purpose of financing a service or activity that the municipality will provide under an agreement

(a) between the municipality and another local authority or the Crown in right of Alberta or Canada or an agent of either Crown, and

(b) that provides that the municipality is to receive payments for providing the service or activity.

(2) The amount borrowed must not exceed the amount that will be paid to the municipality under the agreement.

(3) The term of the borrowing must not continue beyond the date on which the final payment under the agreement is received by the municipality.

(4) A borrowing bylaw that authorizes the borrowing does not have to be advertised.

(5) Payments received by the municipality under the agreement must be applied first to reducing the amount borrowed.

(6) Sections 256 to 259 do not apply to a borrowing referred to in subsection (1).

1994 cM-26.1 s262

Local improvements

263(1) This section applies to a borrowing made for the purpose of financing the cost of a local improvement to be funded in whole or in part by a local improvement tax.

(2) The borrowing bylaw that authorizes the borrowing does not have to be advertised if the amount to be financed by the local improvement tax to pay for the local improvement is equal to or greater than the amount that the municipality will contribute to pay for the local improvement other than through the local improvement tax.

(3) For the purpose of calculating the amount that the municipality will contribute referred to in subsection (2), the amount does not include any financial assistance the municipality receives for the local improvement from a government, government agency, corporation or individual.

1994 cM-26.1 s263

Loans and Guarantees

Purpose of loans and guarantees

264(1) A municipality may only lend money or guarantee the repayment of a loan if

(a) the loan or guarantee is made under subsection (2) or (3),

(b) the loan is made to one of its controlled corporations, or

(c) the guarantee is made in respect of a loan between a lender and one of its controlled corporations.

(2) A municipality may

(a) lend money to a non-profit organization, or

(b) guarantee the repayment of a loan between a lender and a non-profit organization

if the council considers that the money loaned or money obtained under the loan that is guaranteed will be used for a purpose that will benefit the municipality.

(3) A municipality that intends to purchase gas from and become a shareholder of the designated seller within the meaning of section 30(1) of the *Gas Distribution Act*, SA 1994 cG-1.5 as it read on June 30, 1998, may make a loan to the designated seller as part of the capitalization of the designated seller by its shareholders.

1994 cM-26.1 s264;1998 c26 s13

Loan bylaws

265(1) A municipality may only lend money to a non-profit organization, one of its controlled corporations or the designated seller within the meaning of section 30(1) of the *Gas Distribution Act*, SA 1994 cG-1.5 as it read on June 30, 1998, if the loan is authorized by bylaw.

(2) The bylaw authorizing the loan must set out

(a) the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned is to be used;

(b) the minimum rate of interest, the term and the terms of repayment of the loan;

(c) the source or sources of the money to be loaned.

(3) The bylaw that authorizes the loan must be advertised.

1994 cM-26.1 s265;1998 c26 s13

Guarantee bylaw

266(1) A municipality may only guarantee the repayment of a loan between a lender and a non-profit organization or one of its controlled corporations if the guarantee is authorized by bylaw.

(2) The bylaw authorizing the guarantee must set out

(a) the amount of money to be borrowed under the loan to be guaranteed and, in general terms, the purpose for which the money is borrowed;

(b) the rate of interest under the loan or how the rate of interest is calculated, the term and the terms of repayment of the loan;

(c) the source or sources of the money to be used to pay the principal and interest owing under the loan if the municipality is required to do so under the guarantee.

(3) The bylaw that authorizes the guarantee must be advertised.

1994 cM-26.1 s266

267 Repealed 1998 c24 s14.

Debt limit

268 No municipality may lend money or guarantee the repayment of a loan referred to in section 264 if making the loan or guarantee will cause the municipality to exceed its debt limit, unless the loan or guarantee is approved by the Minister.

1994 cM-26.1 s268

Financial records and receipts

268.1 A municipality must ensure that

(a) accurate records and accounts are kept of the municipality's financial affairs, including the things on which a municipality's debt limit is based and the things included in the definition of debt for that municipality;

(b) the actual revenues and expenditures of the municipality compared with the estimates in the operating or capital budget approved by council are reported to council as often as council directs;

(c) the revenues of the municipality are collected and controlled and receipts issued in the manner directed by council.

2015 c8 s37

General Matters

Financial year

269 The financial year of a municipality is the calendar year.

1994 cM-26.1 s269

Municipal accounts

270(1) Only a designated officer or a person authorized by bylaw may open or close the accounts that hold the money of a municipality.

(2) A municipality must ensure that all money belonging to or held by the municipality is deposited in a bank, credit union, loan corporation, treasury branch or trust corporation designated by council.

RSA 2000 cM-26 s270;2015 c8 s38

Regulations

271(1) The Minister may make regulations

(a) respecting the financial administration of specialized municipalities;

(b) establishing limits and restrictions on a municipality's power to make grants;

(c) respecting how a debt limit for a municipality is determined;

(d) defining debt for the purposes of determining if a municipality has exceeded its debt limit and the definition may include anything related to a municipality's finances, including things relating to the finances of a controlled corporation;

(e) exempting a municipality from the requirement of this Part respecting debt limits.

(2) The regulations may establish different methods of determining debt limits and different definitions of debt for different municipalities.

1994 cM-26.1 s271

Seal and signatures

272(1) After a legal instrument issued under a borrowing has been signed and sealed by the municipality, the signatures and seal may be reproduced and the reproduction has the same effect as if the signatures or seal had been personally signed or affixed.

(2) A municipality must ensure that its corporate seal, if any, is kept safe.

RSA 2000 cM-26 s272;2015 c8 s39

Validity of borrowings, loans and guarantees

273(1) A borrowing made by a municipality and a loan or guarantee of a loan made by a municipality under section 264 and any legal instrument issued under the borrowing, loan or guarantee is valid and binding on the municipality and is not open to question in any court if the borrowing is authorized by a borrowing bylaw or the loan or guarantee is authorized by bylaw.

(2) A borrowing bylaw or a bylaw authorizing a loan or guarantee is, for the purposes of this section, a valid bylaw if

(a) no application has been made to the Court of Queen's Bench to have the bylaw declared invalid within 30 days after the bylaw has been passed, or

(b) an application has been made to the Court of Queen's Bench to have the bylaw declared invalid within 30 days after the bylaw has been passed and, on the final disposition of the application and any appeal, the application is dismissed.

1994 cM-26.1 s273

Application of money borrowed

274 A person lending money to a municipality under a borrowing does not have to verify that the money is applied to the purpose for which it is borrowed.

1994 cM-26.1 s274

Civil liability of councillors

275(1) When a municipality makes a borrowing, loan or guarantees the repayment of a loan that causes the municipality to exceed its debt limit, a councillor who voted for the bylaw authorizing the borrowing, loan or guarantee is liable to the municipality for the amount borrowed, loaned or guaranteed, unless the borrowing, loan or guarantee has been approved by the Minister.

(2) If subsection (1) applies to more than one councillor in respect of a bylaw, the councillors are jointly and severally liable to the municipality for the amount borrowed, loaned or guaranteed under the bylaw.

(3) The liability may be enforced by action by

(a) the municipality,

(b) an elector or taxpayer of the municipality, or

(c) a person who holds a security under a borrowing made by the municipality.

1994 cM-26.1 s275

275.1 Repealed 2020 c25 s11.

Annual Financial Statements and Auditor's Report

Annual financial statements

276(1) Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with

(a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and

(b) any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

(2) The municipality's financial statements must include

(a) the municipality's debt limit, and

(b) the amount of the municipality's debt as defined in the regulations under section 271.

(3) Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

RSA 2000 cM-26 s276;2014 cC-10.2 s181;2022 c16 s9(57)

Financial information return

277(1) Each municipality must prepare a financial information return respecting the financial affairs of the municipality for the immediately preceding calendar year.

(2) The Minister may establish requirements respecting the financial information return, including requirements respecting the accounting principles and standards to be used in preparing the return.

1994 cM-26.1 s277;1995 c24 s34

Returns and reports to Minister

278 Each municipality must submit

(a) its financial information return and the auditor's report on the financial information return, and

(b) its financial statements and the auditor's report on the financial statements

to the Minister by May 1 of the year following the year for which the financial information return and statements have been prepared.

1994 cM-26.1 s278

Financial statements for controlled corporations

279 Each controlled corporation must prepare annual financial statements in accordance with

(a) the requirements of the legislation under which the corporation was formed, and

(b) if there are no requirements, Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook.

RSA 2000 cM-26 s279;2014 cC-10.2 s181;2022 c16 s9(58)

Auditors

280(1) Each council must appoint one or more auditors for the municipality.

(2) Each council must appoint one or more auditors for each of its controlled corporations if there is no statutory requirement for an audit of the accounts of the controlled corporation.

(3) A council may not appoint a councillor, an employee of the municipality or an employee of one of its controlled corporations to be an auditor.

(4) The council of the City of Edmonton or of the City of Calgary may, on the approval of the Minister, appoint by bylaw an employee of the municipality to be the auditor for the municipality if the person is a chartered professional accountant and reports directly to the council.

RSA 2000 cM-26 s280;2014 cC-10.2 s181

Auditor's reports

281(1) The auditor for the municipality must report to the council on the annual financial statements and financial information return of the municipality.

(2) The reports on the annual financial statements and financial information return must be in accordance with

(a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and

(b) any modifications of the principles referred to in clause (a) or any supplementary principles established by the Minister by regulation.

(3) The auditor must separately report to the council any improper or unauthorized transaction or non-compliance with this or another enactment or a bylaw that is noted during the course of an audit.

(4) The council or the Minister may require any further examination and report from the auditor.

RSA 2000 cM-26 s281;2014 cC-10.2 s181;2022 c16 s9(59)

282 Repealed 2022 c16 s9(60).

Access to information by auditors

283(1) An auditor appointed by the council is at all reasonable times and for any purpose related to an audit entitled to access to

(a) the records of the municipality, and

(b) data processing equipment owned or leased by the municipality.

(2) A councillor, chief administrative officer, designated officer, employee or agent of, or a consultant to, a municipality must give the auditor any information, reports or explanations the auditor considers necessary.

(3) An auditor who receives information from a person whose right to disclose that information is restricted by law holds that information under the same restrictions respecting disclosure that govern the person from whom the information was obtained.

RSA 2000 cM-26 s283;2022 c16 s9(61)

Financial Plans and Capital Plans

Required plans

283.1(1) In this section,

(a) "capital plan" means a plan referred to in subsection (3);

(b) "financial plan" means a plan referred to in subsection (2).

(2) Each municipality must prepare a written plan respecting its anticipated financial operations over a period of at least the next 3 financial years.

(3) Each municipality must prepare a written plan respecting its anticipated capital property additions over a period of at least the next 5 financial years.

(4) The 3 financial years referred to in subsection (2) and the 5 financial years referred to in subsection (3) do not include the financial year in which the financial plan or capital plan is prepared.

(5) Council may elect to include more than 3 financial years in a financial plan or more than 5 financial years in a capital plan.

(6) Council must annually review and update its financial plan and capital plan.

(7) The Minister may make regulations respecting financial plans and capital plans, including, without limitation, regulations

(a) respecting the form and contents of financial plans and capital plans;

(b) specifying the first financial year required to be reflected in a financial plan;

(c) specifying the first financial year required to be reflected in a capital plan.

2015 c8 s40

Part 9
Assessment of Property

Interpretation provisions for Parts 9 to 12

284(1) In this Part and Parts 10, 11 and 12,

(a) "assessed person" means a person who is named on an assessment roll in accordance with section 304;

(b) "assessed property" means property in respect of which an assessment has been prepared;

(c) "assessment" means a value of property determined in accordance with this Part and the regulations;

(d) "assessor" means

(i) the provincial assessor, or

(ii) a municipal assessor,

and includes any person to whom those duties and responsibilities are delegated by the person referred to in subclause (i) or (ii);

(e) "council" includes

(i) a collecting board that is authorized under section 177 of the *Education Act* to impose and collect taxes in a school division as defined in that Act, and

(ii) the Minister, in respect of an improvement district or special area;

(f) "Crown" means the Crown in right of Alberta, and includes a Provincial agency as defined in the *Financial*

Administration Act and an agent of the Crown in right of Alberta;

(f.01) "designated industrial property" means

(i) facilities regulated by the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator,

(ii) linear property,

(iii) property designated as a major plant by the regulations,

(iv) land and improvements in respect of a parcel of land where that parcel of land contains property described in subclause (i) or (iii), and

(v) land and improvements in respect of land in which a leasehold interest is held where the land is not registered in a land titles office and contains property described in subclause (i) or (iii);

(f.1) "designated manufactured home" means a manufactured home, mobile home, modular home or travel trailer;

(g) repealed 2016 c24 s21;

(g.1) "extended area network" has the meaning given to it in the regulations;

(h) "farm building" has the meaning given to it in the regulations;

(i) "farming operations" has the meaning given to it in the regulations;

(j) "improvement" means

(i) a structure,

(ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,

(iii) a designated manufactured home,

(iii.1) linear property, and

(iv) machinery and equipment;

(k) "linear property" means

(i) electric power systems, which has the meaning given to that term in the regulations,

(ii) street lighting systems, which has the meaning given to that term in the regulations,

(iii) telecommunication systems, which has the meaning given to that term in the regulations,

(iv) pipelines, which has the meaning given to that term in the regulations,

(v) railway property, which has the meaning given to that term in the regulations, and

(vi) wells, which has the meaning given to that term in the regulations;

(l) "machinery and equipment" has the meaning given to it in the regulations;

(m) "manufactured home" means any structure, whether ordinarily equipped with wheels or not, that is manufactured to meet or exceed the Canadian Standards Association standard CSA Z240 and that is used as a residence or for any other purpose;

(n) "manufactured home community" means a parcel of land that

(i) is designated in the land use bylaw of a municipality as a manufactured home community, and

(ii) includes at least 3 designated manufactured home sites that are rented or available for rent;

(n.1) "mobile home" means a structure that is designed to be towed or carried from place to place and that is used as a residence or for any other purpose, but that does not meet Canadian Standards Association standard CSA Z240;

(n.2) "modular home" means a home that is constructed from a number of pre-assembled units that are intended for delivery to and assembly at a residential site;

(n.3) "municipal assessment roll" means the assessment roll prepared by a municipality under section 302(1);

(n.4) "municipal assessor" means a designated officer appointed under section 284.2 to carry out the functions, duties and powers of a municipal assessor under this Act;

(o) "municipality" includes

(i) a school division, as defined in the *Education Act*, in which a collecting board is authorized under section 177 of that Act to impose and collect taxes or, where the school division is authorized or required to act, the collecting board, and

(ii) an improvement district and a special area or, where the improvement district or special area is authorized or required to act, the Minister;

(o.1) "operational" has the meaning given to it in the regulations;

(p) "operator" has the meaning given to it in the regulations;

(q) "owner", in respect of a designated manufactured home, means the owner of the designated manufactured home and not the person in lawful possession of it;

(r) "property" means

(i) a parcel of land,

(ii) an improvement, or

(iii) a parcel of land and the improvements to it;

(r.1) "provincial assessment roll" means the assessment roll prepared by the provincial assessor under section 302(2);

(r.2) "provincial assessor" means the provincial assessor designated under section 284.1;

(s), (t) repealed 2016 c24 s21;

(u) "structure" means a building or other thing erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer or sale of the land;

(u.1) "SuperNet" has the meaning given to it in the regulations;

(v), (w) repealed 2016 c24 s21;

(w.1) "travel trailer" means a trailer intended to provide accommodation for vacation use and licensed and equipped to travel on a road;

(x) "year" means a 12-month period beginning on January 1 and ending on the next December 31.

(2) In this Part and Parts 10, 11 and 12, a reference to a parcel of land that is held under a lease, licence or permit from the Crown in right of Alberta or Canada includes a part of the parcel.

(2.1) For the purposes of subsection (1)(f.01)(i), a facility regulated by the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator includes all components of the facility, including any machinery and equipment, buildings and structures servicing or related to the facility and land on which the facility is located.

(3) For the purposes of this Part and Parts 10, 11 and 12, any document, including an assessment notice and a tax notice, that is required to be sent to a person is deemed to be sent on the day the document is mailed or otherwise delivered to that person.

(4) In this Part and Parts 11 and 12, "complaint deadline" means 60 days after the notice of assessment date set under section 308.1 or 324(2)(a.1).

RSA 2000 cM-26 s284; 2007 cA-37.2 s82(17);2007 c42 s3; 2009 c29 s2;2012 cE-0.3 s279;2015 c8 s41;2016 c24 ss21,140; 2017 c13 s1(20);2021 c22 s2;2022 c16 s9(62)

Provincial assessor

284.1(1) The Minister must designate a person having the qualifications set out in the regulations as the provincial assessor to carry out the functions, duties and powers of the provincial assessor under this Act.

(2) Subject to the regulations, the provincial assessor may delegate to any person any power or duty conferred or imposed on the provincial assessor by this Act.

(3) The provincial assessor is not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of the provincial assessor's functions, duties or powers under this Act or any other enactment.

2016 c24 s22

Municipal assessor

284.2(1) A municipality must appoint a person having the qualifications set out in the regulations to the position of designated

officer to carry out the functions, duties and powers of a municipal assessor under this Act.

(2) Subject to the regulations, a municipal assessor may delegate to any person any power or duty conferred or imposed on the municipal assessor by this Act.

(3) A municipal assessor is not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of the municipal assessor's functions, duties or powers under this Act or any other enactment.

2016 c24 s22

Division 1
Preparation of Assessments

Preparing annual assessments

285 Each municipality must prepare annually an assessment for each property in the municipality, except designated industrial property and the property listed in section 298.

RSA 2000 cM-26 s285;2002 c19 s2;2016 c24 s135

286 Repealed 1994 cM-26.1 s286.

287 Repealed 1994 cM-26.1 s287.

288 Repealed 1994 cM-26.1 s288.

Assessments for property other than designated industrial property

289(1) Assessments for all property in a municipality, other than designated industrial property, must be prepared by the municipal assessor.

(2) Each assessment must reflect

(a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and

(b) the valuation and other standards set out in the regulations for that property.

(2.1) If the provincial assessor and a municipal assessor assess the same property, the municipality in which the property is situated must rescind the municipal assessment and notify the assessed person.

(3), **(4)** Repealed 2016 c24 s23.

RSA 2000 cM-26 s289;2009 c29 s3;2016 c24 s23

Land to be assessed as a parcel

290(1) If a parcel of land is located in more than one municipality, the assessor must prepare an assessment for the part of the parcel that is located in the municipality in which the assessor has the authority to act, as if that part of the parcel is a separate parcel of land.

(2) Any area of land forming part of a right of way for a railway, irrigation works as defined in the *Irrigation Districts Act* or drainage works as defined in the *Drainage Districts Act* but used for purposes other than the operation of the railway, irrigation works or drainage works must be assessed as if it is a parcel of land.

(3) Any area of land that is owned by the Crown in right of Alberta or Canada and is the subject of a grazing lease or grazing permit granted by either Crown must be assessed as if it is a parcel of land.

(4) Repealed 1995 c24 s37.

1994 cM-26.1 s290;1995 c24 s37;1999 cI-11.7 s214

Assessment of condominium unit

290.1(1) Each unit and the share in the common property that is assigned to the unit must be assessed

(a) in the case of a bare land condominium, as if it is a parcel of land, or

(b) in any other case, as if it is a parcel of land and the improvements to it.

(2) In this section, "unit" and "share in the common property" have the meanings given to them in the *Condominium Property Act*.

1995 c24 s38

Assessment of strata space

290.2 Each strata space as defined in section 86 of the *Land Titles Act* must be assessed as if it is a parcel of land and the improvements to it.

1995 c24 s38

Rules for assessing improvements

291(1) Unless subsection (2) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(2) No assessment is to be prepared

(a) for new linear property that is not operational on or before October 31,

(b) for new improvements, other than designated industrial property improvements, that are intended to be used for or in connection with a manufacturing or processing operation and that are not operational on or before December 31,

(c) for new designated industrial property improvements, other than linear property, that are intended to be used for or in connection with a manufacturing or processing operation and that are not operational on or before October 31,

(d) for new improvements, other than designated industrial property improvements, that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in clause (b), if the improvements referred to in clause (b) are not operational on or before December 31, or

(e) for new designated industrial property improvements, other than linear property, that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in clause (c), if the improvements referred to in clause (c) are not operational on or before October 31.

(2.1) Notwithstanding subsection (2), an assessment must be prepared for new improvements, whether complete or not, on a property or a portion of a property where the improvements do not contain machinery and equipment intended to be used in connection with the manufacturing and processing operation even if another portion of the property contains a manufacturing or processing operation.

(3) to **(5)** Repealed 2016 c24 s24.

RSA 2000 cM-26 s291;2008 c24 s2;2016 c24 s24; 2019 c22 s10(8)

Assessments for designated industrial property

292(1) Assessments for designated industrial property must be prepared by the provincial assessor.

(2) Each assessment must reflect

(a) the valuation standard set out in the regulations for designated industrial property, and

(b) the specifications and characteristics of the designated industrial property as specified in the regulations.

(2.1) The specifications and characteristics of the designated industrial property referred to in subsection (2)(b) must reflect

(a) the records of the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator, as the case may be, on October 31 of the year prior to the year in which the tax is imposed under Part 10 in respect of the designated industrial property, and

(b) any other source of information that the provincial assessor considers relevant, as at October 31 of the year prior to the year in which the tax is imposed under Part 10 in respect of the designated industrial property.

(2.2) Information received by the provincial assessor from the Alberta Energy Regulator, the Alberta Utilities Commission or the Canadian Energy Regulator is deemed to be correct for the purposes of preparing assessments.

(3) to **(5)** Repealed 2016 c24 s25.

RSA 2000 cM-26 s292;2007 cA-37.2 s82(17);
2008 c37 s2;2012 cR-17.3 s95;2016 c24 s25;
2022 c16 s9(62)

Duties of assessors

293(1) In preparing an assessment, an assessor must, in a fair and equitable manner,

(a) apply the valuation and other standards set out in the regulations, and

(b) follow the procedures set out in the regulations.

(2) If there are no procedures set out in the regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.

(3) The municipal assessor must, in accordance with the regulations, provide the Minister or the provincial assessor with information that the Minister or the provincial assessor requires about property in the municipality.

RSA 2000 cM-26 s293;2002 c19 s3;2009 c29 s4;
2016 c24 s26

Right to enter on and inspect property

294(1) After giving reasonable notice to the owner or occupier of any property, an assessor may at any reasonable time, for the purpose of carrying out the duties and responsibilities of the assessor under Parts 9 to 12 and the regulations,

(a) enter on and inspect the property,

(b) request anything to be produced, and

(c) make copies of anything necessary to the inspection.

(2) When carrying out duties under subsection (1), an assessor must produce identification on request.

(3) An assessor must, in accordance with the regulations, inform the owner or occupier of any property of the purpose for which information is being collected under this section and section 295.

RSA 2000 cM-26 s294;2002 c19 s4;2017 c13 s1(21)

Duty to provide information

295(1) A person must provide, on request by an assessor, any information necessary for the assessor to carry out the duties and responsibilities of an assessor under Parts 9 to 12 and the regulations.

(2) The Alberta Safety Codes Authority or an agency accredited under the *Safety Codes Act* must release, on request by an assessor, information or documents respecting a permit issued under the *Safety Codes Act*.

(3) An assessor may request information or documents under subsection (2) only in respect of a property within the municipality for which the assessor is preparing an assessment.

(4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of designated industrial property, under section 492(1) about an assessment if the person has failed to provide any information requested under subsection (1) within 60 days from the date of the request.

(5) Information collected under this section must be reported to the Minister on the Minister's request.

(6) Despite section 294(1) and subsection (1) of this section, where an assessment of property is the subject of a complaint under Part 11 or 12 by the person assessed in respect of that property,

(a) the assessed person is not obligated to provide information or produce anything to an assessor in respect of that assessment, and

(b) the assessor has no authority under section 294(1)(c) to make copies of anything the assessed person refuses to provide or produce relating to that assessment

until after the complaint has been heard and decided by the assessment review board or the Land and Property Rights Tribunal, as the case may be.

RSA 2000 cM-26 s295;2002 c19 s5;2016 c24 s27;2017 c13 s2(6);2020 cL-2.3 24(41)

Assessor not bound by information received

295.1 An assessor is not bound by the information received under section 294 or 295 if the assessor has reasonable grounds to believe that the information is inaccurate.

2019 c22 s10(9)

Court authorized inspection and enforcement

296(1) The provincial assessor or a municipality may apply to the Court of Queen's Bench for an order under subsection (2) if any person

(a) refuses to allow or interferes with an entry or inspection by an assessor, or

(b) refuses to produce anything requested by an assessor to assist the assessor in preparing an assessment or determining if property is to be assessed.

(2) The Court may make an order

(a) restraining a person from preventing or interfering with an assessor's entry or inspection, or

(b) requiring a person to produce anything requested by an assessor under section 294 or 295.

(3) A copy of the application and each affidavit in support must be served at least 3 days before the day named in the application for the hearing.

RSA 2000 cM-26 s296;2009 c53 s119;2016 c24 s28

Assigning assessment classes to property

297(1) When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

(a) class 1 - residential;

(b) class 2 - non-residential;

(c) class 3 - farm land;

(d) class 4 - machinery and equipment.

(2) A council may by bylaw divide class 1 into sub-classes on any basis it considers appropriate, and if the council does so, the assessor may assign one or more sub-classes to property in class 1.

(2.1) A council may by bylaw divide class 2 into the sub-classes prescribed by the regulations, and if the council does so, the assessor must assign one or more of the prescribed sub-classes to a property in class 2.

(3) If more than one assessment class or sub-class is assigned to a property, the assessor must provide a breakdown of the assessment, showing each assessment class or sub-class assigned and the portion of the assessment attributable to each assessment class or sub-class.

(4) In this section,

(a) "farm land" means land used for farming operations as defined in the regulations;

(a.1) "machinery and equipment" does not include

(i) any thing that falls within the definition of linear property as set out in section 284(1)(k), or

(ii) any component of a manufacturing or processing facility that is used for the cogeneration of power;

(b) "non-residential", in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;

(c) "residential", in respect of property, means property that is not classed by the assessor as farm land, machinery and equipment or non-residential.

RSA 2000 cM-26 s297;2002 c19 s6;
2016 c24 s29;2017 c13 s2(7)

Non-assessable property

298(1) No assessment is to be prepared for the following property:

(a) a facility, works or system for

(i) the collection, treatment, conveyance or disposal of sanitary sewage, or

(ii) storm sewer drainage,

that is owned by the Crown in right of Alberta or Canada, a municipality or a regional services commission;

(b) a facility, works or system for the storage, conveyance, treatment, distribution or supply of water that is owned by the Crown in right of Alberta or Canada, a municipality or a regional services commission;

(b.1) a water supply and distribution system, including metering facilities, that is owned or operated by an individual or a corporation and used primarily to provide a domestic water supply service;

(c) irrigation works as defined in the *Irrigation Districts Act* and the land on which they are located when they are held by an irrigation district, but not including any residence or the land attributable to the residence;

(d) canals, dams, dikes, weirs, breakwaters, ditches, basins, reservoirs, cribs and embankments;

(e) flood-gates, drains, tunnels, bridges, culverts, headworks, flumes, penstocks and aqueducts

(i) located at a dam,

(ii) used in the operation of a dam, and

(iii) used for water conservation or flood control, but not for the generation of electric power;

(f) land on which any property listed in clause (d) or (e) is located

(i) if the land is a dam site, and

(ii) whether or not the property located on the land is used for water conservation, flood control or the generation of electric power;

(g) a water conveyance system operated in connection with a manufacturing or processing plant, including any facilities designed and used to treat water to meet municipal standards, but not including any improvement designed and used for

(i) the further treatment of the water supply to meet specific water standards for a manufacturing or processing operation,

(ii) water reuse,

(iii) fire protection, or

(iv) the production or transmission of a natural resource;

(h) a sewage conveyance system operated in connection with a manufacturing or processing plant, including any facilities designed and used to treat and dispose of domestic sewage, but not including any improvement designed and used for the treatment of other effluent from the manufacturing or processing plant;

(i) roads, but not including a road right of way that is held under a lease, licence or permit from the Crown in right of Alberta or Canada or from a municipality and that is used for a purpose other than as a road;

(i.1) weigh scales, inspection stations and other improvements necessary to maintain the roads referred to in clause (i) and to keep those roads and users safe, but not including a street lighting system owned by a corporation, a municipality or a corporation controlled by a municipality;

(j) property held by the Crown in right of Alberta or Canada in a municipal district, improvement district, special area or specialized municipality that

(i) is not used or actively occupied by the Crown, or

(ii) is not occupied under an interest or right granted by the Crown,

unless the property is located in a hamlet or in an urban service area as defined in an order creating a specialized municipality;

(k) any provincial park or recreation area, including any campground, day use area or administration and maintenance facility held by the Crown in right of Alberta or operated under a facility operation contract or service contract with the Crown in right of Alberta, but not including the following:

(i) a residence and the land attributable to it;

(ii) property that is the subject of a disposition under the *Provincial Parks Act* or the *Public Lands Act*;

(iii) a downhill ski hill, golf course, food concession, store or restaurant, and the land attributable to it, operated under a facility operation contract or a service contract with the Crown in right of Alberta;

(k.1) any national park held by the Crown in right of Canada, but not including a parcel of land, an improvement, or a parcel of land and the improvements to it held under a lease, licence or permit from the Crown in right of Canada;

(l) property held by the Crown in right of Alberta or Canada and forming part of an undertaking in respect of the conservation, reclamation, rehabilitation or reforestation of land, but not including any residence or the land attributable to the residence;

(m) property used for or in connection with a forestry tower that is not accessible by road;

(n) any interest under a timber disposition under the *Forests Act* and the timber harvest or cut authorized by the disposition;

(o) any interest under a permit or authorization for the grazing of stock under the *Forests Act* or the *Forest Reserves Act*;

(p) wheel loaders, wheel trucks and haulers, crawler type shovels, hoes and dozers;

(q) linear property used exclusively for farming operations;

(r) linear property forming part of a rural gas distribution system and gas conveyance pipelines situated in a rural municipality where that linear property is owned by a municipality or a rural gas co-operative association organized under the *Rural Utilities Act*, but not including gas conveyance pipelines owned by rural gas co-operative associations,

(i) from the regulating and metering station to an industrial customer consuming more than 10 000 gigajoules of gas during any period that starts on November 1 in one year and ends on October 31 in the next year and that precedes the year in which the assessment for those pipelines is to be used for the purpose of imposing a tax under Part 10, or

(ii) that serve or deliver gas to

(A) a city, town, village, summer village or hamlet, or

(B) an urban service area as defined in an order creating a specialized municipality

that has a population of more than 500 people;

(r.1) linear property forming part of a rural gas distribution system where that gas distribution system is subject to a franchise area approval under the *Gas Distribution Act*;

(s) cairns and monuments;

(t) property in Indian reserves;

(u) property in Metis settlements;

(v) minerals;

(w) growing crops;

(x) the following improvements owned or leased by a regional airports authority created under section 5(2) of the *Regional Airports Authorities Act*:

(i) runways;

(ii) paving;

(iii) roads and sidewalks;

(iv) reservoirs;

(v) water and sewer lines;

(vi) fencing;

(vii) conveyor belts, cranes, weigh scales, loading bridges and machinery and equipment;

(viii) pole lines, transmission lines, light standards and unenclosed communications towers;

(y) farm buildings, except to the extent prescribed in the regulations;

(z) machinery and equipment, except to the extent prescribed in the regulations;

(aa) designated manufactured homes held in storage and forming part of the inventory of a manufacturer of or dealer in designated manufactured homes;

(bb) travel trailers that are

(i) not connected to any utility services provided by a public utility, and

(ii) not attached or connected to any structure;

(cc) linear property in the extended area network that is used for SuperNet purposes.

(2) In subsection (1)(r)(i), "industrial customer" means a customer that operates a factory, plant, works or industrial process related to manufacturing and processing.

(3) Despite subsection (1)(cc), where linear property referred to in that provision is used for business, the linear property is, subject to the regulations, assessable to the extent the linear property is used for business.

RSA 2000 cM-26 s298;2005 c14 s4;2015 c8 s42

Access to municipal assessment record

299(1) An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive information prescribed by the regulations that is in the municipal assessor's possession at the time of the request, showing how the municipal assessor prepared the assessment of that person's property.

(2) Subject to subsection (3) and the regulations, the municipality must comply with a request under subsection (1).

(3) Where a complaint is filed under section 461 by the person assessed in respect of property, a municipality is not obligated to respond to a request by that person for information under this section in respect of an assessment of that property until the complaint has been heard and decided by an assessment review board.

(4) Subsection (3) does not apply if the request for information is in respect of an amended assessment and the amended assessment notice was issued during the complaint period.

RSA 2000 cM-26 s299;2009 c29 s5;2016 c24 s30;2017 c13 s2(8)

Access to provincial assessment record

299.1(1) An assessed person may ask the provincial assessor, in the manner required by the provincial assessor, to let the assessed

person see or receive information prescribed by the regulations in the provincial assessor's possession at the time of the request, showing how the provincial assessor prepared the assessment of that person's designated industrial property.

(2) Subject to subsection (3) and the regulations, the provincial assessor must comply with a request under subsection (1).

(3) Where a complaint described in section 492(1) is filed under section 491(1) by the person assessed in respect of designated industrial property, the provincial assessor is not obligated to respond to a request by that person for information under this section in respect of an assessment of that designated industrial property until the complaint has been heard and decided by the Land and Property Rights Tribunal.

(4) Subsection (3) does not apply if the request for information is in respect of an amended assessment and the amended assessment notice was issued during the complaint period.

2016 c24 s30;2017 c13 s2(8);2020 cL-2.3 s24(41)

Municipal access to provincial assessment record

299.2(1) A municipality may ask the provincial assessor, in the manner required by the provincial assessor, to let the municipality see or receive information in the provincial assessor's possession at the time of the request, showing how the provincial assessor prepared the assessment of designated industrial property in the municipality.

(2) Subject to subsection (3) and the regulations, the provincial assessor must comply with a request under subsection (1).

(3) Where a complaint described in section 492(1) is filed under section 491(1) by a municipality in respect of designated industrial property, the provincial assessor is not obligated to respond to a request by that municipality for information under this section in respect of an assessment of that designated industrial property until the complaint has been heard and decided by the Land and Property Rights Tribunal.

(4) Subsection (3) does not apply if the request for information is in respect of an amended assessment and the amended assessment notice was issued during the complaint period.

(5) Information obtained by a municipality under this section must be used only for assessment purposes and must not be disclosed except at the hearing of a complaint before the Land and Property Rights Tribunal.

2016 c24 s30;2017 c13 s2(8);2020 cL-2.3 s24(41)

Access to summary of municipal assessment

300(1) An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the most recent assessment of any assessed property in the municipality of which the assessed person is not the owner.

(2) For the purposes of subsection (1), a summary of the most recent assessment must include the following information that is in the municipal assessor's possession or under the municipal assessor's control at the time of the request:

(a) a description of the parcel of land and any improvements, to identify the type and use of the property;

(b) the size and measurements of the parcel of land;

(c) the age and size or measurement of any improvements;

(d) the key attributes of any improvements to the parcel of land;

(e) the assessed value and any adjustments to the assessed value of the parcel of land;

(f) any other information prescribed or otherwise described in the regulations.

(3) The municipality must, in accordance with the regulations, comply with a request under subsection (1) if it is satisfied that necessary confidentiality will not be breached.

RSA 2000 cM-26 s300;2009 c29 s6;2016 c24 s31

Access to summary of provincial assessment

300.1(1) An assessed person may ask the provincial assessor, in the manner required by the provincial assessor, to let the assessed person see or receive a summary of the most recent assessment of any assessed designated industrial property of which the assessed person is not the owner or operator.

(2) For the purposes of subsection (1), a summary of the most recent assessment must include the following information that is in the provincial assessor's possession or under the provincial assessor's control at the time of the request:

(a) a description of the designated industrial property;

(b) the assessed value associated with the designated industrial property;

(c) any other information prescribed or otherwise described in the regulations.

(3) The provincial assessor must, in accordance with the regulations, comply with a request under subsection (1) if the provincial assessor is satisfied that necessary confidentiality will not be breached.

2016 c24 s31

Right to release assessment information

301(1) A municipality may provide information in its possession about assessments if it is satisfied that necessary confidentiality will not be breached.

(2) The provincial assessor may provide information that is in the provincial assessor's possession about assessments if the provincial assessor is satisfied that necessary confidentiality will not be breached.

RSA 2000 cM-26 s301;2016 c24 s32

Relationship to Freedom of Information and Protection of Privacy Act

301.1 Sections 299 to 301 prevail despite the *Freedom of Information and Protection of Privacy Act*.

1994 cM-26.1 s738

Division 2
Assessment Roll

Preparation of roll

302(1) Each municipality must prepare annually, not later than February 28, an assessment roll for assessed property in the municipality other than designated industrial property.

(2) The provincial assessor must prepare annually, not later than February 28, an assessment roll for assessed designated industrial property.

(3) The provincial assessor must provide to each municipality a copy of that portion of the provincial assessment roll that relates to the designated industrial property situated in the municipality.

RSA 2000 cM-26 s302;2005 c14 s5;2016 c24 s33

Contents of roll

303 The assessment roll prepared by a municipality must show, for each assessed property, the following:

(a) a description sufficient to identify the location of the property;

(b) the name and mailing address of the assessed person;

(c) whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;

(d) if the property is an improvement, a description showing the type of improvement;

(e) the assessment;

(f) the assessment class or classes;

(f.1) repealed 2017 c13 s1(22);

(g) whether the property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 147 or 148 of the *Education Act*;

(g.1) repealed 2016 c24 s34;

(h) if the property is fully or partially exempt from taxation under Part 10, a notation of that fact;

(h.1) if a deferral of the collection of tax under section 364.1 or 364.2 is in effect for the property, a notation of that fact;

(i) any other information considered appropriate by the municipality or required by the Minister, as the case may be.

RSA 2000 cM-26 s303;2002 c19 s7;2005 c14 s6;2012 cE-0.3 s279;2016 c24 s34;2017 c13 s1(22);2019 c6 s3

Contents of provincial assessment roll

303.1 The provincial assessment roll must show, for each assessed designated industrial property, the following:

(a) a description of the type of designated industrial property;

(b) a description sufficient to identify the location of the designated industrial property;

(c) the name and mailing address of the assessed person;

(d) the assessment;

(e) the assessment class or classes;

(f) repealed 2017 c13 s2(9);

(g) whether the designated industrial property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 147 or 148 of the *Education Act*;

(h) if the designated industrial property is exempt from taxation under Part 10, a notation of that fact;

(h.1) if a deferral of the collection of tax under section 364.2 is in effect for the property, a notation of that fact;

(i) any other information considered appropriate by the provincial assessor.

2012 cE-0.3 s279;2016 c24 s35;2017 c13 s2(9);2019 c6 s4

Recording assessed persons

304(1) The name of the person described in column 2 must be recorded on the assessment roll as the assessed person in respect of the assessed property described in column 1.

	Column 1 Assessed property		Column 2 Assessed person
(a)	a parcel of land, unless otherwise dealt with in this subsection;	(a)	the owner of the parcel of land;
(b)	a parcel of land and the improvements to it, unless otherwise dealt with in this subsection;	(b)	the owner of the parcel of land;
(c)	a parcel of land, an improvement or a parcel of land and the improvements to it held under a lease, licence or permit from the Crown in right of Alberta or Canada or a municipality;	(c)	the holder of the lease, licence or permit or, in the case of a parcel of land or a parcel of land and the improvements to it, the person who occupies the land with the consent of that holder or, if the land that was the subject of a lease, licence or permit has been sold under an agreement for sale, the purchaser under that agreement;

	Column 1 Assessed property		Column 2 Assessed person
(d)	a parcel of land forming part of the station grounds of, or of a right of way for, a railway other than railway property, or a right of way for, irrigation works as defined in the *Irrigation Districts Act* or drainage works as defined in the *Drainage Districts Act*, that is held under a lease, licence or permit from the person who operates the railway, or from the irrigation district or the board of trustees of the drainage district;	(d)	the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(d.1)	railway property;	(d.1)	the owner of the railway property;
(e)	a parcel of land and the improvements to it held under a lease, licence or permit from a regional airports authority, where the land and improvements are used in connection with the operation of an airport;	(e)	the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(f)	a parcel of land, or a part of a parcel of land, and the improvements to it held under a lease, licence or permit from the owner of the land where the land and the improvements are used for	(f)	the holder of the lease, licence or permit;

	Column 1 Assessed property		Column 2 Assessed person
	(i) drilling, treating, separating, refining or processing of natural gas, oil, coal, salt, brine or any combination, product or by-product of any of them, (ii) pipeline pumping or compressing, or (iii) working, excavating, transporting or storing any minerals in or under the land referred to in the lease, licence or permit or under land in the vicinity of that land.		
(g)	machinery and equipment used in the excavation or transportation of coal or oil sands as defined in the *Oil Sands Conservation Act*;	(g)	the owner of the machinery and equipment;
(h)	improvements to a parcel of land listed in section 298 for which no assessment is to be prepared;	(h)	the person who owns or has exclusive use of the improvements;
(i)	linear property;	(i)	the operator of the linear property;

	Column 1 Assessed property		Column 2 Assessed person
(j)	a designated manufactured home on a site in a manufactured home community and any other improvements located on the site and owned or occupied by the person occupying the designated manufactured home;	(j)	the owner of (i) the designated manufactured home, or (ii) the manufactured home community if the municipality passes a bylaw to that effect;
(k)	a designated manufactured home located on a parcel of land that is not owned by the owner of the designated manufactured home together with any other improvements located on the site that are owned or occupied by the person occupying the designated manufactured home.	(k)	the owner of the designated manufactured home if the municipality passes a bylaw to that effect.

(2) When land is occupied under the authority of a right of entry order as defined in the *Surface Rights Act* or an order made under any other Act, it is, for the purposes of subsection (1), considered to be occupied under a lease or licence from the owner of the land.

(3) A person who purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person

(a) must provide to the provincial assessor, in the case of designated industrial property, or

(b) must provide to the municipality, in the case of property other than designated industrial property,

written notice of a mailing address to which notices under this Part and Part 10 may be sent.

(4) Despite subsection (1)(c), no individual who occupies housing accommodation under a lease, licence or permit from a management body under the *Alberta Housing Act* is to be recorded

as an assessed person if the sole purpose of the lease, licence or permit is to provide housing accommodation for that individual.

(5) Repealed 2016 c24 s36.

(6) A bylaw passed under subsection (1)(j)(ii)

(a) must be advertised,

(b) has no effect until the beginning of the year commencing at least 12 months after the bylaw is passed,

(c) must indicate the criteria used to designate the assessed person, and

(d) may apply to one or more manufactured home communities.

(7) When a bylaw is passed under subsection (1)(j)(ii), the owner of the designated manufactured home is the assessed person for the purpose of making a complaint under section 460(1) relating to the designated manufactured home.

RSA 2000 cM-26 s304;2005 c14 s7;2008 c37 s3;2016 c24 s36;2017 c13 s1(23)

Correction of roll

305(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the assessment roll,

(a) the assessor may correct the assessment roll for the current year only, and

(b) on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.

(1.1) Where an assessor corrects the assessment roll in respect of an assessment about which a complaint has been made, the assessor must send to the assessment review board or the Land and Property Rights Tribunal, as the case may be, no later than the time required by the regulations,

(a) a copy of the amended assessment notice, and

(b) a statement containing the following information:

(i) the reason for which the assessment roll was corrected;

(ii) what correction was made;

(iii) how the correction affected the amount of the assessment.

(1.2) Where the assessor sends a copy of an amended assessment notice under subsection (1.1) before the date of the hearing in respect of the complaint,

(a) the complaint is cancelled,

(b) the complainant's complaint fees must be returned, and

(c) the complainant has a new right of complaint in respect of the amended assessment notice.

(2) If it is discovered that no assessment has been prepared for a property and the property is not listed in section 298, an assessment for the current year only must be prepared and an assessment notice must be prepared and sent to the assessed person.

(3) If exempt property becomes taxable or taxable property becomes exempt under section 364.1, 364.2 or 368, the assessment roll must be corrected for the current year only and an amended assessment notice must be prepared and sent to the assessed person.

(3.1) If the collection of tax on property is deferred under section 364.1 or 364.2 or a deferral under one of those sections is cancelled, the assessment roll must be corrected and an amended assessment notice must be prepared and sent to the assessed person.

(4) The date of every entry made on the assessment roll under this section or section 477 or 517 must be shown on the roll.

(5), (6) Repealed 2016 c24 s37.

RSA 2000 cM-26 s305;2002 c19 s8;2009 c29 s7;2015 c8 s43; 2016 c24 s37;2017 c13 s1(24);2019 c6 s5;2020 cL-2.3 s24(41)

Report to Minister

305.1 If an assessment roll is corrected under section 305 or changed under section 477 or 517, the municipality must, in the form and within the time prescribed by the regulations, report the correction or change, as the case may be, to the Minister.

2002 c19 s9

Severability of roll

306 The fact that any information shown on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

1994 cM-26.1 s306

Inspection of roll

307 Any person may inspect the municipal assessment roll during regular business hours on payment of the fee set by the council.

RSA 2000 cM-26 s307;2016 c24 s38

Division 3
Assessment Notices

Assessment notices

308(1) Each municipality must annually

(a) prepare assessment notices for all assessed property, other than designated industrial property, shown on the assessment roll referred to in section 302(1), and

(b) send the assessment notices to the assessed persons in accordance with the regulations.

(2) The provincial assessor must annually

(a) prepare assessment notices for all assessed designated industrial property shown on the provincial assessment roll,

(b) send the assessment notices to the assessed persons in accordance with the regulations, and

(c) send the municipality copies of the assessment notices.

(3) Repealed 2016 c24 s39.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) Repealed 2016 c24 s39.

RSA 2000 cM-26 s308;2005 c14 s8;2016 c24 s39

Notice of assessment date

308.1(1) An assessor must annually set a notice of assessment date, which must be no earlier than January 1 and no later than July 1.

(2) An assessor must set additional notice of assessment dates for amended and supplementary assessment notices, but none of those notice of assessment dates may be later than the date that tax notices are required to be sent under Part 10.

2017 c13 s1(25)

Contents of assessment notice

309(1) An assessment notice or an amended assessment notice must show the following:

(a) the same information that is required to be shown on the assessment roll;

(b) the notice of assessment date;

(c) a statement that the assessed person may file a complaint not later than the complaint deadline;

(d) information respecting filing a complaint in accordance with the regulations.

(2) An assessment notice may be in respect of a number of assessed properties if the same person is the assessed person for all of them.

RSA 2000 cM-26 s309;2009 c29 s8; 2016 c24 s40;2017 c13 s2(10)

Sending assessment notices

310(1) Subject to subsections (1.1) and (3), assessment notices must be sent no later than July 1 of each year.

(1.1) An amended assessment notice must be sent no later than the date the tax notices are required to be sent under Part 10.

(2) If the mailing address of an assessed person is unknown,

(a) a copy of the assessment notice must be sent to the mailing address of the assessed property, and

(b) if the mailing address of the property is also unknown, the assessment notice must be retained by the municipality or the provincial assessor, as the case may be, and is deemed to have been sent to the assessed person.

(3) An assessment notice must be sent at least 7 days prior to the notice of assessment date.

(4) A designated officer must certify the date on which the assessment notice is sent.

(5) The certification of the date referred to in subsection (4) is evidence that the assessment notice has been sent.

RSA 2000 cM-26 s310;2009 c29 s9; 2016 c24 s41;2017 c13 s1(26)

Publication of notice

311(1) Each municipality must publish in one issue of a newspaper having general circulation in the municipality, or in any other manner considered appropriate by the municipality, a notice that the assessment notices have been sent.

(2) All assessed persons are deemed as a result of the publication referred to in subsection (1) to have received their assessment notices.

(3) The provincial assessor must publish in The Alberta Gazette a notice that the assessment notices in respect of designated industrial property have been sent.

(4) All assessed persons are deemed as a result of the publication referred to in subsection (3) to have received their assessment notices in respect of designated industrial property.

RSA 2000 cM-26 s311;2005 c14 s9;2016 c24 s42

Correction of notice

312 If it is discovered that there is an error, omission or misdescription in any of the information shown on an assessment notice, an amended assessment notice may be prepared and sent to the assessed person.

1994 cM-26.1 s312

Division 4
Preparation of Supplementary Assessments

Bylaw

313(1) If a municipality wishes to require the preparation of supplementary assessments for improvements, the council must pass a supplementary assessment bylaw authorizing the assessments to be prepared for the purpose of imposing a tax under Part 10 in the same year.

(2) A bylaw under subsection (1) must refer

(a) to all improvements, or

(b) to all designated manufactured homes in the municipality.

(3) A supplementary assessment bylaw or any amendment to it applies to the year in which it is passed, only if it is passed before May 1 of that year.

(4) A supplementary assessment bylaw must not authorize assessments to be prepared by the municipal assessor for designated industrial property.

RSA 2000 cM-26 s313;2016 c24 s135;2018 c11 s13

Supplementary assessment

314(1) The municipal assessor must prepare supplementary assessments for machinery and equipment used in manufacturing

and processing if those improvements are operational in the year in which they are to be taxed under Part 10.

(2) The municipal assessor must prepare supplementary assessments for other improvements if

(a) they are completed in the year in which they are to be taxed under Part 10,

(b) they are occupied during all or any part of the year in which they are to be taxed under Part 10, or

(c) they are moved into the municipality during the year in which they are to be taxed under Part 10 and they will not be taxed in that year by another municipality.

(2.1) The municipal assessor may prepare a supplementary assessment for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed under Part 10 despite that the designated manufactured home will be taxed in that year by another municipality.

(3) A supplementary assessment must reflect

(a) the value of an improvement that has not been previously assessed, or

(b) the increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments are prepared under Division 1, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, located in the municipality or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality or began to operate.

RSA 2000 cM-26 s314;2016 c24 s43

Supplementary assessment re designated industrial property

314.1(1) Subject to the regulations, the provincial assessor must prepare supplementary assessments for new designated industrial property that becomes operational after October 31 of the year prior to the year in which the designated industrial property is to be taxed under Part 10.

(2) Supplementary assessments must reflect the valuation standard set out in the regulations for designated industrial property.

(3) Subject to the regulations, supplementary assessments for designated industrial property must be prorated to reflect only the number of months, including the whole of the first month, during which the property is operational.

(4) Despite subsections (1) to (3),

(a) a supplementary assessment must be prepared only for designated industrial property that has not been previously assessed, and only when it becomes operational;

(b) a supplementary assessment must not be prepared in respect of designated industrial property that ceases to operate during the tax year.

2016 c24 s44

Supplementary assessment roll

315(1) Before the end of the year in which supplementary assessments are prepared, the municipality must prepare a supplementary assessment roll.

(2) Before the end of the year in which supplementary assessments are prepared, the provincial assessor must prepare a supplementary assessment roll for designated industrial property.

(3) A supplementary assessment roll must show, for each assessed improvement or designated industrial property, the following:

(a) the same information that is required to be shown on the assessment roll;

(b) in the case of an improvement, the date that the improvement

(i) was completed, occupied or moved into the municipality, or

(ii) became operational.

(4) Sections 304, 305, 306 and 307 apply in respect of a supplementary assessment roll.

(5) The provincial assessor must provide a copy of the supplementary assessment roll for designated industrial property to the municipality.

RSA 2000 cM-26 s315;2016 c24 s45

Supplementary assessment notices

316(1) Before the end of the year in which supplementary assessments are prepared other than for designated industrial property, the municipality must

(a) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll referred to in section 315(1), and

(b) send the supplementary assessment notices to the assessed persons.

(2) Before the end of the year in which supplementary assessments for designated industrial property are prepared, the provincial assessor must

(a) prepare supplementary assessment notices for all assessed designated industrial property shown on the supplementary assessment roll referred to in section 315(2),

(b) send the supplementary assessment notices to the assessed persons in accordance with the regulations, and

(c) send the municipality copies of the supplementary assessment notices.

RSA 2000 cM-26 s316;2009 c29 s10;2016 c24 s45

Contents of supplementary assessment notice

316.1(1) A supplementary assessment notice must show, for each assessed improvement, the following:

(a) the same information that is required to be shown on the supplementary assessment roll;

(b) the notice of assessment date;

(c) a statement that the assessed person may file a complaint not later than the complaint deadline;

(d) information respecting filing a complaint in accordance with the regulations.

(2) Sections 308(2), 309(2), 310(1.1) and (3) and 312 apply in respect of supplementary assessment notices.

2016 c24 s45;2017 c13 s2(11)

Division 5
Equalized Assessments

Definition

317 In this Division, "equalized assessment" means an assessment that is prepared by the Minister in accordance with this Division for an entire municipality and reflects

(a) assessments of property in the municipality that is taxable under Part 10,

(b) repealed 2016 c24 s46,

(c) assessments of property in the municipality in respect of which a grant may be paid by the Crown in right of Canada under the *Payments in Lieu of Taxes Act* (Canada),

(d) assessments of property in the municipality made taxable or exempt as a result of a council passing a bylaw under Part 10, except any property made taxable under section 363(1)(d), and

(e) assessments of property in the municipality that is the subject of a tax agreement under section 333.1, 360 or 364.1,

from the year preceding the year in which the equalized assessment is effective.

RSA 2000 cM-26 s317;2015 c8 s44;2016 c24 s46

Supplementary assessments

317.1 Despite section 317, supplementary assessments prepared under a supplementary assessment bylaw under section 313 must not be included in the equalized assessment for a municipality.

1995 c24 s44

Preparation of equalized assessments

318 The Minister must prepare annually, in accordance with the regulations, an equalized assessment for each municipality.

1994 cM-26.1 s318

Duty to provide information

319(1) Each municipality must provide to the Minister annually, not later than the date required by regulations made under section 322(1) or guidelines made under section 322(2), a return containing the information requested by the Minister in the form required by the Minister.

(2) If a municipality does not provide the information requested by the Minister, the Minister must prepare the equalized assessment using whatever information is available about the municipality.

RSA 2000 cM-26 s319;2015 c8 s45

Sending equalized assessments to municipalities

320 The Minister must send to each municipality annually, not later than November 1, a report of all the equalized assessments prepared.

1994 cM-26.1 s320

Appeal of equalized assessment

321 A municipality may make a complaint regarding the amount of an equalized assessment to the Land and Property Rights Tribunal not later than 30 days from the date the Minister sends the municipality the report described in section 320.

RSA 2000 cM-26 s321;2002 c19 s12;2009 c29 s11;2015 c8 s46; 2020 cL-2.3 s24(41)

Division 6
General Powers of the Minister Relating to Assessments and Equalized Assessments

Regulations

322(1) The Minister may make regulations

(a) respecting qualifications to be met by persons authorized to carry out the duties and responsibilities of an assessor under this Act;

(b) defining "electric power systems", "facilities", "farming operations", "farm building", "machinery and equipment", "operator", "pipelines", "railway property", "street lighting systems", "telecommunication systems" and "wells";

(b.01) respecting when property is to be considered operational for the purposes of one or more provisions of this Part;

(b.1) defining "extended area network" and "SuperNet";

(c) respecting the extent to which farm buildings and machinery and equipment may be assessed under section 298;

(c.1) respecting the assessment of linear property referred to in section 298(3), including, without limitation, respecting information to be provided, and by whom it is to be provided, for preparing the assessment;

(d) establishing valuation standards for property;

(d.1) respecting the delegation of the powers, duties and functions of the provincial assessor under section 284.1 or of a municipal assessor under section 284.2;

(d.2) designating major plants and other property as designated industrial property;

(d.3) respecting designated industrial property, including, without limitation, regulations respecting the specifications and characteristics of designated industrial property;

(e) respecting processes and procedures for preparing assessments;

(e.1) respecting the manner in which an assessor must inform an owner or occupier of any property of the purpose for which information is being collected under sections 294 and 295;

(e.11) respecting the providing of information by the provincial assessor to a municipality under section 299.2, including, without limitation, regulations

(i) requiring the provincial assessor and the municipality to enter into a confidentiality agreement with respect to that information, and

(ii) respecting the terms and conditions of a confidentiality agreement;

(e.2) respecting assessment rolls and assessment notices including, without limitation, regulations

(i) respecting the information to be shown on an assessment roll and on an assessment notice;

(ii) providing for the method of determining the assessed person for the purposes of section 304(1);

(iii) respecting the sending of assessment notices;

(f) respecting the allowance of depreciation on machinery and equipment;

(g) prescribing standards to be met by assessors in the preparation of assessments;

(g.01) prescribing sub-classes for the purposes of section 297(2.1);

(g.1) prescribing or otherwise describing information for the purposes of sections 299(1), 299.1(1), 300(2)(f) and 300.1(2)(c);

(g.2) respecting procedures and time-lines to be followed by a municipality in dealing with a request for information under section 299 or a request for a summary of an assessment under section 300;

(g.3) respecting the imposition of penalties or other sanctions against a municipality for failing to comply with a request for information under section 299 or a request for a summary of an assessment under section 300;

(g.4) respecting the dates by which returns referred to in section 319(1) must be provided to the Minister;

(h) respecting equalized assessments;

(h.1) respecting the audit of any matters relating to assessments;

(h.2) respecting the providing of information to an assessor under section 295(1);

(h.3) respecting procedures and time-lines to be followed by a provincial assessor in dealing with a request for information under section 299.1 or 299.2 or a request for a summary of an assessment under section 300.1;

(h.4) respecting supplementary assessments;

(h.5) defining any term or expression that is used but not defined in this Part;

(i) respecting any other matter considered necessary to carry out the intent of this Act.

(2) Where the Minister considers it advisable to do so, the Minister may by order establish guidelines respecting any matter for which the Minister may make a regulation under subsection (1).

(3) A guideline established under subsection (2) is a regulation for the purposes of this Act, but is exempted from the application of the *Regulations Act*.

(4) The Minister must

(a) publish in The Alberta Gazette a notice of any guideline established under subsection (2) and information about

where copies of the guideline may be obtained or are available to the public;

(b) ensure that any guideline established under subsection (2) is published in a form and manner that the Minister considers appropriate.

(5) Subsection (4) applies only to guidelines established under subsection (2) on or after July 1, 2007.

(6) In designating by regulation a major plant as designated industrial property, the Minister may include as a major plant any parcel of land, improvements or other property.

(7) The inclusion of property pursuant to subsection (6) is not invalid even if the property is used for residential or agricultural purposes, or is vacant.

(8) If an application is made to a court in respect of the validity of a regulation designating a major plant as designated industrial property,

(a) the application shall be limited to whether a specific parcel of land, improvement or other property for which the applicant is the assessed person is or is not all or a part of a major plant;

(b) evidence of the inclusion of property pursuant to subsection (6) or of property not designated as a major plant pursuant to subsection (6) is not admissible to demonstrate the invalidity of the regulation or any part of it.

RSA 2000 cM-26 s322;2002 c19 s14;2005 c14 s10;
2007 c16 s2;2009 c29 s12;2015 c8 s47;
2016 c24 s47;2017 c13 ss1(27), 2(12)

Validation of Minister's Guidelines

322.1(1) In this section,

(a) "Minister's Guidelines" means

(i) the following guidelines referred to in the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004):

(A) Alberta Assessment Quality Minister's Guidelines;

(B) Alberta Farm Land Assessment Minister's Guidelines;

(C) Alberta Linear Property Assessment Minister's Guidelines;

(D) Alberta Machinery and Equipment Assessment Minister's Guidelines;

(E) Alberta Railway Assessment Minister's Guidelines,

(ii) any previous versions of the guidelines named in subclause (i) that are referred to in the previous regulations, and

(iii) the 2005 Construction Cost Reporting Guide established by the Minister and any previous versions of the Construction Cost Reporting Guide established by the Minister,

and includes any manuals, guides and handbooks referred to or incorporated into any of the guidelines or guides referred to in subclauses (i) to (iii);

(b) "previous regulations" means

(i) the *Matters Relating to Assessment and Taxation Regulation* (AR 289/99), and

(ii) the *Standards of Assessment Regulation* (AR 365/94).

(2) The Minister's Guidelines are declared valid as of the dates on which they were established, and no assessment prepared pursuant to the Minister's Guidelines shall be challenged on the basis of the validity of the Minister's Guidelines

(a) in any existing or future proceeding under this or any other Act, or

(b) in any existing or future action, matter or proceeding before a court.

(3) The Minister's Guidelines are deemed to be guidelines established under section 322(2).

2007 c16 s3

Minister's power to prepare assessments

323 If it appears to the Minister that in any year a council will be unable to carry out its obligation under section 285, the Minister may cause any or all of the assessments in the municipality to be prepared and the council is responsible for the costs.

1994 cM-26.1 s323

Minister's power to quash assessments

324(1) If, after an inspection under section 571 or an audit under the regulations is completed, the Minister is of the opinion that an assessment

(a) has not been prepared in accordance with the rules and procedures set out in this Part and the regulations,

(b) is not fair and equitable, taking into consideration assessments of similar property, or

(c) does not meet the standards required by the regulations,

the Minister may quash the assessment and direct that a new assessment be prepared.

(2) On quashing an assessment, the Minister must provide directions as to the manner and times in which

(a) the new assessment is to be prepared,

(a.1) a new notice of assessment date is to be established,

(b) the new assessment is to be placed on the assessment roll, and

(c) amended assessment notices are to be sent to the assessed persons.

(3) The Minister must specify the effective date of a new assessment prepared under this section.

RSA 2000 cM-26 s324;2002 c19 s15;2017 c13 s1(28)

Minister's power to alter an equalized assessment

325 Despite anything in this Act, the Minister may adjust an equalized assessment at any time.

Continuous bylaws — assessment

325.1 Bylaws enacted under section 297 or 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

2019 c22 s10(10)

Part 10
Taxation

Division 1
General Provisions

Definitions

326(1) In this Part,

(a) "requisition" means

(i) repealed 1995 c24 s45,

(ii) any part of the amount required to be paid into the Alberta School Foundation Fund under section 167 of the *Education Act* that is raised by imposing a rate referred to in section 167 of the *Education Act*,

(iii) any part of the requisition of school boards under Part 6, Division 3 of the *Education Act*,

(iv) repealed 2008 cE-6.6 s55,

(v) the amount required to be paid to a management body under section 7 of the *Alberta Housing Act*, or

(vi) the amount required to recover the costs incurred for matters related to

(A) the assessment of designated industrial property, and

(B) any other matters related to the provincial assessor's operations;

(b) "student dormitory" means a housing unit

(i) that is used in connection with a purpose referred to in section 362(1)(c), (d) or (e) or with a college incorporated under a private Act of the Legislature, and

(ii) the residents of which are students of a facility used in connection with a purpose referred to in section 362(1)(c), (d) or (e) or with a college incorporated under a private Act of the Legislature,

but does not include a single family residence and the land attributable to that residence;

(c) "tax arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.

(2) For purposes of Divisions 3 and 4, "business" does not include a constituency office of a Member of the Legislative Assembly or any other office used by one or more Members of the Legislative Assembly to carry out their duties and functions as Members.

RSA 2000 cM-26 s326;2008 cE-6.6 s55;2012 cE-0.3 s279; 2015 c8 s48;2016 c24 s48

Tax roll

327(1) Each municipality must prepare a tax roll annually.

(2) The tax roll may consist of one roll for all taxes imposed under this Part or a separate roll for each tax imposed under this Part.

(3) The tax roll for property tax may be a continuation of the assessment roll prepared under Part 9 or may be separate from the assessment roll.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the roll or the roll itself.

1994 cM-26.1 s327

Duty to provide information

328 Taxpayers must provide, on request by the municipality, any information necessary for the municipality to prepare its tax roll.

1994 cM-26.1 s328

Contents of tax roll

329 The tax roll must show, for each taxable property or business, the following:

(a) a description sufficient to identify the location of the property or business;

(b) the name and mailing address of the taxpayer;

(c) the assessment;

(d) the name, tax rate and amount of each tax imposed in respect of the property or business;

(e) the total amount of all taxes imposed in respect of the property or business;

(f) the amount of tax arrears, if any;

(g) if any property in the municipality is the subject of an agreement between the taxpayer and the municipality under section 347(1) relating to tax arrears, a notation of that fact;

(g.1) if any property in the municipality is the subject of a bylaw or agreement under section 364.1 to defer the collection of tax, a notation of the amount deferred and the taxation year or years to which the amount relates;

(g.2) if any property in the municipality is the subject of a deferral granted under section 364.2, a notation of the amount deferred and the taxation year or years to which the amount relates;

(h) any other information considered appropriate by the municipality.

RSA 2000 cM-26 s329;2016 c24 s49;2019 c6 s6

Correction of roll

330(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll, the municipality may correct the tax roll for the current year only and on correcting the roll, it must prepare and send an amended tax notice to the taxpayer.

(2) If it is discovered that no tax has been imposed on a taxable property or business, the municipality may impose the tax for the current year only and prepare and send a tax notice to the taxpayer.

(3) If exempt property becomes taxable or taxable property becomes exempt under section 368, the municipality must correct the tax roll and on correcting the roll, it must send an amended tax notice to the taxpayer.

(4) The date of every entry made on the tax roll under this section must be shown on the roll.

1994 cM-26.1 s330

Person liable to pay taxes

331(1) Subject to subsection (3) and the regulations, the person liable to pay a property tax imposed under this Part is the person who

(a) at the time the assessment is prepared under Part 9, is the assessed person, or

(b) subsequently becomes the assessed person.

(2) The person liable to pay any other tax imposed under this Part is the person who

(a) at the time the tax is imposed, is liable in accordance with this Part or a regulation made under this Part to pay the tax, or

(b) subsequently becomes liable in accordance with this Part or a regulation made under this Part to pay it.

(3) If a tax on linear property or on machinery and equipment remains unpaid after the due date shown on the tax notice, the owner of the linear property or the machinery and equipment becomes liable, jointly and severally with the person who is the assessed person in respect of the linear property or machinery and equipment, to pay the tax debt.

RSA 2000 cM-26 s331;2005 c14 s11;2021 c22 s3

Taxes imposed on January 1

332 Taxes imposed under this Part, other than a supplementary property tax and a supplementary business tax, are deemed to have been imposed on January 1.

1994 cM-26.1 s332

Tax notices

333(1) Each municipality must annually

(a) prepare tax notices for all taxable property and businesses shown on the tax roll of the municipality, and

(b) send the tax notices to the taxpayers.

(2) A tax notice may include a number of taxable properties and taxable businesses if the same person is the taxpayer for all of them.

(3) A tax notice may consist of one notice for all taxes imposed under this Part, a separate notice for each tax or several notices showing one or more taxes.

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

1994 cM-26.1 s333

Tax agreements

333.1(1) The council of a municipality may make a tax agreement with an assessed person who occupies or manages

(a) the municipality's property, including property under the direction, control and management of

(i) the municipality, or

(ii) a non-profit organization that holds the property on behalf of the municipality,

or

(b) property for the purpose of operating a professional sports franchise.

(2) A tax agreement may provide that, instead of paying the taxes imposed under this Part and any other fees or charges payable to the municipality, the assessed person may make an annual payment to the municipality calculated under the agreement.

(3) A tax agreement under this section must provide that the municipality accepts payment of the amount calculated under the agreement in place of the taxes and other fees or charges specified in the agreement.

1998 c24 s24

Contents of tax notice

334(1) A tax notice must show the following:

(a) the same information that is required to be shown on the tax roll;

(b) the date the tax notice is sent to the taxpayer;

(c) the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;

(d) except when the tax is a property tax, the date by which a complaint must be made, which date must not be less than 30 days after the tax notice is sent to the taxpayer;

(e) the name and address of the designated officer with whom a complaint must be filed;

(f) the dates on which penalties may be imposed if the taxes are not paid;

(f.1) information on how to request a receipt for taxes paid;

(g) any other information considered appropriate by the municipality.

(2) A tax notice may show

(a) one tax rate that combines all of the tax rates set by the property tax bylaw, or

(b) each of the tax rates set by the property tax bylaw.

(3) Despite subsection (2), a tax notice must show, separately from all other tax rates shown on the notice, the tax rates set by the

property tax bylaw to raise the revenue to pay the requisitions referred to in section 326(1)(a)(ii) or (vi).

RSA 2000 cM-26 s334;2016 c24 s50;2017 c13 s1(29)

Sending tax notices

335(1) The tax notices must be sent before the end of the year in which the taxes are imposed.

(2) If the mailing address of a taxpayer is unknown

(a) a copy of the tax notice must be sent to the mailing address of the taxable property or business, and

(b) if the mailing address of the taxable property or business is also unknown, the tax notice must be retained by the municipality and is deemed to have been sent to the taxpayer.

1994 cM-26.1 s335

Certification of date of sending tax notice

336(1) A designated officer must certify the date the tax notices are sent under section 335.

(2) The certification of the date referred to in subsection (1) is evidence that the tax notices have been sent and that the taxes have been imposed.

1994 cM-26.1 s336

Deemed receipt of tax notice

337 A tax notice is deemed to have been received 7 days after it is sent.

1994 cM-26.1 s337

Correction of tax notice

338 If it is discovered that there is an error, omission or misdescription in any of the information shown on a tax notice, the municipality may prepare and send an amended tax notice to the taxpayer.

1994 cM-26.1 s338

Incentives

339 A council may by bylaw provide incentives for payment of taxes by the dates set out in the bylaw.

1994 cM-26.1 s339

Instalments

340(1) A council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer.

(2) A person who wishes to pay taxes by instalments must make an agreement with the council authorizing that method of payment.

(3) When an agreement under subsection (2) is made, the tax notice, or a separate notice enclosed with the tax notice, must state

(a) the amount and due dates of the instalments to be paid in the remainder of the year, and

(b) what happens if an instalment is not paid.

1994 cM-26.1 s340

Deemed receipt of tax payment

341 A tax payment that is sent by mail to a municipality is deemed to have been received by the municipality on the date of the postmark stamped on the envelope.

1994 cM-26.1 s341

Receipt for payment of taxes

342 When taxes are paid to a municipality and the person who paid the tax requests a receipt, the municipality must provide a receipt.

RSA 2000 cM-26 s342;2017 c13 s1(30);2021 c22 s4

Application of tax payment

343(1) A tax payment must be applied first to tax arrears.

(2) If a person does not indicate to which taxable property or business a tax payment is to be applied, a designated officer must decide to which taxable property or business owned by the taxpayer the payment is to be applied.

1994 cM-26.1 s343

Penalty for non-payment in current year

344(1) A council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

1994 cM-26.1 s344

Penalty for non-payment in other years

345(1) A council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

(2) A penalty under this section is imposed at the rate set out in the bylaw.

(3) The penalty must not be imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw.

1994 cM-26.1 s345

Penalties

346 A penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed.

1994 cM-26.1 s346

Cancellation, reduction, refund or deferral of taxes

347(1) If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions:

(a) cancel or reduce tax arrears;

(b) cancel or refund all or part of a tax;

(c) defer the collection of a tax.

(2) A council may phase in a tax increase or decrease resulting from the preparation of any new assessment.

1994 cM-26.1 s347

Tax becomes debt to municipality

348 Taxes due to a municipality

(a) are an amount owing to the municipality,

(b) are recoverable as a debt due to the municipality,

(c) take priority over the claims of every person except the Crown, and

(d) are a special lien

(i) on land and any improvements to the land, if the tax is a property tax, a community revitalization levy, a special tax, a clean energy improvement tax, a local improvement tax or a community aggregate payment levy, or

(ii) on goods, if the tax is a business tax, a community revitalization levy, a well drilling equipment tax, a community aggregate payment levy or a property tax

imposed in respect of a designated manufactured home in a manufactured home community.

RSA 2000 cM-26 s348;2005 c14 s12;2018 c6 s5

Special priority lien for tax debt on linear property or machinery and equipment

348.1(1) In this section,

(a) "assessable", in respect of property or improvements, means property or improvements that have been or are subject to being assessed under Part 9;

(b) "debtor" means a person who owes a debt to a municipality for tax on linear property or on machinery and equipment.

(2) Notwithstanding section 348(c) and (d), taxes due to a municipality on linear property or on machinery and equipment

(a) take priority over the claims of every person except the Crown, and

(b) are a special lien on all the debtor's assessable property located within the municipality, including any assessable improvements to that property.

(3) A lien referred to in subsection (2)(b)

(a) arises when the debtor fails to satisfy the debt when due, and

(b) expires on full satisfaction of the debt.

(4) This section applies to a debt for taxes referred to in subsection (2) regardless of whether the debt became due before or after the coming into force of this section.

2021 c22 s5

Fire insurance proceeds

349(1) Taxes that have been imposed in respect of improvements are a first charge on any money payable under a fire insurance policy for loss or damage to those improvements.

(2) Taxes that have been imposed in respect of a business are a first charge on any money payable under a fire insurance policy for loss or damage to any personal property

(a) that is located on the premises occupied for the purposes of the business, and

(b) that is used in connection with the business and belongs to the taxpayer.

1994 cM-26.1 s349

Tax certificates

350 On request, a designated officer must issue a tax certificate showing

(a) the amount of taxes imposed in the year in respect of the property or business specified on the certificate and the amount of taxes owing,

(b) the total amount of tax arrears, if any, and

(c) the total amount of tax, if any, in respect of which collection is deferred under this Part.

RSA 2000 cM-26 s350;2016 c24 s51

Non-taxable property

351(1) The following are exempt from taxation under this Part:

(a) property listed in section 298;

(b) any property or business in respect of which an exemption from assessment or taxation, or both, was granted before January 1, 1995

(i) by a private Act, or

(ii) by an order of the Lieutenant Governor in Council based on an order of the Local Authorities Board.

(2) A council may by bylaw cancel an exemption referred to in subsection (1)(b), with respect to any property or business.

(3) A council proposing to pass a bylaw under subsection (2) must notify the person or group that will be affected of the proposed bylaw.

(4) A bylaw under subsection (2) has no effect until the expiration of one year after it is passed.

(5) A copy of a bylaw under subsection (2) must be sent to the Minister and if the bylaw amends a private Act the Minister must send a copy to the clerk of the Legislative Assembly.

1994 cM-26.1 s351

Limitation on time for starting proceedings

352(1) An action, suit or other proceedings for the return by a municipality of any money paid to the municipality, whether under

protest or otherwise, as a result of a claim by the municipality, whether valid or invalid, for payment of taxes or tax arrears must be started within 6 months after the payment of the money to the municipality.

(2) If no action, suit or other proceeding is started within the period referred to in subsection (1), the payment made to the municipality is deemed to have been a voluntary payment.

1994 cM-26.1 s352

Division 2
Property Tax

Property tax bylaw

353(1) Each council must pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of

(a) the expenditures and transfers set out in the budget of the municipality, and

(b) the requisitions.

(3) The tax must not be imposed in respect of property

(a) that is exempt under section 351, 361 or 362, or

(b) that is exempt under section 363 or 364, unless the bylaw passed under that section makes the property taxable.

1994 cM-26.1 s353

Tax rates

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

(2) A tax rate must be set for each assessment class or sub-class referred to in section 297.

(3) The tax rate may be different for each assessment class or sub-class referred to in section 297.

(3.1) Despite subsection (3), the tax rate for the class referred to in section 297(1)(d) and the tax rate for the sub-classes referred to in section 297(2.1) must be set in accordance with the regulations.

(4) The tax rates set by the property tax bylaw must not be amended after the municipality sends the tax notices to the taxpayers unless subsection (5) applies.

(5) If after sending out the tax notices the municipality discovers an error or omission that relates to the tax rates set by the property tax bylaw, the municipality may

(a) amend the property tax bylaw to the extent necessary to correct the error or omission, and

(b) send out amended tax notices, if required as a result of the corrections to the property tax bylaw.

(6) A municipality must, within 30 days after passing a property tax bylaw amendment under subsection (5), provide the Minister with a copy of the amended bylaw.

RSA 2000 cM-26 s354;2016 c24 s52;2019 c22 s10(11)

Calculating tax rates

355 A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.

1994 cM-26.1 s355;1995 c24 s47

Calculating amount of tax

356 The amount of tax to be imposed under this Division in respect of a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property.

1994 cM-26.1 s356

Special provision of property tax bylaw

357(1) Despite anything in this Division, the property tax bylaw may specify a minimum amount payable as property tax.

(1.1) Despite section 353, a council may pass a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes.

(2) If the property tax bylaw specifies a minimum amount payable as property tax, the tax notice must indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the requisition referred to in section 326(1)(a)(ii).

RSA 2000 cM-26 s357;2016 c24 s53

Tax rate for residential property

357.1 The tax rate to be imposed by a municipality on residential property or on any sub-class of residential property must be greater than zero.

2016 c24 s54

358 Repealed 2016 c24 s55.

Maximum tax ratio

358.1(1) In this section,

(a) "non-conforming municipality" means a municipality that has a tax ratio greater than 5:1 as calculated using the property tax rates set out in its most recently enacted property tax bylaw as at May 31, 2016;

(b) "non-residential" means non-residential as defined in section 297(4);

(c) "tax ratio", in respect of a municipality, means the ratio of the highest non-residential tax rate set out in the municipality's property tax bylaw for a year to the lowest residential tax rate set out in the municipality's property tax bylaw for the same year.

(2) No municipality other than a non-conforming municipality shall in any year have a tax ratio greater than 5:1.

(3) A non-conforming municipality shall not in any year have a tax ratio that is greater than the tax ratio as calculated using the property tax rates set out in its most recently enacted property tax bylaw as at May 31, 2016.

(3.1) If in any year after 2016 a non-conforming municipality has a tax ratio that is greater than 5:1, the non-conforming municipality shall reduce its tax ratio for subsequent years in accordance with the regulations.

(4) If in any year after 2016 a non-conforming municipality has a tax ratio that is less than the tax ratio it had in the previous year but greater than 5:1, the non-conforming municipality shall not in any subsequent year have a tax ratio that is greater than that new tax ratio.

(5) If in any year after 2016 a non-conforming municipality has a tax ratio that is equal to or less than 5:1, the non-conforming municipality shall not in any subsequent year have a tax ratio greater than 5:1.

(6) Where an order to annex land to a municipality contains provisions respecting the tax rate or rates that apply to the annexed land, the tax rate or rates shall not be considered for the purposes of determining the municipality's tax ratio.

(7) For the purposes of this section,

(a) the tax set out in a municipality's property tax bylaw to raise revenue to be used toward the payment of

(i) the expenditures and transfers set out in the budget of the municipality, and

(ii) the requisitions,

shall be considered to be separate tax rates, and

(b) the tax rate for the requisitions shall not be considered for the purposes of determining the municipality's tax ratio.

(8) The Lieutenant Governor in Council may, for the purposes of subsection (3.1), make regulations establishing one or more ranges of tax ratios that must be reduced to 5:1 within a specified period.

2016 c24 s56;2017 c13 s1(31)

Requisitions

359(1) When a requisition applies to only part of a municipality, the revenue needed to pay it must be raised by imposing a tax under this Division in respect of property in that part of the municipality.

(2) In calculating the tax rate required to raise sufficient revenue to pay the requisitions, a municipality may include an allowance for non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of that year.

(3) If in any year the property tax imposed to pay the requisitions results in too much or too little revenue being raised for that purpose, the council must accordingly reduce or increase the amount of revenue to be raised for that purpose in the next year.

1994 cM-26.1 s359;1995 c24 s49

Alberta School Foundation Fund requisitions

359.1(1) In this section, "Alberta School Foundation Fund requisition" means a requisition referred to in section 326(1)(a)(ii).

(2) In 1995 and subsequent years, when an Alberta School Foundation Fund requisition applies only to

(a) one of the assessment classes referred to in section 297,

(b) a combination of the assessment classes referred to in section 297, or

(c) designated industrial property,

the revenue needed to pay it must be raised by imposing a tax under this Division only in respect of property to which that one assessment class has been assigned, property to which any assessment class in that combination has been assigned or designated industrial property, as the case may be.

(3) Despite subsection (2), if a council has passed bylaws under sections 364(1.1) and 371, the council may apply an appropriate amount received under the business tax to the payment of the Alberta School Foundation Fund requisition on the non-residential assessment class referred to in section 297 to offset the increase in the tax rate applicable to that class that would otherwise result.

(4) The tax rate required to raise the revenue needed to pay the Alberta School Foundation Fund requisition

(a) must be the same within the assessment class to which the requisition applies if it applies to only one class,

(b) must be the same for all assessment classes that are to be combined if the requisition applies to a combination of assessment classes, and

(c) must be the same for all designated industrial property.

(5), **(6)** Repealed by Revision.

(7) In calculating the tax rate required to raise sufficient revenue to pay an Alberta School Foundation Fund requisition, a municipality

(a) must not include the allowances referred to in section 359(2),

(b) may impose a separate tax to raise the revenue to pay for the allowances referred to in section 359(2), and

(c) may include the amounts referred to in section 359(3).

(8) Section 354 does not apply to tax rates required to raise revenue needed to pay an Alberta School Foundation Fund requisition.

RSA 2000 cM-26 s359.1;2016 c24 s135;2017 c13 s1(32)

School board requisitions

359.2(1) In this section, "school board requisition" means a requisition referred to in section 326(1)(a)(iii).

(2) In 1995 and subsequent years, when a school board requisition applies only to

(a) one of the assessment classes referred to in section 297,

(b) a combination of the assessment classes referred to in section 297, or

(c) designated industrial property,

the revenue needed to pay it must be raised by imposing a tax under this Division only in respect of property to which that one assessment class has been assigned, property to which any assessment class in that combination has been assigned or designated industrial property, as the case may be.

(3) Despite subsection (2), if a council has passed bylaws under sections 364(1.1) and 371, the council may apply an appropriate amount received under the business tax to the payment of the school board requisition on the non-residential assessment class referred to in section 297 to offset the increase in the tax rate applicable to that class that would otherwise result.

(4) The tax rate required to raise the revenue needed to pay the school board requisitions

(a) must be the same within the assessment class to which the requisition applies if it applies to only one class,

(b) must be the same for all assessment classes that are to be combined if the requisition applies to a combination of assessment classes, and

(c) must be the same for all designated industrial property.

(5), **(6)** Repealed by Revision.

(7) In calculating the tax rate required to raise sufficient revenue to pay a school board requisition, a municipality

(a) may include the allowances referred to in section 359(2), and

(b) may include the amounts referred to in section 359(3).

(8) Section 354 does not apply to tax rates required to raise revenue needed to pay school board requisitions.

RSA 2000 cM-26 s359.2;2016 c24 s135;2017 c13 s1(33)

Designated industrial property assessment requisitions

359.3(1) In this section, "designated industrial property requisition" means a requisition referred to in section 326(1)(a)(vi).

(2) The Minister must set the property tax rate for the designated industrial property requisition.

(3) The property tax rate for the designated industrial property requisition must be the same for all designated industrial property.

2016 c24 s57

Cancellation, reduction, refund or deferral of taxes

359.4 If the Minister considers it equitable to do so, the Minister may, generally or with respect to a particular municipality, cancel or reduce the amount of a requisition payable under section 326(1)(a)(vi).

2016 c24 s57

Tax agreement

360(1) A council may make a tax agreement with an operator of a public utility or of linear property who occupies the municipality's property, including property under the direction, control and management of the municipality.

(2) Instead of paying the tax imposed under this Division and any other fees or charges payable to the municipality, the tax agreement may provide for an annual payment to the municipality by the operator calculated as provided in the agreement.

(3) A tax agreement must provide that the municipality accepts payment of the amount calculated under the agreement in place of the tax and other fees or charges specified in the agreement.

(4) If a tax agreement with the operator of a public utility that supplies fuel provides for the calculation of the payment as a percentage of the gross revenue of the public utility, that gross revenue is the aggregate of

gr + (qu.ns x vpu)

where:

"gr"	is the gross revenue of the public utility for the year;
"qu.ns"	is the quantity of fuel in respect of which transportation service was provided during the year by means of the fuel distribution system of the provider of the public utility;
"vpu"	is the deemed value per unit quantity of fuel determined by the Alberta Utilities Commission

for that year for the fuel in respect of which transportation service was so provided.

(4.1) If a tax agreement with the operator of a public utility that transports electricity by way of a transmission system, an electric distribution system, or both, provides for the calculation of the payment as a percentage of the gross revenue of the public utility, that gross revenue is

(a) gr, or

(b) gr + (qu.ns x vpu),

where:

"gr" is the gross revenue received by the public utility under its distribution tariff for the year;

"qu.ns" is the quantity of electricity in respect of which system access service, electric distribution service, or both, were provided during the year by means of the transmission system, the electric distribution system, or both, of the provider of the public utility;

"vpu" is the deemed value per unit quantity of electricity determined by the Alberta Utilities Commission for that year for the electricity in respect of which system access service, electric distribution service, or both, were so provided.

(4.2) In subsection (4.1), "electric distribution service", "electric distribution system", "electricity", "system access service" and "transmission system" have the meanings given to them in the *Electric Utilities Act*.

(5) An agreement under this section with an operator who is subject to regulation by the Alberta Utilities Commission is of no effect unless it is approved by the Alberta Utilities Commission.

RSA 2000 cM-26 s360; 2007 cA-37.2 s82(17)

Exemptions based on use of property

361 The following are exempt from taxation under this Division:

(a) repealed 1996 c30 s27;

(b) residences and farm buildings to the extent prescribed in the regulations;

(c) environmental reserves, conservation reserves, municipal reserves, school reserves, municipal and school reserves and other undeveloped property reserved for public utilities.

RSA 2000 cM-26 s361;2017 c13 s1(34)

Exemptions for Government, churches and other bodies

362(1) The following are exempt from taxation under this Division:

(a) any interest held by the Crown in right of Alberta or Canada in property other than property that is held by a Provincial corporation as defined in the *Financial Administration Act*;

(b) property held by a municipality, except the following:

(i) property from which the municipality earns revenue and which is not operated as a public benefit;

(ii) property that is operated as a public benefit but that has annual revenue that exceeds the annual operating costs;

(iii) an electric power system;

(iv) a telecommunications system;

(v) a natural gas or propane system located in a hamlet, village, summer village, town or city or in a school division that is authorized under the *Education Act* to impose taxes and has a population in excess of 500 people;

(c) property, other than a student dormitory, used in connection with school purposes and held by

(i) the board of trustees of a school division,

(i.1) the Francophone regional authority of a Francophone education region established under the *Education Act*,

(i.2) the operator of a charter school established under the *Education Act*, or

(ii) the person responsible for the operation of a private school registered under the *Education Act*;

(d) property, other than a student dormitory, used in connection with educational purposes and held by any of the following:

(i) the board of governors of a university, polytechnic institution or comprehensive community college under the *Post-secondary Learning Act*;

(ii) the governing body of an educational institution affiliated with a university under the *Post-secondary Learning Act*;

(iii) a students association or graduate students association of a university under the *Post-secondary Learning Act*;

(iv) a students association of a polytechnic institution or comprehensive community college under the *Post-secondary Learning Act*;

(v) the board of governors of the Banff Centre under the *Post-secondary Learning Act*;

(e) property, other than a student dormitory, used in connection with hospital purposes and held by a hospital board that receives financial assistance from the Crown;

(f) property held by a regional services commission;

(g) repealed by RSA 2000;

(g.1) property used in connection with health region purposes and held by a health region under the *Regional Health Authorities Act* that receives financial assistance from the Crown under any Act;

(h) property used in connection with nursing home purposes and held by a nursing home administered under the *Nursing Homes Act*;

(i) repealed 1998 c24 s29;

(j) property used in connection with library purposes and held by a library board established under the *Libraries Act*;

(k) property held by a religious body and used chiefly for divine service, public worship or religious education and any parcel of land that is held by the religious body and used only as a parking area in connection with those purposes;

(l) property consisting of any of the following:

(i) a parcel of land, to a maximum of 10 hectares, that is used as a cemetery as defined in the *Cemeteries Act*;

(ii) any additional land that has been conveyed by the owner of the cemetery to individuals to be used as burial sites;

(iii) any improvement on land described in subclause (i) or (ii) that is used for burial purposes;

(m) property held by

(i) a foundation constituted under the *Senior Citizens Housing Act*, RSA 1980 cS-13, before July 1, 1994, or

(ii) a management body established under the *Alberta Housing Act*,

and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act*;

(n) property that is

(i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality,

(ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public,

(iii) used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by

(A) the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or

(B) by a non-profit organization,

(iv) held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act*, or

(v) held by and used in connection with a society as defined in the *Agricultural Societies Act* or with a community association as defined in the regulations,

and that meets the qualifications and conditions in the regulations and any other property that is described and that meets the qualifications and conditions in the regulations;

(o) property

(i) owned by a municipality and used solely for the operation of an airport by the municipality, or

(ii) held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;

(p) a municipal seed cleaning plant constructed under an agreement authorized by section 7 of the *Agricultural Service Board Act*, to the extent of 2/3 of the assessment prepared under Part 9 for the plant, but not including the land attributable to the plant.

(2) Except for properties described in subsection (1)(n)(i), (ii) or (iv), a council may by bylaw make any property that is exempt from taxation under subsection (1)(n) subject to taxation under this Division to any extent the council considers appropriate.

(3) A council proposing to pass a bylaw under subsection (2) must notify, in writing, any person or group that will be affected of the proposed bylaw.

(4) A bylaw under subsection (2) has no effect until one year after it is passed.

RSA 2000 cM-26 s362;2003 cP-19.5 s142;2012 cE-0.3 s279;2017 c13 s1(35);2018 c19 s71

Electric energy generation systems exemptions

362.1 Despite sections 359.1(4) and 359.2(4), the Minister may by order exempt, in respect of a taxation year, to any extent the Minister considers appropriate, one or more electric power systems used or intended for use in the generation or gathering of electricity from taxation for the purpose of raising the revenue needed to pay the requisitions referred to in section 326(1)(a)(ii) and (iii).

2017 c13 s1(36)

Exempt property that can be made taxable

363(1) The following are exempt from taxation under this Division:

(a) property held by and used in connection with Ducks Unlimited (Canada) under a lease, licence or permit from the Crown in right of Alberta or Canada;

(b) property held by and used in connection with

(i) the Canadian Hostelling Association -- Northern Alberta District,

(ii) the Southern Alberta Hostelling Association,

(iii) Hostelling International -- Canada -- Northern Alberta, or

(iv) Hostelling International -- Canada -- Southern Alberta,

unless the property is operated for profit or gain;

(c) property held by and used in connection with a branch or local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any allied forces;

(d) student dormitories.

(2) A council may by bylaw make any property listed in subsection (1)(a), (b) or (c) subject to taxation under this Division to any extent the council considers appropriate.

(3) A council may by bylaw make any property referred to in subsection (1)(d) subject to taxation to any extent the council considers appropriate other than for the purpose of raising revenue needed to pay the requisitions referred to in section 326(1)(a).

(4) A council proposing to pass a bylaw under subsection (2) must notify, in writing, the person or group that will be affected of the proposed bylaw.

(5) A bylaw under subsection (2) has no effect until the expiration of one year after it is passed.

RSA 2000 cM-26 s363;2017 c13 s1(37)

Exemptions granted by bylaw

364(1) A council may by bylaw exempt from taxation under this Division property held by a non-profit organization.

(1.1) A council may by bylaw exempt from taxation under this Division machinery and equipment used for manufacturing or processing.

(2) Property is exempt under this section to any extent the council considers appropriate.

1994 cM-26.1 s364;1995 c24 s53

Brownfield tax incentives

364.1(1) In this section, "brownfield property" means property, other than designated industrial property, that

(a) is a commercial or industrial property when a bylaw under subsection (2) is made or an agreement under subsection

(11) is entered into in respect of the property, or was a commercial or industrial property at any earlier time, and

(b) in the opinion of the council making the bylaw,

(i) is, or possibly is, contaminated,

(ii) is vacant, derelict or under-utilized, and

(iii) is suitable for development or redevelopment for the general benefit of the municipality when a bylaw under subsection (2) is made or an agreement under subsection (11) is entered into in respect of the property.

(2) A council may by bylaw, for the purpose of encouraging development or redevelopment for the general benefit of the municipality, provide for

(a) full or partial exemptions from taxation under this Division for brownfield properties, or

(b) deferrals of the collection of tax under this Division on brownfield properties.

(3) A bylaw under subsection (2)

(a) must identify the brownfield properties in respect of which an application may be made for a full or partial exemption or for a deferral,

(b) may set criteria to be met for a brownfield property to qualify for an exemption or deferral,

(c) must specify the taxation year or years for which the identified brownfield properties may qualify for an exemption or deferral, and

(d) must specify any conditions the breach of which cancels an exemption or deferral and the taxation year or years to which the condition applies.

(4) Before giving second reading to a bylaw proposed to be made under subsection (2), a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(5) An owner of brownfield property identified in a bylaw under subsection (2) may apply in the form and manner required by the municipality for an exemption or deferral in respect of the property.

(6) If after reviewing the application a designated officer of the municipality determines that the brownfield property meets the requirements of the bylaw for a full or partial exemption or for a deferral of the collection of tax under this Division, the designated officer may issue a certificate granting the exemption or deferral.

(7) The certificate must set out

(a) the taxation years to which the exemption or deferral applies, which must not include any tax year earlier than the tax year in which the certificate is issued,

(b) in the case of a partial exemption, the extent of the exemption, and

(c) all criteria, conditions and taxation years specified in the bylaw in accordance with subsection (3).

(8) If at any time after an exemption or deferral is granted under a bylaw under this section a designated officer of the municipality determines that the property did not meet or has ceased to meet a criterion referred to in subsection (3)(b) or that a condition referred to in subsection (3)(d) has been breached, the designated officer must cancel the exemption or deferral for the taxation year or years in which the criterion was not met or to which the condition applies.

(9) Where a designated officer refuses to grant an exemption or deferral, a written notice of the refusal must be sent to the applicant stating the reasons for the refusal and the date by which any complaint must be made, which date must be 60 days after the written notice of refusal is sent.

(10) An exemption or deferral granted under a bylaw under this section remains valid, subject to subsection (8) and the criteria and conditions on which it was granted, regardless of whether the bylaw is subsequently amended or repealed or otherwise ceases to have effect.

(11) Despite subsections (2) to (10), a council may enter into an agreement with the owner of a brownfield property

(a) exempting, either fully or partially, the brownfield property from taxation under this Division, or

(b) deferring the collection of tax under this Division on the brownfield property.

(12) The agreement must specify

(a) the taxation years to which the exemption or deferral applies, which must not include any tax year earlier than the one in which the agreement is entered into,

(b) the conditions on which the exemption or deferral is granted, and

(c) the consequences, rights and remedies arising in the event of any breach.

(13) Before voting on a resolution to enter into an agreement referred to in subsection (11), a council must hold a public hearing with respect to the proposed agreement in accordance with section 216.4 after giving notice of it in accordance with section 606.

2016 c24 s58;2022 c16 s9(83)

Tax incentives for non-residential property

364.2(1) In this section,

(a) "deferral" means a deferral under this section;

(b) "exemption" means an exemption under this section.

(c) repealed 2019 c21 s2.

(2) A council may, by bylaw, for the purpose of encouraging the development or revitalization of properties in an assessment class specified in section 297(1)(b) or (d) for the general benefit of the municipality, provide for

(a) full or partial exemptions from taxation under this Division for property in one or both of those assessment classes, or

(b) deferrals of the collection of tax under this Division on property referred to in clause (a).

(3) A bylaw under subsection (2)

(a) must set criteria to be met for property to qualify for an exemption or deferral,

(b) must establish a process for the submission and consideration of applications for an exemption or deferral,

(c) must not provide for an exemption or deferral to have effect in respect of a property for more than 15 consecutive taxation years, but may, if the council considers it appropriate, provide for subsequent exemptions or deferrals of 15 consecutive taxation years or less to be applied for and granted in respect of the property, and

(d) if the bylaw provides for any person other than the council, including a designated officer, to refuse to grant an exemption or deferral or to cancel an exemption or deferral, must establish a process for applications to the council for the review of those decisions and must specify the period of time within which the application must be made.

(4) If after reviewing an application the municipality determines that the property meets the requirements for a full or partial exemption or for a deferral, the municipality may grant the exemption or deferral.

(5) An exemption or deferral must be granted in a written form that specifies

(a) the taxation years to which the exemption or deferral applies, which must not include any taxation year earlier than the taxation year in which the exemption or deferral is granted,

(b) in the case of a partial exemption, the extent of the exemption, and

(c) any condition the breach of which will result in cancellation under subsection (6) and the taxation year or years to which the condition applies.

(6) If at any time after an exemption or deferral is granted under a bylaw under this section the municipality determines that the property did not meet or has ceased to meet a criterion referred to in subsection (3)(a) or that a condition referred to in subsection (5)(c) has been breached, the municipality may cancel the exemption or deferral for the taxation year or years in which the criterion was not met or to which the condition applies.

(7) Where a municipality refuses to grant or cancels an exemption or deferral, the municipality must send a written notice to the applicant stating the reasons for the refusal or cancellation and, if a review of the decision is available under subsection (3)(d), the date by which any application for that review must be made.

(8) Where a municipality grants or cancels an exemption or deferral in respect of designated industrial property, the municipality must notify the provincial assessor and provide any other information requested by the provincial assessor respecting the exemption, deferral or cancellation.

(9) Subject to subsection (6), any order referred to in section 127(1.1) and the criteria and conditions on which an exemption or

deferral was granted, the exemption or deferral remains valid regardless of whether the bylaw under which it was granted is subsequently amended or repealed or otherwise ceases to have effect.

2019 c6 s7;2019 c21 s2

Judicial review of decision under section 364.2

364.3(1) Where a decision made under a bylaw under section 364.2 in respect of an exemption or deferral 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) No councillor, designated officer or other person who makes a decision under a bylaw under section 364.2 is liable for costs by reason of or in respect of a judicial review of the decision.

2019 c6 s7

Licensed premises

365(1) Property that is licensed under the *Gaming, Liquor and Cannabis Act* is not exempt from taxation under this Division, despite sections 351(1)(b) and 361 to 364.1 and any other Act.

(2) Despite subsection (1), property listed in section 362(1)(n) in respect of which a licence that is specified in the regulations has been issued is exempt from taxation under this Division.

RSA 2000 cM-26 s365;2016 c24 s59;2017 c21 s28

Grants in place of taxes

366(1) Each year a municipality may apply to the Crown for a grant if there is property in the municipality that the Crown has an interest in.

(2) The Crown may pay to the municipality a grant not exceeding the amount that would be recoverable by the municipality if the property that the Crown has an interest in were not exempt from taxation under this Division.

(3) When calculating a grant under this section, the following must not be considered as Crown property unless subsection (4) applies:

(a) property listed in section 298;

(b) museums and historical sites;

(c) public works reserves;

(d) property used in connection with academic, trade, forestry or agricultural schools, colleges or universities, including student dormitories;

(e) property used in connection with hospitals and institutions for mentally disabled persons;

(f) property owned by an agent of the Crown in respect of which another enactment provides for payment of a grant in place of a property tax;

(g) property in respect of which the Crown is not the assessed person.

(4) If any of the property listed in subsection (3) is a single family residence, the property must be considered as Crown property when calculating a grant under this section.

(5) The Crown may pay a grant under this section in respect of property referred to in subsection (3)(g) if in the Crown's opinion it is appropriate to do so.

1994 cM-26.1 s366;1996 c30 s31

Property that is partly exempt and partly taxable

367 A property may contain one or more parts that are exempt from taxation under this Division, but the taxes that are imposed against the taxable part of the property under this Division are recoverable against the entire property.

1994 cM-26.1 s367

Changes in taxable status of property

368(1) An exempt property or part of an exempt property becomes taxable if

(a) the use of the property changes to one that does not qualify for the exemption, or

(b) the occupant of the property changes to one who does not qualify for the exemption.

(2) A taxable property or part of a taxable property becomes exempt if

(a) the use of the property changes to one that qualifies for the exemption, or

(b) the occupant of the property changes to one who qualifies for the exemption.

(3) If the taxable status of property changes, a tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(4) When a designated manufactured home is moved out of a municipality,

(a) it becomes exempt from taxation by that municipality when it is moved, and

(b) it becomes taxable by another municipality when it is located in that other municipality.

1994 cM-26.1 s368;1996 c30 s32;1998 c24 s31

Supplementary property tax bylaw

369(1) If in any year a council passes a bylaw authorizing supplementary assessments to be prepared in respect of property, the council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of that property.

(2) A council that passes a bylaw referred to in subsection (1) must use the tax rates set by its property tax bylaw as the supplementary tax rates to be imposed.

(2.01) A council may pass a bylaw authorizing it to impose a supplementary tax for designated industrial property only if it passes a bylaw authorizing it to impose a supplementary tax in respect of all other property in the municipality.

(2.1) Despite subsection (2), the tax rates required to raise the revenue to pay requisitions referred to in section 175 of the *Education Act* must not be applied as supplementary tax rates.

(3) The municipality must prepare a supplementary property tax roll, which may be a continuation of the supplementary property assessment roll prepared under Part 9 or may be separate from that roll.

(4) A supplementary property tax roll must show

(a) the same information that is required to be shown on the property tax roll, and

(b) the date for determining the tax that may be imposed under the supplementary property tax bylaw.

(5) Sections 327(4), 328, 330 and 331 apply in respect of a supplementary property tax roll.

(6) The municipality must

(a) prepare supplementary property tax notices for all taxable property shown on the supplementary property tax roll of the municipality, and

(b) send the supplementary property tax notices to the persons liable to pay the taxes.

(7) Sections 333(4), 334, 335, 336, 337 and 338 apply in respect of supplementary property tax notices.

RSA 2000 cM-26 s369;2012 cE-0.3 s279;2016 c24 s60

Continuous tax bylaws — tax

369.1 Bylaws enacted under section 369(1), 371 or 379 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed.

2019 c22 s10(12)

Regulations

370 The Minister may make regulations

(a) prescribing the extent to which residences and farm buildings are exempt from taxation under this Division;

(b) respecting the calculation of a tax rate to be imposed on linear property;

(b.1) respecting the setting of tax rates referred to in section 354(3.1);

(c) describing other property that is exempt from taxation pursuant to section 362(1)(n), and respecting the qualifications and conditions required for the purposes of section 362(1)(n);

(c.1) respecting tax rolls and tax notices including, without limitation, regulations

(i) respecting the information to be shown on a tax roll and a tax notice;

(ii) providing for the method of determining the person liable to pay a property or other tax imposed under this Part;

(iii) respecting the sending of tax notices;

(c.2) respecting designated industrial property assessment requisitions and designated industrial property requisition tax bylaws, including, without limitation, regulations respecting the application of any provision of this Act, with or without modification, to a designated industrial property assessment requisition or a designated industrial property requisition tax bylaw, or both;

(c.3) respecting tax exemptions and deferrals under section 364.1;

(d) specifying licences for the purposes of section 365(2);

(e) defining a community association for the purposes of this Act;

(f) respecting the circumstances in which property is to be considered to be used in connection with a purpose, activity or other thing for the purposes of one or more provisions of this Part;

(g) respecting the circumstances in which property is to be considered to be held by a person or entity for the purposes of one or more provisions of this Part.

RSA 2000 cM-26 s370;2005 c14 s13;
2016 c24 s61;2017 c13 s1(38)

Division 3
Business Tax

Business tax bylaw

371(1) Each council may pass a business tax bylaw.

(2) A business tax bylaw or any amendment to it applies to the year in which it is passed, only if it is passed before May 1 of that year.

1994 cM-26.1 s371

Taxable business

372(1) The business tax bylaw authorizes the council to impose a tax in respect of all businesses operating in the municipality except businesses that are exempt in accordance with that bylaw.

(2) The tax must not be imposed in respect of a business that is exempt under section 351, 375 or 376.

1994 cM-26.1 s372

Person liable to pay business tax

373(1) A tax imposed under this Division must be paid by the person who operates the business.

(2) A person who purchases a business or in any other manner becomes liable to be shown on the tax roll as a taxpayer must give the municipality written notice of a mailing address to which notices under this Division may be sent.

1994 cM-26.1 s373

Contents of business tax bylaw

374(1) The business tax bylaw must

(a) require assessments of businesses operating in the municipality to be prepared and recorded on a business assessment roll;

(b) specify one or more of the following methods of assessment as the method or methods to be used to prepare the assessments:

(i) assessment based on a percentage of the gross annual rental value of the premises;

(i.1) assessment based on a percentage of the net annual rental value of the premises;

(ii) assessment based on storage capacity of the premises occupied for the purposes of the business;

(iii) assessment based on floor space, being the area of all of the floors in a building and the area outside the building that are occupied for the purposes of that business;

(iv) assessment based on a percentage of the assessment prepared under Part 9 for the premises occupied for the purposes of the business;

(c) specify the basis on which a business tax may be imposed by prescribing the following:

(i) for the assessment method referred to in clause (b)(i), the percentage of the gross annual rental value;

(i.1) for the assessment method referred to in clause (b)(i.1), the percentage of the net annual rental value;

(ii) for the assessment method referred to in clause (b)(ii), the dollar rate per unit of storage capacity;

(iii) for the assessment method referred to in clause (b)(iii), the dollar rate per unit of floor space;

(iv) for the assessment method referred to in clause (b)(iv), the percentage of the assessment;

(d) establish a procedure for prorating and rebating business taxes.

(2) A business tax bylaw may

(a) establish classes of business for the purpose of grouping businesses,

(b) specify classes of business that are exempt from taxation under this Division,

(c) require that taxes imposed under this Division be paid by instalments, or

(d) include any other information considered appropriate by the municipality.

(3) A business tax bylaw may provide that when a lessee who is liable to pay the tax imposed under this Division in respect of any leased premises sublets the whole or part of the premises, the municipality may require the lessee or the sub-lessee to pay the tax in respect of the whole or part of the premises.

1994 cM-26.1 s374;1999 c11 s19

Assessment not required

374.1 Despite section 374(1)(a), a municipality is not required to prepare an assessment for any business in a class of business that is exempt from taxation under the business tax bylaw.

1998 c24 s33

Exempt businesses

375 The following are exempt from taxation under this Division:

(a) a business operated by the Crown;

(b) an airport operated by a regional airports authority created under section 5(2) of the *Regional Airports Authorities Act*;

(c) property

(i) owned by a municipality and used solely for the operation of an airport by the municipality, or

(ii) held under a lease, licence or permit from a municipality and used solely for the operation of an airport by the lessee, licensee or permittee;

(d) a business operated by a non-profit organization on property that is exempt from taxation under section 362(1)(n).

1994 cM-26.1 s375;1995 c24 s57;1998 c24 s34

Exemption when tax is payable under Division 2

376(1) When machinery and equipment or linear property is located on premises occupied for the purposes of a business and a property tax has been imposed in respect of the machinery and equipment or linear property under Division 2 of this Part in any year, the premises on which that property is located are exempt from taxation under this Division in that year.

(2) If in any year the activities that result from the operation of the machinery and equipment or linear property are not the chief business carried on at the premises, the premises on which that property is located are not exempt from taxation under this Division in that year.

1994 cM-26.1 s376

Business tax rate bylaw

377(1) Each council that has passed a business tax bylaw must pass a business tax rate bylaw annually.

(2) The business tax rate bylaw must set a business tax rate.

(3) If the business tax bylaw establishes classes of business, the business tax rate bylaw must set a business tax rate for each class.

(4) The business tax rate may be different for each class of business established by the business tax bylaw.

(5) The tax rates set by the business tax rate bylaw must not be amended after the municipality sends the tax notices to the taxpayers.

1994 cM-26.1 s377

Calculating amount of tax

378 The amount of tax to be imposed under this Division in respect of a business is calculated by multiplying the assessment for the business by the tax rate to be imposed on that business.

1994 cM-26.1 s378

Supplementary business tax bylaw

379(1) If in any year a council passes a bylaw authorizing supplementary assessments to be prepared in respect of businesses, the council must, in the same year, pass a bylaw authorizing it to impose a supplementary tax in respect of those businesses.

(2) A council that passes a bylaw referred to in subsection (1) must use the tax rates set by its business tax rate bylaw as the supplementary tax rates to be imposed.

(3) The supplementary business tax must be imposed

(a) on each person who operates a business for a temporary period and whose name is not entered on the business tax roll,

(b) on each person who moves into new premises or opens new premises or branches of an existing business, although the person's name is entered on the business tax roll,

(c) on each person who begins operating a business and whose name is not entered on the business tax roll, and

(d) on each person who increases the storage capacity or floor space of the premises occupied for the purposes of a business after the business tax roll has been prepared.

(4) The municipality must prepare a supplementary business tax roll, which may be a continuation of the supplementary business assessment roll or may be separate from that roll.

(5) A supplementary business tax roll must show

(a) the same information that is required to be shown on the business tax roll, and

(b) the date for determining the tax that may be imposed under the supplementary business tax bylaw.

(6) Sections 327(4), 328, 330 and 331 apply in respect of a supplementary business tax roll.

(7) The municipality must

(a) prepare supplementary business tax notices for all taxable businesses shown on the supplementary business tax roll of the municipality, and

(b) send the supplementary business tax notices to the persons liable to pay the taxes.

(8) Sections 333(4), 334, 335, 336, 337 and 338 apply in respect of supplementary business tax notices.

1994 cM-26.1 s379

Grants in place of taxes

380(1) Each year a municipality may apply to the Crown for a grant if there is a business in the municipality operated by the Crown.

(2) The Crown may pay to the municipality a grant not exceeding the amount that would be recoverable by the municipality if the business operated by the Crown were not exempt from taxation under this Division.

1994 cM-26.1 s380

Division 4
Business Improvement Area Tax

Regulations

381 The Minister may make regulations respecting a business improvement area tax.

RSA 2000 cM-26 s381;2015 c8 s50

Division 4.1
Community Revitalization Levy

Definitions

381.1 In this Division,

(a) "incremental assessed value" means the increase in the assessed value of property located in a community revitalization levy area after the date the community revitalization levy bylaw is approved by the Minister under section 381.2(3);

(b) "levy" means a community revitalization levy imposed under section 381.2(2).

2005 c14 s14;2022 c16 s9(66)

Community revitalization levy bylaw

381.2(1) Each council may pass a community revitalization levy bylaw.

(2) A community revitalization levy bylaw authorizes the council to impose a levy in respect of the incremental assessed value of property in a community revitalization levy area to raise revenue to be used toward the payment of infrastructure and other costs associated with the redevelopment of property in the community revitalization levy area.

(3) A community revitalization levy bylaw, or any amendment to it, has no effect unless it is approved by the Minister.

(4) The Minister may approve a community revitalization levy bylaw in whole or in part or with variations and subject to conditions.

2005 c14 s14;2022 c16 s9(67)

Person liable to pay levy

381.3 A levy imposed under this Division must be paid by the assessed persons of the property in the community revitalization levy area.

2005 c14 s14

Incremental assessed value not subject to equalized assessment or requisition

381.4(1) Subject to subsection (2), the incremental assessed value of property in a community revitalization levy area shall not be included for the purpose of calculating

(a) an equalized assessment under Part 9, or

(b) the amount of a requisition under Part 10.

(2) Subsection (1) applies in respect of property in a community revitalization levy area

(a) for a period of 20 years, or

(b) for such other period as determined by the Lieutenant Governor in Council under section 381.5(1)(e.1), which period may not exceed 40 years,

from the year in which the community revitalization levy bylaw is made.

2005 c14 s14;2018 c20 s12

Regulations

381.5(1) The Lieutenant Governor in Council may make regulations

(a) establishing any area in Alberta as a community revitalization levy area;

(b) respecting a levy including, without limitation, regulations respecting the minimum and maximum levy that may be imposed and the application of the levy;

(c) respecting the assessment of property, including identifying or otherwise describing the assessed person in respect of the property, in a community revitalization levy area;

(d) respecting assessment rolls, assessment notices, tax rolls and tax notices in respect of property in a community revitalization levy area;

(e) respecting the application of any provision of this Act, with or without modification, to a community revitalization levy bylaw or a community revitalization levy, or both;

(e.1) determining the period for which section 381.4(1) applies to a community revitalization levy area;

(f) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

(2) A regulation under subsection (1) may be specific to a municipality or general in its application.

2005 c14 s14;2018 c20 s12

Division 5
Special Tax

Special tax bylaw

382(1) Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:

(a) a waterworks tax;

(b) a sewer tax;

(c) a boulevard tax;

(d) a dust treatment tax;

(e) a paving tax;

(f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;

(g) repealed 2008 cE-6.6 s55;

(h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;

(i) a fire protection area tax;

(j) a drainage ditch tax;

(k) a tax to provide a supply of water for the residents of a hamlet;

(l) a recreational services tax.

(2) A special tax bylaw must be passed annually.

RSA 2000 cM-26 s382;2008 cE-6.6 s55

Taxable property

383(1) The special tax bylaw authorizes the council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw.

(2) The tax must not be imposed in respect of property that is exempt under section 351.

1994 cM-26.1 s383

Contents of special tax bylaw

384 The special tax bylaw must

(a) state the specific service or purpose for which the bylaw is passed,

(b) describe the area of the municipality that will benefit from the service or purpose and in which the special tax is to be imposed,

(c) state the estimated cost of the service or purpose, and

(d) state whether the tax rate is to be based on

(i) the assessment prepared in accordance with Part 9,

(ii) each parcel of land,

(iii) each unit of frontage, or

(iv) each unit of area,

and set the tax rate to be imposed in each case.

1994 cM-26.1 s384

Condition

385 A special tax bylaw must not be passed unless the estimated cost of the specific service or purpose for which the tax is imposed is included in the budget of the municipality as an estimated expenditure.

1994 cM-26.1 s385

Use of revenue

386(1) The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

(2) If there is any excess revenue, the municipality must advertise the use to which it proposes to put the excess revenue.

1994 cM-26.1 s386

Person liable to pay special tax

387 The person liable to pay the tax imposed in accordance with a special tax bylaw is the owner of the property in respect of which the tax is imposed.

1994 cM-26.1 s387;1999 c11 s20

Division 6
Well Drilling Equipment Tax

Well drilling equipment tax bylaw

388(1) Each council may pass a well drilling equipment tax bylaw.

(2) The well drilling equipment tax bylaw authorizes the council to impose a tax in respect of equipment used to drill a well for which a licence is required under the *Oil and Gas Conservation Act*.

1994 cM-26.1 s388

Person liable to pay the tax

389 A tax imposed under this Division must be paid by the person who holds the licence required under the *Oil and Gas Conservation Act* in respect of the well being drilled.

1994 cM-26.1 s389

Calculation of the tax

390(1) The Minister may make regulations prescribing the well drilling equipment tax rate.

(2) A tax imposed under this Division must be calculated in accordance with the tax rate prescribed under subsection (1).

1994 cM-26.1 s390

Division 6.1
Clean Energy Improvement Tax

Interpretation

390.1(1) In this Division, "clean energy improvement" means, subject to the regulations, a renovation, adaptation or installation on eligible private property that

(a) will increase energy efficiency or the use of renewable energy on that property, and

(b) will be paid for in whole or in part by a tax imposed under this Division,

but does not include improvements referred to in section 284(1)(j)(iii), (iii.1) or (iv).

(2) For the purposes of this Division, the amount required to recover the costs of a clean energy improvement may include

(a) the capital cost of undertaking the clean energy improvement,

(b) the cost of professional services needed for the clean energy improvement,

(c) a proportionate share of the costs associated with the administration of a clean energy improvement program,

(d) the cost of financing the clean energy improvement, and

(e) other expenses incidental to the undertaking of the clean energy improvement and to the raising of revenue to pay for it.

2018 c6 s6;2021 c22 s6

Eligibility of properties for clean energy improvements

390.2 Subject to section 390.3(4)(a), property is eligible for a clean energy improvement if the property is

(a) located in a municipality that has passed a clean energy improvement tax bylaw,

(b) one of the following types of private property:

(i) residential;

(ii) non-residential;

(iii) farm land,

and

(c) not designated industrial property.

2018 c6 s6

Clean energy improvement tax bylaw

390.3(1) Each council may pass a clean energy improvement tax bylaw

(a) to establish a clean energy improvement program,

(b) notwithstanding section 251, to authorize the municipality to make a borrowing for the purpose of financing clean energy improvements, and

(c) to enable clean energy improvements to be made to eligible properties.

(2) Before a clean energy improvement is made to any property, a council must pass a clean energy improvement tax bylaw.

(3) A clean energy improvement tax bylaw authorizes the council to impose a clean energy improvement tax in respect of each clean energy improvement made to a property to raise revenue to pay the amount required to recover the costs of those clean energy improvements.

(4) A clean energy improvement tax bylaw must, subject to the regulations,

(a) set out

(i) the types of private property that are eligible for a clean energy improvement, and

(ii) eligible clean energy improvements,

(b) set out

(i) the amount of money to be borrowed for the purpose of financing clean energy improvements,

(ii) the maximum rate of interest, the term and the terms of repayment of the borrowing, and

(iii) the source or sources of money to be used to pay the principal and interest owing under the borrowing,

(c) indicate that, where a municipality has entered into a clean energy improvement agreement with the owner of a property, a clean energy improvement tax will be charged based on the clean energy improvement agreement,

(d) identify the period over which the cost of each eligible clean energy improvement will be spread, which period may vary from improvement to improvement, but the period shall not exceed the probable lifetime of the improvement,

(e) indicate the process by which the owner of a property can apply to the municipality for a clean energy improvement,

(f) include any other information the council considers necessary or advisable, and

(g) include any requirements imposed by the regulations.

(5) Before giving second reading to a proposed clean energy improvement tax bylaw, the council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

2018 c6 s6;2022 c16 s9(83)

Clean energy improvement agreement

390.4(1) A municipality and the owner of a property shall enter into a clean energy improvement agreement before a clean energy improvement is made to that property.

(2) A clean energy improvement agreement must, subject to the regulations,

(a) describe the proposed clean energy improvement,

(b) identify the property in respect of which the clean energy improvement tax will be imposed,

(c) indicate that the owner of the property will be liable to pay the clean energy improvement tax,

(d) include the amount required to recover the costs of the clean energy improvement and the method of calculation used to determine that amount,

(e) state the period over which the amount required to recover the costs of the clean energy improvement will be paid,

(f) state the portion of the amount required to recover the costs of the clean energy improvement to be paid

(i) by the municipality,

(ii) from revenue raised by the clean energy improvement tax, and

(iii) from other sources of revenue,

(g) describe how the clean energy improvement tax will be revised in the event of a subdivision of the property or a consolidation of the property with any other property, and

(h) include any other information the municipality considers necessary or advisable.

2018 c6 s6

Person liable to pay clean energy improvement tax

390.5(1) The person liable to pay a tax imposed in accordance with a clean energy improvement tax bylaw is the owner of the property in respect of which the tax is imposed.

(2) A complaint about a tax imposed in accordance with a clean energy improvement tax bylaw must be made within one year after the tax is first imposed.

2018 c6 s6

Paying off a clean energy improvement tax

390.6 The owner of a property in respect of which a clean energy improvement tax is imposed may pay the tax at any time.

2018 c6 s6

Refinancing of debt by council

390.7 If, after a clean energy improvement agreement has been made, the council refinances the debt created to pay for the clean energy improvement that is the subject of that agreement at an interest rate other than the rate estimated when the clean energy improvement agreement was made, the council, with respect to future years, may revise the amount required to recover the costs of the clean energy improvement included in that agreement to reflect the change in the interest rate.

2018 c6 s6

Petitions

390.8(1) Notwithstanding section 232(2), electors of a municipality may petition the municipality to

(a) pass a clean energy improvement tax bylaw, or

(b) amend or repeal a clean energy improvement tax bylaw.

(2) For greater certainty, the amendment or repeal of a clean energy improvement tax bylaw does not affect clean energy improvement agreements entered into prior to the passage of that bylaw or the imposition of a clean energy improvement tax in relation to a property where a clean energy improvement has been made.

2018 c6 s6

Regulations

390.9 The Minister may make regulations respecting clean energy improvements, including, without limitation, regulations

(a) respecting eligibility requirements for clean energy improvements;

(b) respecting clean energy improvement agreements;

(c) respecting clean energy improvement tax bylaws;

(d) respecting types of renovations, adaptations or installations for which clean energy improvement agreements may be made and types of renovations, adaptations or installations for which clean energy improvement agreements may not be made;

(e) respecting the disclosure of clean energy improvement agreements to prospective purchasers of property;

(f) respecting limits on the number of improvements to a single property or a type of eligible property for which a tax may be imposed under this Division;

(g) respecting limits on the capital costs of undertaking clean energy improvements on a single property or a type of eligible property under this Division;

(h) respecting clean energy improvement programs, including the administration of clean energy improvement programs.

2018 c6 s6

Division 7
Local Improvement Tax

Definition

391 In this Division, "local improvement" means a project

(a) that the council considers to be of greater benefit to an area of the municipality than to the whole municipality, and

(b) that is to be paid for in whole or in part by a tax imposed under this Division.

1994 cM-26.1 s391

Petitioning rules

392(1) Sections 222 to 226 apply to petitions under this Division, except as they are modified by this section.

(2) A petition is not a sufficient petition unless

(a) it is signed by 2/3 of the owners who would be liable to pay the local improvement tax, and

(b) the owners who sign the petition represent at least 1/2 of the value of the assessments prepared under Part 9 for the parcels of land in respect of which the tax will be imposed.

(3) If a parcel of land is owned by more than one owner, the owners are considered as one owner for the purpose of subsection (2).

(4) If a municipality, school division or health region under the *Regional Health Authorities Act* is entitled to sign a petition under this Division, it may give notice to the council prior to or at the time the petition is presented to the council that its name and the assessment prepared for its land under Part 9 are not to be counted

in determining the sufficiency of a petition under subsection (2), and the council must comply with the notice.

(5) If a corporation, church, organization, estate or other entity is entitled to sign a petition under this Division, the petition may be signed on its behalf by a person who

(a) is at least 18 years old, and

(b) produces on request a certificate authorizing the person to sign the petition.

RSA 2000 cM-26 s392;2012 cE-0.3 s279

Proposal of local improvement

393(1) A council may on its own initiative propose a local improvement.

(2) A group of owners in a municipality may petition the council for a local improvement.

1994 cM-26.1 s393

Local improvement plan

394 If a local improvement is proposed, the municipality must prepare a local improvement plan.

1994 cM-26.1 s394

Contents of plan

395(1) A local improvement plan must

(a) describe the proposed local improvement and its location,

(b) identify

(i) the parcels of land in respect of which the local improvement tax will be imposed, and

(ii) the person who will be liable to pay the local improvement tax,

(c) state whether the tax rate is to be based on

(i) the assessment prepared in accordance with Part 9,

(ii) each parcel of land,

(iii) each unit of frontage, or

(iv) each unit of area,

(d) include the estimated cost of the local improvement,

(e) state the period over which the cost of the local improvement will be spread,

(f) state the portion of the estimated cost of the local improvement proposed to be paid

(i) by the municipality,

(ii) from revenue raised by the local improvement tax, and

(iii) from other sources of revenue,

and

(g) include any other information the proponents of the local improvement consider necessary.

(2) The estimated cost of a local improvement may include

(a) the actual cost of buying land necessary for the local improvement,

(b) the capital cost of undertaking the local improvement,

(c) the cost of professional services needed for the local improvement,

(d) the cost of repaying any existing debt on a facility that is to be replaced or rehabilitated, and

(e) other expenses incidental to the undertaking of the local improvement and to the raising of revenue to pay for it.

1994 cM-26.1 s395

Procedure after plan is prepared

396(1) When a local improvement plan has been prepared, the municipality must send a notice to the persons who will be liable to pay the local improvement tax.

(2) A notice under subsection (1) must include a summary of the information included in the local improvement plan.

(3) Subject to subsection (3.1), if a petition objecting to the local improvement is filed with the chief administrative officer within 30 days from the notices' being sent under subsection (1) and the chief administrative officer declares the petition to be sufficient, the council must not proceed with the local improvement.

(3.1) The council may, after the expiry of one year after the petition is declared to be sufficient, re-notify in accordance with

subsections (1) and (2) the persons who would be liable to pay the local improvement tax.

(4) If a sufficient petition objecting to the local improvement is not filed with the chief administrative officer within 30 days from sending the notices under subsection (1), the council may undertake the local improvement and impose the local improvement tax at any time in the 3 years following the sending of the notices.

(5) When a council is authorized under subsection (4) to undertake a local improvement and

(a) the project has not been started, or

(b) the project has been started but is not complete,

the council may impose the local improvement tax for one year, after which the tax must not be imposed until the local improvement has been completed or is operational.

1994 cM-26.1 s396;1995 c24 s58

Local improvement tax bylaw

397(1) A council must pass a local improvement tax bylaw in respect of each local improvement.

(2) A local improvement tax bylaw authorizes the council to impose a local improvement tax in respect of all land in a particular area of the municipality to raise revenue to pay for the local improvement that benefits that area of the municipality.

(2.1) Despite subsection (2), where the local improvement that is the subject of a local improvement tax bylaw of a council of a municipality is a road to benefit Crown land within an area of the municipality, the local improvement tax bylaw does not authorize the council to impose a local improvement tax to raise revenue to pay for the local improvement unless, before it receives second reading, the bylaw is approved by the Minister responsible for the administration of the Crown land.

(3) Despite section 351(1), no land is exempt from taxation under this section.

RSA 2000 cM-26 s397;2015 c8 s51

Contents of bylaw

398(1) A local improvement tax bylaw must

(a) include all of the information required to be included in the local improvement plan,

(b) provide for equal payments during each year in the period over which the cost of the local improvement will be spread,

(c) set a uniform tax rate to be imposed on

(i) the assessment prepared in accordance with Part 9,

(ii) each parcel of land,

(iii) each unit of frontage, or

(iv) each unit of area,

based on the cost of the local improvement less any financial assistance provided to the municipality by the Crown in right of Canada or Alberta, and

(d) include any other information the council considers necessary.

(2) The local improvement tax bylaw may set the uniform tax rate based on estimated average costs throughout the municipality for a similar type of local improvement and that rate applies whether the actual cost of the local improvement is greater or less than the uniform tax rate.

1994 cM-26.1 s398

Start-up of a local improvement

399 The undertaking of a local improvement may be started, the local improvement tax bylaw may be passed and debentures may be issued before or after the actual cost of the local improvement has been determined.

1994 cM-26.1 s399

Person liable to pay local improvement tax

400 The person liable to pay the tax imposed in accordance with a local improvement tax bylaw is the owner of the parcel of land in respect of which the tax is imposed.

1994 cM-26.1 s400

Paying off a local improvement tax

401(1) The owner of a parcel of land in respect of which a local improvement tax is imposed may pay the tax at any time.

(2) If the local improvement tax rate is subsequently reduced under section 402 or 403, the council must refund to the owner the appropriate portion of the tax paid.

1994 cM-26.1 s401

Variation of local improvement tax bylaw

402(1) If, after a local improvement tax has been imposed, there is

(a) a subdivision affecting a parcel of land, or

(b) a consolidation of 2 or more parcels of land,

in respect of which a local improvement tax is payable, the council, with respect to future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

(2) If, after a local improvement tax has been imposed,

(a) there is a change in a plan of subdivision affecting an area that had not previously been subject to a local improvement tax, and

(b) the council is of the opinion that as a result of the change the new parcels of land receive a benefit from the local improvement,

the council, with respect to future years, must revise the local improvement tax bylaw so that each benefitting parcel of land bears an appropriate share of the local improvement tax.

1994 cM-26.1 s402

Variation of local improvement tax rate

403(1) If, after a local improvement tax rate has been set, the council

(a) receives financial assistance from the Crown in right of Canada or Alberta or from other sources that is greater than the amount estimated when the local improvement tax rate was set, or

(b) refinances the debt created to pay for the local improvement at an interest rate lower than the rate estimated when the local improvement tax rate was set,

the council, with respect to future years, may revise the rate so that each benefitting parcel of land bears an appropriate share of the actual cost of the local improvement.

(2) If, after a local improvement tax rate has been set, an alteration is necessary following a complaint under Part 11 or an appeal under Part 12 that is sufficient to reduce or increase the revenue raised by the local improvement tax bylaw in any year by more than 5%, the council, with respect to future years, may revise the

rate so that the local improvement tax bylaw will raise the revenue originally anticipated for those years.

(3) If, after a local improvement tax rate has been set, it is discovered that the actual cost of the local improvement is higher than the estimated cost on which the local improvement tax rate is based, the council may revise, once only over the life of the local improvement, the rate with respect to future years so that the local improvement tax bylaw will raise sufficient revenue to pay the actual cost of the local improvement.

1994 cM-26.1 s403;1999 c11 s21

Unusual parcels

404 If some parcels of land in respect of which a local improvement tax is to be imposed appear to call for a smaller or larger proportionate share of the tax because they are corner lots or are differently sized or shaped from other parcels, those parcels may be assigned the number of units of measurement the council considers appropriate to ensure that they will bear a fair portion of the local improvement tax.

1994 cM-26.1 s404

Municipality's share of the cost

405(1) A council may by bylaw require the municipality to pay the cost of any part of a local improvement that the council considers to be of benefit to the whole municipality.

(2) A bylaw under subsection (1) must be advertised if the cost to be paid by the municipality exceeds 50% of the cost of the local improvement less any financial assistance provided to the municipality by the Crown in right of Canada or Alberta.

(3) If financial assistance is provided to the municipality by the Crown in right of Canada or Alberta for a local improvement, the council must apply the assistance to the cost of the local improvement.

1994 cM-26.1 s405

Land required for local improvement

406(1) If a parcel of land is required before a local improvement can be proceeded with, the council may agree with the owner of the parcel that in consideration of

(a) the dedication or gift to the municipality of the parcel of land required, or

(b) a release of or reduction in the owner's claim for compensation for the parcel of land,

the remainder of the owner's land is exempt from all or part of the local improvement tax that would otherwise be imposed.

(2) The tax roll referred to in section 327 must be prepared in accordance with an agreement under this section, despite anything to the contrary in this Act.

1994 cM-26.1 s406

Exemption from local improvement tax

407(1) If a sanitary or storm sewer or a water main is constructed along a road or constructed in addition to or as a replacement of an existing facility

(a) along which it would not have been constructed except to reach some other area of the municipality, or

(b) in order to provide capacity for future development and the existing sanitary and storm sewers and water mains are sufficient for the existing development in the area,

the council may exempt from taxation under the local improvement tax bylaw, to the extent the council considers fair, the parcels of land abutting the road or place.

(2) If a local improvement tax is imposed for a local improvement that replaces a similar type of local improvement,

(a) the balance owing on the existing local improvement tax must be added to the cost of the new local improvement, or

(b) the council must exempt the parcels of land in respect of which the existing local improvement tax is imposed from the tax that would be imposed for the new local improvement.

1994 cM-26.1 s407

Sewers

408(1) A municipality may construct a local improvement for sewer if

(a) the council approves the construction,

(b) the construction is recommended by the Minister of Health or the medical health officer, and

(c) the council considers it to be in the public interest to do so.

(2) The owners of the parcels of land that benefit from a local improvement for sewer have no right to petition against its construction.

RSA 2000 cM-26 s408;2013 c10 s37

Private connection to a local improvement

409(1) If a local improvement for sewer or water has been constructed, the municipality may construct private connections from the local improvement to the street line if the council approves the construction.

(2) The cost of constructing a private connection must be imposed against the parcel of land that benefits from it and the owner of the parcel has no right to petition against its construction.

1994 cM-26.1 s409

Division 7.1
Community Aggregate Payment Levy

Community aggregate payment levy bylaw

409.1(1) Each council may pass a community aggregate payment levy bylaw.

(2) A community aggregate payment levy bylaw authorizes the council to impose a levy in respect of all sand and gravel businesses operating in the municipality to raise revenue to be used toward the payment of infrastructure and other costs in the municipality.

2005 c14 s15

Person liable to pay levy

409.2 A levy imposed under this Division must be paid by the persons who operate sand and gravel operations in the municipality.

2005 c14 s15

Regulations

409.3(1) The Minister may make regulations

(a) respecting a levy referred to in section 409.1(2), including, without limitation, regulations respecting the maximum levy that may be imposed and the application of the levy;

(b) respecting the application of any provision of this Act, with or without modification, to a community aggregate payment levy bylaw or a community aggregate payment levy, or both;

(c) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

(2) A regulation under subsection (1) may be specific to a municipality or general in its application.

2005 c14 s15

Division 8
Recovery of Taxes Related to Land

Definitions

410 In this Division,

(a) "encumbrance" means an encumbrance as defined in the *Land Titles Act*;

(b) "encumbrancee" means the owner of an encumbrance;

(b.1) "parcel of land" means a parcel of land and the improvements on it;

(c) "Registrar" means the Registrar, as defined in the *Land Titles Act*, of the appropriate Land Titles Office;

(c.1) "remedial costs" means all expenses incurred by the Government of Alberta to perform work under an environmental protection order or an enforcement order issued under the *Environmental Protection and Enhancement Act*;

(d) "reserve bid" means the minimum price at which a municipality is willing to sell a parcel of land at a public auction;

(e) "tax" means a property tax, a community revitalization levy, a special tax, a clean energy improvement tax, a local improvement tax or a community aggregate payment levy;

(f) "tax recovery notification" means a notice, in writing, that part or all of the taxes imposed in respect of a parcel of land by a municipality are in arrears.

RSA 2000 cM-26 s410;2005 c14 s16;2018 c6 s7

Methods of recovering taxes in arrears

411(1) A municipality may attempt to recover tax arrears in respect of a parcel of land

(a) in accordance with this Division, and

(b) subject to subsection (2), in accordance with any other Act or common law right.

(2) A municipality may start an action under subsection (1)(b) at any time before

(a) the parcel is sold at a public auction under section 418, or

(b) the parcel is disposed of in accordance with section 425,

whichever occurs first.

1994 cM-26.1 s411

Tax arrears list

412(1) A municipality must annually, not later than March 31,

(a) prepare a tax arrears list showing the parcels of land in the municipality in respect of which there are tax arrears for more than one year,

(b) send 2 copies of the tax arrears list to the Registrar,

(b.1) send a copy of the tax arrears list to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act*, and

(c) post a copy of the tax arrears list in a place that is accessible to the public during regular business hours.

(2) A tax arrears list must not include a parcel of land in respect of which there is in existence a tax recovery notification from previous years, unless that notification has been removed from the certificate of title for that parcel.

(3) The municipality must notify the persons who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar.

RSA 2000 cM-26 s412;2007 cU-1.5 s73

Tax recovery notification

413(1) The Registrar must endorse on the certificate of title for each parcel of land shown on the tax arrears list a tax recovery notification.

(2) The Registrar must certify, on a copy of the tax arrears list, that tax recovery notifications have been endorsed in accordance with subsection (1) and return the certified copy of the tax arrears list to the municipality with a statement of the costs payable to the Land Titles Office by the municipality.

(3) The municipality is responsible for the payment of the costs referred to in subsection (2) but may add the costs to the taxes owing in respect of the parcels of land shown on the tax arrears list.

(4) The Registrar must not remove a tax recovery notification from a certificate of title until the municipality at whose request it was endorsed on the certificate of title requests its removal.

1994 cM-26.1 s413

Removal of improvements

414 When a tax recovery notification has been endorsed on a certificate of title for a parcel of land, the person who is liable to pay the taxes must not remove from the parcel, unless the municipality at whose request the notification was endorsed on the certificate of title consents, any improvements for which that person is also liable to pay the taxes.

1994 cM-26.1 s414

Right to pay tax arrears

415(1) After a tax recovery notification has been endorsed on the certificate of title for a parcel of land, any person may pay the tax arrears in respect of the parcel.

(2) On payment of the tax arrears under subsection (1), the municipality must ask the Registrar to remove the tax recovery notification.

(3) Subject to section 423(3), a person may exercise the right under subsection (1) at any time before the municipality disposes of the parcel in accordance with section 425.

1994 cM-26.1 s415

Right to collect rent to pay tax arrears

416(1) After a tax recovery notification has been endorsed on the certificate of title for a parcel of land, the municipality may send a notice to any person who holds the parcel under a lease from the owner, requiring that person to pay the rent as it becomes due to the municipality until the tax arrears have been paid.

(2) Not less than 14 days before a municipality sends a notice under subsection (1), it must send a notice to the owner of the parcel of land advising the owner of the municipality's intention to proceed under subsection (1).

(2.1) When a parcel of land shown on a tax arrears list is land described in section 304(1)(c) in respect of another municipality, or in section 304(1)(d) or (e), the municipality may send a notice to any person who holds the parcel or a portion of it under a lease, licence or permit from the assessed person to pay the rent, licence fees or permit fees, as the case may be, to the municipality as they become due until the tax arrears have been paid.

(2.2) Not less than 14 days before a municipality sends a notice under subsection (2.1), it must send a notice to the assessed person advising the person of the municipality's intention to proceed under subsection (2.1).

(2.3) Where a parcel of land described in section 304(1)(c) is held under a lease, licence or permit from the Crown in right of Alberta,

(a) the Crown must, on a quarterly basis, notify the municipality in which the parcel is located of any changes in the status of the lease, licence or permit, as the case may be, and

(b) the municipality must send to the Crown that portion of the tax arrears list showing the parcels of land described in section 304(1)(c) that are held by the Crown.

(3) This section does not prevent the municipality from exercising any other right it has to collect the tax arrears.

RSA 2000 cM-26 s416;2015 c8 s52

Warning of sale

417(1) Not later than the August 1 following receipt of a copy of the tax arrears list, the Registrar must, in respect of each parcel of land shown on the tax arrears list, send a notice to

(a) the owner of the parcel of land,

(b) any person who has an interest in the parcel that is evidenced by a caveat registered by the Registrar, and

(c) each encumbrancee shown on the certificate of title for the parcel.

(2) The notice must state

(a) that if the tax arrears in respect of the parcel of land are not paid before March 31 in the next year, the municipality will offer the parcel for sale at a public auction, and

(b) that the municipality may become the owner of the parcel after the public auction if the parcel is not sold at the public auction.

(3) The notice must be sent to the address shown on the records of the Land Titles Office for each person referred to in subsection (1).

1994 cM-26.1 s417;1995 c24 s61

Offer of parcel for sale

418(1) Each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 417(2)(a) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a parcel in respect of which the municipality has started an action under section 411(2) to recover the tax arrears before the date of the public auction.

(4) The municipality may enter into an agreement with the owner of a parcel of land shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the parcel need not be offered for sale under subsection (1) until

(a) the agreement has expired, or

(b) the owner of the parcel breaches the agreement,

whichever occurs first.

1994 cM-26.1 s418;1995 c24 s62;1996 c30 s35

Reserve bid and conditions of sale

419 The council must set

(a) for each parcel of land to be offered for sale at a public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel, and

(b) any conditions that apply to the sale.

1994 cM-26.1 s419

Right to possession

420(1) From the date on which a parcel of land is offered for sale at a public auction, the municipality is entitled to possession of the parcel.

(2) For the purposes of obtaining possession of a parcel of land, a designated officer may enter the parcel and take possession of it for and in the name of the municipality and, if in so doing resistance is encountered, the municipality may apply to the Court of Queen's Bench for an order for the possession of the parcel.

RSA 2000 cM-26 s420;2009 c53 s119

Advertisement of public auction

421(1) The municipality must advertise the public auction

(a) in one issue of The Alberta Gazette, not less than 40 days and not more than 90 days before the date on which the public auction is to be held, and

(b) in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date on which the public auction is to be held.

(2) The advertisement must specify the date, time and location of the public auction, the conditions of sale and a description of each parcel of land to be offered for sale.

(3) The advertisement must state that the municipality may, after the public auction, become the owner of any parcel of land not sold at the public auction.

(4) Not less than 4 weeks before the date of the public auction, the municipality must send a copy of the advertisement referred to in subsection (1)(a) to

(a) the owner of each parcel of land to be offered for sale,

(b) each person who has an interest in any parcel to be offered for sale that is evidenced by a caveat registered by the Registrar, and

(c) each encumbrancee shown on the certificate of title for each parcel to be offered for sale.

1994 cM-26.1 s421;1995 c24 s63

Adjournment of auction

422(1) The municipality may adjourn the holding of a public auction to any date within 2 months after the advertised date.

(2) If a public auction is adjourned, the municipality must post a notice in a place that is accessible to the public during regular business hours, showing the new date on which the public auction is to be held.

(3) If a public auction is cancelled as a result of the tax arrears being paid, the municipality must post a notice in a place that is accessible to the public during regular business hours stating that the auction is cancelled.

1994 cM-26.1 s422

Right to a clear title

423(1) A person who purchases a parcel of land at a public auction acquires the land free of all encumbrances, except

(a) encumbrances arising from claims of the Crown in right of Canada,

(b) irrigation or drainage debentures,

(c) caveats referred to in section 39.2(11) of the *Condominium Property Act*,

(d) registered easements and instruments registered pursuant to section 69 of the *Land Titles Act*,

(e) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*,

(e.1) a caveat that, pursuant to section 3.1(6)(f)(iv) of the *New Home Buyer Protection Act*, remains registered against the certificate of title to the land,

(f) a notice of lien filed pursuant to section 38 of the *Rural Utilities Act*,

(g) a notice of lien filed pursuant to section 20 of the *Rural Electrification Loan Act*, and

(h) liens registered pursuant to section 21 of the *Rural Electrification Long-term Financing Act*.

(2) A parcel of land is sold at a public auction when the person who is acting as the auctioneer declares the parcel sold.

(3) There is no right under section 415 to pay the tax arrears in respect of a parcel after it is declared sold.

RSA 2000 cM-26 s423;2014 c10 s59;2015 c8 s53

Transfer of parcel to municipality

424(1) The municipality at whose request a tax recovery notification was endorsed on the certificate of title for a parcel of land may become the owner of the parcel after the public auction, if the parcel is not sold at the public auction.

(2) If the municipality wishes to become the owner of the parcel of land, it must request the Registrar to cancel the existing certificate of title for the parcel of land and issue a certificate of title in the name of the municipality.

(3) A municipality that becomes the owner of a parcel of land pursuant to subsection (1) acquires the land free of all encumbrances, except

(a) encumbrances arising from claims of the Crown in right of Canada,

(b) irrigation or drainage debentures,

(c) registered easements and instruments registered pursuant to section 69 of the *Land Titles Act*,

(d) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*,

(e) a notice of lien filed pursuant to section 38 of the *Rural Utilities Act*,

(f) a notice of lien filed pursuant to section 20 of the *Rural Electrification Loan Act*, and

(g) liens registered pursuant to section 21 of the *Rural Electrification Long-term Financing Act*.

(4) A certificate of title issued to the municipality under this section must be marked "Tax Forfeiture" by the Registrar.

1994 cM-26.1 s424;1995 c24 s64;1996 c30 s36;1998 c24 s38; 1999 c11 s23

Right to dispose of parcel

425(1) A municipality that becomes the owner of a parcel of land pursuant to section 424 may dispose of the parcel

(a) by selling it at a price that is as close as reasonably possible to the market value of the parcel, or

(b) by depositing in the account referred to in section 427(1)(a) an amount of money equal to the price at which the municipality would be willing to sell the parcel under clause (a).

(2) The municipality may grant a lease, licence or permit in respect of the parcel.

(3) Repealed 1995 c24 s65.

(4) If a parcel of land is disposed of under subsection (1), the municipality must request the Registrar to delete the words "Tax Forfeiture" from the certificate of title issued in the name of the municipality for the parcel.

1994 cM-26.1 s425;1995 c24 s65

Minister's authority to transfer parcel

425.1(1) The Minister may administer, transfer to another Minister, transfer to the municipality in which the land is situated or, subject to section 425, dispose of any parcel of land acquired by the Minister under this Part or a predecessor of this Part.

(2) The Minister may cancel the tax arrears on any land referred to in subsection (1) and require the Registrar to remove the tax recovery notification caveat respecting those tax arrears.

1995 c24 s66

Revival of title on payment of arrears

426(1) If the tax arrears in respect of a parcel of land are paid after the municipality becomes the owner of the parcel under section 424 but before the municipality disposes of the parcel under section 425(1), the municipality must notify the Registrar.

(2) The Registrar must cancel the certificate of title issued under section 424(2) and revive the certificate of title that was cancelled under section 424(2).

(3) A certificate of title revived by the Registrar is subject

(a) to the same notifications, charges and encumbrances to which it would have been subject if it had not been cancelled under section 424(2), and

(b) to any estate, interest or encumbrance created while the parcel was registered in the name of the municipality.

1994 cM-26.1 s426;1996 c30 s37

Separate account for sale proceeds

427(1) The money paid for a parcel of land at a public auction or pursuant to section 425

(a) must be deposited by the municipality in an account that is established solely for the purpose of depositing money from the sale or disposition of land under this Division, and

(b) must be paid out in accordance with this section and section 428.

(2) The following must be paid first and in the following order:

(a) any remedial costs relating to the parcel;

(a.1) the tax arrears in respect of the parcel;

(b) any lawful expenses of the municipality in respect of the parcel;

(c) any expenses owing to the Crown that have been charged against the parcel of land under section 553;

(d) an administration fee of 5% of the amount paid for the parcel, payable to the municipality.

(3) If there is any money remaining after payment of the tax arrears and costs listed in subsection (2), the municipality must notify the previous owner that there is money remaining.

(3.1) Subject to subsection (3.3), if the municipality is satisfied that there are no debts that are secured by an encumbrance on the certificate of title for the parcel of land, the municipality may pay the money remaining to the previous owner.

(3.2) If the municipality is not satisfied that there are no debts that are secured by an encumbrance on the certificate of title for the parcel of land, the municipality must notify the previous owner that an application may be made under section 428(1) to recover all or part of the money.

(3.3) For the purposes of this Division, "previous owner" includes the Crown in right of Alberta if the municipality has been notified by the Minister responsible for the *Unclaimed Personal Property and Vested Property Act* that the land has vested in the Crown, and any money remaining after payment of the tax arrears and costs set out in subsection (2) must be paid to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act*.

(4) Money paid to a municipality under a lease, licence or permit granted under section 425(2) must be placed in the account referred to in subsection (1) and distributed in accordance with this section and section 428.

RSA 2000 cM-26 s427;2007 cU-1.5 s73

Distribution of surplus sale proceeds

428(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 427(1).

(2) An application under this section must be made within 10 years after

(a) the date of the public auction, if the parcel was sold at a public auction, or

(b) the date of a sale under section 425, if the parcel was sold at a sale under that section.

(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.

(4) In making an order, the Court must have regard to the priorities in which sale proceeds are distributed in a foreclosure action.

RSA 2000 cM-26 s428;2009 c53 s119

Payment of undistributed money to municipality

428.1 If no application is made under section 428 within the 10-year period referred to in section 428(2), the municipality may, for any purpose, use the money deposited in accordance with section 427 that remains undistributed.

1995 c24 s68

Transfer to municipality after 15 years

428.2(1) Despite anything in this Division, where a parcel of land has been offered for sale but not sold at a public auction and the certificate of title for the parcel has been marked "Tax Forfeiture" by the Registrar, the municipality may request the Registrar to cancel the existing certificate of title for the parcel of land and issue a certificate of title in the name of the municipality on the expiry of 15 years following the date of the public auction.

(1.1) This section does not apply to land respecting which the Minister responsible for the *Unclaimed Personal Property and Vested Property Act* has notified the municipality that the land has vested in the Crown.

(2) On the issuance of a certificate of title in the name of the municipality, all responsibilities of the municipality under this Division to the previous owner of the parcel of land cease.

(3) Where a certificate of title is issued to a municipality under subsection (1) and there are remedial costs owing in respect of the parcel of land, the municipality must reimburse the Crown in right of Alberta the lesser of

(a) the fair market value of the parcel of land, and

(b) the amount of the remedial costs.

(4) A municipality that becomes the owner of a parcel of land pursuant to subsection (1) acquires the land free of all encumbrances, except

(a) encumbrances arising from claims of the Crown in right of Canada,

(b) irrigation or drainage debentures,

(c) registered easements and instruments registered pursuant to section 69 of the *Land Titles Act*,

(d) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*,

(e) a notice of lien filed pursuant to section 38 of the *Rural Utilities Act*,

(f) a notice of lien filed pursuant to section 20 of the *Rural Electrification Loan Act*, and

(g) liens registered pursuant to section 21 of the *Rural Electrification Long-term Financing Act*.

RSA 2000 cM-26 s428.2;2007 cU-1.5 s73;2019 c20 s23

Prohibited bidding and buying

429(1) When a municipality holds a public auction or another sale under section 425, the auctioneer, the councillors, the chief administrative officer and the designated officers and employees of the municipality must not bid for or buy, or act as an agent in buying, any parcel of land offered for sale, unless subsection (2) applies.

(2) A municipality may direct a designated officer or employee of the municipality to bid for or buy a parcel of land that the municipality wishes to become the owner of.

1994 cM-26.1 s429

Right to place tax arrears on new parcels of land

429.1 When there are tax arrears in respect of a parcel of land that is to be subdivided, the municipality may distribute the tax arrears and any taxes that may be imposed in respect of the parcel among the parcels of land that are created by the subdivision in a manner the municipality considers appropriate.

1995 c24 s69

Minerals

430 If, as a result of proceedings under this Act or any other Act providing for the forfeiture of land or minerals, or both, for arrears of taxes, minerals are vested in the Minister or in a municipality

that later passed or passes to the control of the Minister, the minerals are the property of the Crown and no person has any claim to or interest in them, despite anything in this Act or the Act under which the minerals were forfeited.

1994 cM-26.1 s430

Acquisition of minerals

431(1) In respect of any parcel of land or minerals

(a) acquired by a municipality before or after March 5, 1948, pursuant to a tax recovery notification or caveat endorsed on the certificate of title by the Registrar, and

(b) subsequently registered in the name of the municipality,

the municipality is deemed to have taken or to take title only to those minerals that the municipality was authorized and empowered to assess at the time of the issuance of the certificate of title in the name of the municipality, and any corrections to the records of any Land Titles Office made before March 5, 1948 to effect this purpose are hereby confirmed and validated.

(2) A municipality must not transfer, lease, mortgage or otherwise dispose of or deal in any minerals or any interest in minerals without first obtaining the written consent of the Minister, and any disposition or dealing made without the consent of the Minister has no effect.

(3) Any certificate of title issued in the name of a municipality before or after March 5, 1948 to or including any minerals, other than minerals that the municipality was authorized and empowered to assess at the time of the acquisition, may be corrected under the *Land Titles Act* to limit the certificate of title to the minerals the municipality was authorized and empowered to acquire, and all other necessary corrections may be made under the *Land Titles Act* on other certificates of title.

(4) This section does not affect an interest in minerals acquired by any person from a municipality before March 5, 1948.

1994 cM-26.1 s431

Right of way

432 After the date on which a municipality becomes the owner of a parcel of land under section 424, if an application is made to a municipality

(a) for a right of entry by an operator entitled to apply for a right of entry order under the *Surface Rights Act*, or

(b) for a right of way for a railway, pipeline, transmission line, pole line, conduit, irrigation or drainage ditch or other similar purpose, by an applicant entitled to expropriate for that purpose under any Act,

the municipality may grant the right of entry or right of way.

1994 cM-26.1 s432

When parcel becomes part of another municipality

433(1) If proceedings affecting a parcel of land have been started under this Division and the parcel of land later becomes part of another municipality, the proceedings must be continued by that municipality as if the parcel had always been included in it, and that municipality must pay to the municipality that started the proceedings, to the extent that municipality receives sufficient money to do so, the costs incurred by the original municipality in connection with the parcel.

(2) When a parcel of land becomes part of another municipality, the Registrar must, on receipt of an order of the Minister, issue a new certificate of title showing the parcel to be registered in the name of that municipality.

1994 cM-26.1 s433

Non-liability for condition of land

434 If the Minister becomes the owner of a parcel of land pursuant to this Division, the Minister is not liable in respect of the state and condition of the parcel or any improvements to it.

1994 cM-26.1 s434

Action for condition of land prohibited

434.1(1) No action for damages may be commenced against a municipality with respect to the state and condition of a parcel of land, or any improvements to it, shown on the tax arrears list of the municipality unless

(a) after the date on which the municipality is entitled to possession of the parcel under section 420, or

(b) after the date on which the municipality becomes the owner of the parcel under section 424,

the municipality releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect or the municipality aggravates the adverse effect of the release of a substance into the environment on that parcel.

(2) Subsection (1) does not relieve a municipality of liability respecting a parcel of land, or any improvement to it, that was owned by the municipality before the parcel was placed on the municipality's tax arrears list.

1996 c30 s40

Continuation of proceedings

435(1) With respect to Edmonton, Calgary and Medicine Hat, all proceedings taken or that were required to be taken under any predecessor of this Act, as modified or varied by any special provisions of the charters of the respective cities, must be continued or taken, as the case may be, under this Division wherever possible.

(2) The Minister may make regulations or orders for the purpose of overcoming any procedural or other difficulty occasioned by the differences between this Division and the charters of Edmonton, Calgary and Medicine Hat.

1994 cM-26.1 s435

Deemed compliance with Act

436 Any municipality that acquired land under a predecessor of this Act is deemed to have complied with the requirements of that Act.

1994 cM-26.1 s436

Division 8.1
Recovery of Taxes Related to Designated Manufactured Homes

Definitions

436.01 In this Division,

(a) "financing change statement" means a financing change statement as defined in the *Personal Property Security Act*;

(b) "financing statement" means a financing statement as defined in the *Personal Property Security Act*;

(c) "register", except where the context otherwise requires, means to register by means of a financing statement in the Registry in accordance with the *Personal Property Security Act* and the regulations made under that Act;

(d) "Registry" means the Personal Property Registry;

(e) "reserve bid" means the minimum price at which a municipality is willing to sell a designated manufactured home at a public auction;

(f) "security interest" means a security interest as defined in the *Personal Property Security Act*;

(g) "tax" means a property tax or a community revitalization levy imposed in respect of property referred to in section 304(1)(j)(i) or (k);

(h) "tax arrears list" means a tax arrears list prepared by a municipality under section 436.03(1)(a);

(i) "tax recovery lien" means a charge to secure the amount of taxes owing to a municipality in respect of a designated manufactured home.

RSA 2000 cM-26 s436.01;2005 c14 s17

Methods of recovering taxes in arrears

436.02(1) A municipality may attempt to recover tax arrears in respect of a designated manufactured home

(a) in accordance with this Division, or

(b) subject to subsection (2), in accordance with Division 9 or with any other Act or common law right.

(2) A municipality may start an action under subsection (1)(b) at any time before

(a) the designated manufactured home is sold at a public auction under section 436.09, or

(b) the designated manufactured home is disposed of in accordance with section 436.15(a),

whichever occurs first.

1998 c24 s40

Tax arrears list

436.03(1) A municipality must annually, not later than March 31,

(a) prepare a tax arrears list that shows the designated manufactured homes in the municipality in respect of which there are tax arrears for more than one year, and that may also show the designated manufactured homes in the municipality in respect of which there are tax arrears for less than one year,

(b) register a tax recovery lien against each designated manufactured home shown on the tax arrears list, and

(c) post a copy of the tax arrears list in a place that is accessible to the public during regular business hours.

(2) A municipality must not register a tax recovery lien against a designated manufactured home in respect of which there exists a tax recovery lien registered from previous years unless that lien has first been discharged.

(3) If a subsequent tax recovery lien is registered in error, it is deemed to be of no effect.

(4) The municipality must give written notice to the owner of each designated manufactured home shown on the tax arrears list that a tax recovery lien has been registered against the designated manufactured home.

(5) The municipality must give written notice to the owner of each manufactured home community containing one or more designated manufactured homes shown on the tax arrears list that a tax recovery lien has been registered against the designated manufactured home or homes.

1998 c24 s40

Costs of recovery

436.04(1) A municipality is responsible for the payment of the costs it incurs in carrying out the measures referred to in section 436.03, but it may add the costs to the tax roll in respect of the designated manufactured home shown on the tax arrears list.

(2) No person shall register a financing change statement to discharge the registration of a tax recovery lien against a designated manufactured home without the authorization of the municipality in whose favour the lien is registered.

(3) If a tax recovery lien is discharged in error, the municipality may, within 30 days after the discharge and without any administration fee charged by the Government of Alberta, re-register the tax recovery lien, which has the same effect as if the original tax recovery lien had not been discharged.

1998 c24 s40

Removal of designated manufactured home or improvements

436.05 When a tax recovery lien has been registered against a designated manufactured home, no person shall remove from the site the designated manufactured home or any other improvements located on the site for which the owner of the designated manufactured home is also liable to pay the taxes, unless the municipality that registered the lien consents.

1998 c24 s40

Right to pay tax arrears

436.06(1) When a tax recovery lien has been registered against a designated manufactured home, any person may pay the tax arrears in respect of that designated manufactured home.

(2) On payment of the tax arrears under subsection (1), the municipality must register a financing change statement to discharge the registration of the tax recovery lien.

(3) A person may exercise the right under subsection (1) at any time before

(a) the designated manufactured home is sold at a public auction under section 436.09, or

(b) the designated manufactured home is disposed of in accordance with section 436.15(a).

1998 c24 s40

Right to collect rent to pay tax arrears

436.07(1) When a tax recovery lien has been registered against a designated manufactured home, the municipality may send a written notice to any person who rents or leases the designated manufactured home from the owner of the designated manufactured home, requiring that person to pay the rent or lease payments, as the case may be, to the municipality until the tax arrears have been paid.

(2) Not less than 14 days before a municipality sends a notice under subsection (1), it must send a notice to the owner of the designated manufactured home advising the owner of the municipality's intention to proceed under subsection (1).

(3) The municipality must send a copy of the notice under subsection (2) to the owner of the manufactured home community where the designated manufactured home is located.

(4) This section does not prevent the municipality from exercising any other right it has to collect the tax arrears.

1998 c24 s40

Warning of sale

436.08(1) Not later than August 1 following preparation of the tax arrears list, the municipality must, in respect of each designated manufactured home shown on the tax arrears list, send a written notice to

(a) the owner of the designated manufactured home,

(b) the owner of the manufactured home community where the designated manufactured home is located, and

(c) each person who has a security interest in or a lien, writ, charge or other encumbrance against the designated manufactured home as disclosed by a search of the Registry using the serial number of the designated manufactured home.

(2) The notice must state that if the tax arrears in respect of the designated manufactured home are not paid before March 31 in the next year, the municipality will offer the designated manufactured home for sale at a public auction.

(3) The notice under subsection (1) must be sent to the address shown on the records of the Registry for each person referred to in subsection (1)(c).

1998 c24 s40;1999 c11 s25

Offer of designated manufactured home for sale

436.09(1) Each municipality must offer for sale at a public auction any designated manufactured home shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 436.08(2) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a designated manufactured home in respect of which the municipality has started an action under section 436.02(2) to recover the tax arrears before the date of the public auction.

(4) The municipality may enter into an agreement with the owner of a designated manufactured home shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the designated manufactured home need not be offered for sale under subsection (1) until

(a) the agreement has expired, or

(b) the owner of the designated manufactured home breaches the agreement,

whichever occurs first.

1998 c24 s40

Reserve bid and conditions for sale

436.1 The council must set for each designated manufactured home to be offered for sale at a public auction,

(a) a reserve bid that is as close as reasonably possible to the market value of the designated manufactured home, and

(b) any conditions that apply to the sale.

1998 c24 s40

Right to possession

436.11(1) From the date on which a designated manufactured home is offered for sale at a public auction, the municipality is entitled to possession of the designated manufactured home.

(2) For the purpose of obtaining possession of a designated manufactured home, a designated officer may enter the designated manufactured home and take possession of it for and in the name of the municipality, and if in so doing the designated officer encounters resistance, the municipality may apply to the Court of Queen's Bench for an order for possession of the designated manufactured home.

RSA 2000 cM-26 s436.11;2009 c53 s119

Advertisement of public auction

436.12(1) The municipality must advertise the public auction in at least one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 30 days before the date on which the public auction is to be held.

(2) The advertisement must specify the date, time and location of the public auction, the conditions of sale and a description of each designated manufactured home to be offered for sale.

(3) Not less than 4 weeks before the date of the public auction, the municipality must send a copy of the advertisement referred to in subsection (1) to each person referred to in section 436.08(1).

1998 c24 s40

Adjournment of auction

436.13(1) The municipality may adjourn the holding of a public auction to any date within 2 months after the advertised date.

(2) If a public auction is adjourned, the municipality must

(a) post a notice in a place that is accessible to the public during regular business hours, showing the new date on which the public auction is to be held, and

(b) send a copy of the notice to each person referred to in section 436.08(1).

(3) If a public auction is cancelled as a result of the payment of the tax arrears, the municipality must

(a) post a notice in a place that is accessible to the public during regular business hours stating that the auction is cancelled, and

(b) send a copy of the notice to each person referred to in section 436.08(1).

1998 c24 s40

Unencumbered ownership

436.14(1) A person who purchases a designated manufactured home at a public auction or pursuant to section 436.15(a) acquires the designated manufactured home free of all security interests, liens, writs, charges and other encumbrances, except encumbrances arising from claims of the Crown in right of Canada, and all obligations secured by the security interests, liens, writs, charges and other encumbrances are, as regards the purchaser, deemed performed.

(2) When a person purchases a designated manufactured home at a public auction or pursuant to section 436.15(a), the municipality must, in respect of any security interest in or lien, writ, charge or other encumbrance against the designated manufactured home that exists on the date of sale as disclosed by a search of the Registry using the serial number of the designated manufactured home, register a financing change statement

(a) to amend the collateral description in the registration to exclude the designated manufactured home, or

(b) if the designated manufactured home is the only collateral described in the registration, to discharge the registration.

(3) Subsection (2) does not apply to a registration for which the purchaser is named as a debtor in a registered financing statement.

(4) Subsection (2) operates despite section 68 of the *Personal Property Security Act*.

(5) A designated manufactured home is sold at a public auction when the person who is acting as the auctioneer declares the designated manufactured home sold.

1998 c24 s40

Right to sell or dispose of designated manufactured home

436.15 If a designated manufactured home is not sold at a public auction under section 436.09, the municipality may

(a) dispose of it

(i) by selling it at a price that is as close as reasonably possible to the market value of the designated manufactured home, or

(ii) by depositing in the account referred to in section 436.17(1)(a) an amount of money equal to the price at which the municipality would be willing to sell the designated manufactured home under subclause (i),

or

(b) grant a lease in respect of it.

1998 c24 s40

Payment of tax arrears

436.16(1) If the tax arrears in respect of a designated manufactured home are paid before the municipality disposes of it under section 436.15(a) or while the designated manufactured home is being leased under section 436.15(b), the municipality must return the designated manufactured home to its owner.

(2) Before returning the designated manufactured home to its owner under subsection (1), the municipality must send a written notice

(a) to each person referred to in section 436.08(1), and

(b) if the municipality has leased the designated manufactured home under section 436.15(b), to the person leasing it.

(3) The notice must state that

(a) the designated manufactured home will be returned to the owner after 30 days from the date of the notice, and

(b) despite any provision to the contrary in a lease agreement in respect of the designated manufactured home, the lease expires 30 days after the date of the notice.

(4) Subsection (3) applies despite anything contained in the *Residential Tenancies Act*.

1998 c24 s40

Separate account for sale proceeds

436.17(1) The money paid for a designated manufactured home at a public auction or pursuant to section 436.15(a)

(a) must be deposited by the municipality in an account that is established solely for the purpose of depositing money from the sale or disposition of designated manufactured homes under this Division, and

(b) must be paid out in accordance with this section and section 436.18.

(2) Money paid to a municipality as rent under a lease granted under section 436.15(b) must be placed in the account referred to in subsection (1) and distributed in accordance with this section and section 436.18.

(3) The following must be paid first and in the following order:

(a) the tax arrears in respect of the designated manufactured home;

(b) any lawful expenses of the municipality in respect of the designated manufactured home;

(c) an administration fee of 5% of the amount deposited in respect of the designated manufactured home pursuant to subsection (1), payable to the municipality.

(4) If there is any money remaining after payment of the tax arrears and costs listed in subsection (3), the municipality must notify the previous owner of the designated manufactured home that there is money remaining.

(5) If the municipality is satisfied after a search of the Registry using the serial number of the designated manufactured home that there are no security interests in or liens, writs, charges or other encumbrances against the designated manufactured home, the municipality may pay the money remaining after the payments under subsection (3) to the previous owner of the designated manufactured home.

(6) If the municipality is not satisfied after a search of the Registry using the serial number of the designated manufactured home that there are no security interests in or liens, writs, charges or other encumbrances against the designated manufactured home, the municipality must notify the previous owner that an application may be made under section 436.18 to recover all or part of the money.

1998 c24 s40

Distribution of surplus sale proceeds

436.18(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 436.17(1).

(2) An application under this section must be made within 5 years after

(a) the date of the public auction, if the designated manufactured home was sold at a public auction, or

(b) the date of a sale under section 436.15(a), if the designated manufactured home was sold under that section.

(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 s436.18;2009 c53 s119

Payment of undistributed money to municipality

436.19 If no application is made under section 436.18 within the 5-year period referred to in section 436.18, the municipality may, for any purpose, use the money deposited in accordance with section 436.17 that remains undistributed.

1998 c24 s40

Transfer to municipality after 10 years

436.2(1) Despite anything in this Division, where a designated manufactured home has been offered for sale but not sold at a public auction and the municipality has not disposed of it under section 436.15(a) within 10 years following the date of the public auction,

(a) sections 436.16, 436.17 and 436.18 cease to apply with respect to that designated manufactured home, and

(b) the municipality becomes the owner of the designated manufactured home free of all security interests, liens, writs, charges and other encumbrances, except encumbrances arising from claims of the Crown in right of Canada, and all

obligations secured by the security interests, liens, writs, charges or encumbrances are, as regards the municipality, deemed performed.

(2) When the municipality becomes the owner of a designated manufactured home under subsection (1), the municipality may, in respect of any security interest in or lien, writ, charge or other encumbrance against the designated manufactured home as disclosed by a search of the Registry using the serial number of the designated manufactured home, register a financing change statement

(a) to amend the collateral description in the registration to exclude the designated manufactured home, or

(b) if the designated manufactured home is the only collateral described in the registration, to discharge the registration.

(3) Subsection (2) operates despite section 68 of the *Personal Property Security Act*.

1998 c24 s40

Prohibited bidding and buying

436.21(1) When a municipality holds a public auction under section 436.09 or a sale under section 436.15(a), the auctioneer, the councillors, the chief administrative officer and the designated officers and employees of the municipality must not bid for or buy, or act as an agent in buying, any designated manufactured home offered for sale, unless subsection (2) applies.

(2) A municipality may direct a designated officer or employee of the municipality to bid for or buy a designated manufactured home of which the municipality wishes to become the owner.

1998 c24 s40

Manufactured home moved to another municipality

436.22 If, after tax recovery proceedings affecting a designated manufactured home are started under this Division, the designated manufactured home is moved to another municipality or its site becomes part of another municipality,

(a) the proceedings must be continued by that other municipality as if the designated manufactured home had always been included in it, and

(b) the other municipality must pay to the municipality that commenced the proceedings, to the extent that the other municipality receives sufficient money to do so, the costs

incurred by the original municipality in connection with the tax recovery proceedings.

1998 c24 s40

Regulations

436.23 The Minister may make regulations

(a) respecting the rights and obligations of a municipality in relation to its possession of a designated manufactured home under this Division;

(b) respecting any other matter related to the recovery of taxes under this Division that the Minister considers necessary to carry out the intent of this Division.

1998 c24 s40

Reporting requirements

436.24(1) Unless a municipality passes a bylaw to the contrary, the owner of a manufactured home community must provide monthly reports to the chief administrative officer or a designated officer of the municipality regarding

(a) the ownership of all designated manufactured homes in the manufactured home community, including the serial numbers of the designated manufactured homes, and

(b) the movement of all designated manufactured homes in and out of the manufactured home community.

(2) Despite subsection (1), a municipality may pass a bylaw requiring the owner of the manufactured home community to provide the reports required under subsection (1) to the municipality on the dates specified by the municipality, but not more than once a month.

1998 c24 s40

Division 9
Recovery of Taxes Not Related to Land

Definitions

437 In this Division,

(a) "distress warrant" means a written instruction to seize goods of the person named in the warrant;

(b) "period for payment" means,

(i) in respect of tax imposed on linear property, machinery and equipment or property referred to in section

304(1)(f), the 120 days following the sending of the tax notice by the municipality, or

(ii) in respect of tax imposed on any other property,

(A) if the person liable to pay the tax is a resident of the municipality, the 14 days following the sending of the tax notice by the municipality, or

(B) if the person liable to pay the tax is not a resident of the municipality, the 30 days following the sending of the tax notice by the municipality;

(c) "tax" means

(i) a business tax,

(ii) a well drilling equipment tax,

(ii.1) a community aggregate payment levy, or

(iii) a property tax or community revitalization levy imposed in respect of property referred to in section 304(1)(c), (f), (g), (h), (i), (j)(i) or (k);

(d) "tax arrears" means taxes that remain unpaid after the expiry of the period for payment.

RSA 2000 cM-26 s437;2005 c14 s18;2021 c22 s7

Methods of recovering taxes in arrears

438(1) A municipality may attempt to recover tax arrears

(a) in accordance with this Division, and

(b) subject to subsection (2), in accordance with any other Act or common law right.

(2) A municipality may start an action under subsection (1)(b) at any time before the goods are sold at a public auction or the municipality becomes the owner of the goods under section 448, whichever occurs first.

1994 cM-26.1 s438

Right to issue distress warrant

439(1) A municipality wishing to recover tax arrears pursuant to this Division may issue a distress warrant.

(2) Each municipality may, in writing, authorize a designated officer or appoint a person to the position of designated officer to

prepare and issue distress warrants and seize goods pursuant to distress warrants on behalf of the municipality.

1994 cM-26.1 s439

Seizure of goods

440(1) When a distress warrant has been issued, a civil enforcement agency or a person referred to in section 439(2) must place sufficient goods under seizure to satisfy the amount of the claim shown in the warrant.

(2) The person placing goods under seizure may ask the person who owns or has possession of the seized goods to sign a bailee's undertaking agreeing to hold the seized goods for the municipality.

(3) If a person refuses to sign a bailee's undertaking, the person placing goods under seizure may remove the goods from the premises.

(4) When a bailee's undertaking has been signed under subsection (2), the goods specified in it are deemed to have been seized.

(5) A seizure under this section continues until the municipality

(a) abandons the seizure by written notice, or

(b) sells the goods.

(6) The municipality is not liable for wrongful or illegal seizure or for loss of or damage to goods held under a seizure under this section if a bailee's undertaking relating to the seized goods has been signed pursuant to subsection (2).

1994 cM-26.1 s440;1994 cC-10.5 s146;1997 c19 s3

Goods affected by distress warrant

441(1) A person may seize the following goods pursuant to a distress warrant:

(a) goods belonging to the person who is liable to pay the tax arrears or in which that person has an interest;

(b) goods of a business that is liable to pay business tax arrears, even if the goods have been sold to a purchaser of the business;

(c) goods of a corporation that are in the hands of

(i) a receiver appointed for the benefit of creditors,

(ii) an authorized trustee in bankruptcy, or

(iii) a liquidator appointed under a winding-up order.

(2) If a person who is liable to pay tax arrears is in possession of goods belonging to others for the purpose of storing the goods, those goods must not be seized pursuant to the distress warrant.

1994 cM-26.1 s441

Date for issuing distress warrant

442(1) A distress warrant must not be issued until the period for payment expires, unless subsection (2) applies.

(2) If, before the period for payment expires, a municipality has reason to believe that a person is about to move out of the municipality goods that are to be seized under a distress warrant, the municipality may apply to a justice of the peace for an order authorizing the municipality to issue the distress warrant before the period for payment expires.

1994 cM-26.1 s442

Right to pay tax arrears

443(1) After goods have been seized under a distress warrant, any person may pay the tax arrears.

(2) On payment of the tax arrears under subsection (1), the municipality must release the goods from seizure.

(3) A person may exercise the right under subsection (1) at any time before the municipality sells the goods at a public auction or becomes the owner of the goods under section 448.

1994 cM-26.1 s443

Right to collect rent to pay tax arrears

444(1) If a distress warrant has been issued to recover tax arrears in respect of a business and the person who is liable to pay the business tax arrears owns property that is leased to one or more tenants, the municipality may send a notice to each tenant requiring the tenant to pay the rent as it becomes due to the municipality until the business tax arrears have been paid.

(2) Not less than 14 days before a municipality sends a notice under subsection (1), it must send a notice to the owner of the property advising the owner of the municipality's intention to proceed under subsection (1).

(3) This section does not prevent the municipality from exercising any other right it has to collect the tax arrears.

1994 cM-26.1 s444

Sale of property

445(1) The municipality must offer for sale at a public auction goods that have been seized under a distress warrant if the tax arrears are not paid, unless the municipality starts an action under section 438(2) to recover the tax arrears before the date of the public auction.

(2) The municipality must advertise a public auction by posting a notice in at least 3 public places in the municipality near the goods to be sold not less than 10 days before the date of the auction.

(3) The advertisement must specify the date, time and location of the public auction, the conditions of sale, a description of the goods to be sold and the name of the person whose goods are to be sold.

(4) The advertisement must state that the municipality will become the owner of any goods not sold at the public auction, immediately after the public auction.

1994 cM-26.1 s445

Date of public auction

446(1) The public auction must be held not more than 60 days after the goods are seized under the distress warrant.

(2) The municipality may adjourn the holding of a public auction but must post a notice in accordance with section 445(2) showing the new date on which the public auction is to be held.

1994 cM-26.1 s446

Exception to sale at auction

447 Despite section 445(1), a municipality may have grain seized under a distress warrant hauled to the nearest elevator or other convenient place of storage and may dispose of the grain at the current market price.

1994 cM-26.1 s447

Transfer to municipality

448 The municipality becomes the owner of any goods offered for sale but not sold at a public auction, immediately after the public auction and may dispose of the goods by selling them.

1994 cM-26.1 s448

Separate account for sale proceeds

449(1) The money paid for goods at a public auction or pursuant to section 448

(a) must be deposited by the municipality in an account that is established solely for the purpose of depositing money from the sale of goods under this Division, and

(b) must be paid out in accordance with this section and section 450.

(2) The following must be paid first and in the following order:

(a) the tax arrears;

(b) any lawful expenses of the municipality in respect of the goods.

(3) If there is any money remaining after payment of the tax arrears and expenses listed in subsection (2), the municipality must notify the previous owner that there is money remaining and that an application may be made under section 450 to recover all or part of the money.

1994 cM-26.1 s449

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 clerk appointed 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;2019 c22 s10(13)

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 person 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;2019 c22 s10(14)

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),

(a) 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, and

(b) there is no right to make a complaint about a decision made under a bylaw under section 364.2 in respect of an exemption or deferral.

(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.

(15) An assessment review board has no jurisdiction to deal with a complaint about any matter relating to an exemption or deferral under section 364.2, including a refusal to grant an exemption or deferral or a cancellation of an exemption or deferral under that section.

2016 c24 s62;2019 c6 s8

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) and (15), 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;2019 c6 s9

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.

(1.1) For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

(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; 2019 c22 s10(15)

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
Land and Property Rights Tribunal

Definitions

485 In this Part,

(a) "chair" means the chair of the Tribunal;

(b) "Tribunal" means the Land and Property Rights Tribunal.

RSA 2000 cM-26 s485;2016 c24 s70;2020 cL-2.3 s24(9)

Division 1
Jurisdiction of the Land and Property Rights Tribunal

486 and **487** Repealed 2020 cL-2.3 s24(11).

Hearing related to assessment

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

2009 c29 s33;2020 cL-2.3 s24(12)

487.2 Repealed 2020 cL-2.3 s24(13).

Jurisdiction of the Tribunal

488(1) The Tribunal 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 602.2,

(h) to hear appeals pursuant to section 619,

(i) to hear appeals from subdivision decisions pursuant to section 678(2)(a),

(i.1) to hear appeals from development permit decisions pursuant to section 685(2.1)(a),

(j) to decide intermunicipal disputes pursuant to section 690,

(k) to hear appeals pursuant to section 648.1, and

(l) to hear appeals from decisions made under an appeal mechanism or dispute resolution mechanism established by a growth management board under section 708.08.

(2) The Tribunal 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 Tribunal 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;2020 c25 s11;2020 cL-2.3 s24(14);
2020 c39 s10(2);2022 c16 s9(68)

ALSA regional plans

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

2009 cA-26.8 s83;2020 cL-2.3 s24(39)

Limit on Tribunal's jurisdiction

488.1(1) The Tribunal 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 Tribunal 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;
2020 cL-2.3 s24(39)

489 and **490** Repealed 2020 cL-2.3 s24(15).

Division 2
Hearings Before the Tribunal

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 Tribunal 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 Tribunal,

(b) a brief explanation of the issues to be decided by the Tribunal, and

(c) an address to which any notice or decision of the Tribunal 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);2020 cL-2.3 s24(17)

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 Tribunal 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);2020 cL-2.3 s24(39)

Notice of hearing before the Tribunal

494(1) If a matter is to be heard by the Tribunal, 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);2020 cL-2.3 s24(39)

Absence from hearing

495(1) If any person who is given notice of the hearing does not attend, the Tribunal 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 Tribunal or, if a request was received, no postponement or adjournment was granted by the Tribunal.

RSA 2000 cM-26 s495;2009 c29 s39;2020 cL-2.3 s24(18)

496 to **498** Repealed 2020 cL-2.3 s24(19).

Decisions of the Tribunal

499(1) On concluding a hearing, the Tribunal 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 Tribunal 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 Tribunal 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 Tribunal 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;
2020 cL-2.3 s24(39)

Tribunal decisions

500(1) Subject to the regulations, if the hearing relates to a complaint about an assessment for designated industrial property, the Tribunal 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 Tribunal 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;2020 cL-2.3 s24(39)

Costs of proceedings

501 The Tribunal 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;2020 cL-2.3 s24(39)

Effect of decision relating to costs

502 An order of the Tribunal 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;2020 cL-2.3 s24(39)

503 Repealed 2020 cL-2.3 s24(19).

Rehearing

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

RSA 2000 cM-26 s504;2020 cL-2.3 s24(39)

Notice of decision

505 The Tribunal 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;2020 cL-2.3 s24(39)

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

507 Repealed 2020 cL-2.3 s24(19).

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 Tribunal.

(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 Tribunal for a decision.

RSA 2000 cM-26 s508;2020 cL-2.3 s24(39)

Division 3 Repealed 2020 cL-2.3 s24(20).

Division 4
Inquiries by the Tribunal

Referrals to the Tribunal

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

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

RSA 2000 cM-26 s514;2020 cL-2.3 s24(39)

Report

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

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

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

RSA 2000 cM-26 s515;2020 cL-2.3 s24(39)

Division 5
General Matters

Referral of unfair assessment to Minister

516 The Tribunal 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.

RSA 2000 cM-26 s516;2020 cL-2.3 s24(39)

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 Tribunal.

(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 Tribunal.

RSA 2000 cM-26 s517;2009 c29 s46;2016 c24 s135; 2020 cL-2.3 s24(39)

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 Tribunal 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);2020 cL-2.3 s24(39)

520 and **521** Repealed 2020 cL-2.3 s24(22).

522 Repealed 2009 c29 s48.

523 Repealed 2020 cL-2.3 s24(22).

Powers of the Tribunal

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

(2) The Tribunal 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 Tribunal or any member of the Tribunal may at any time search the public records of the Land Titles Offices.

RSA 2000 cM-26 s524;2007 c16 s5;2013 c10 s21;2020 cL-2.3 s24(23)

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 Tribunal 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);2020 cL-2.3 s24(39)

Hearings open to public

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

(2) If the Tribunal 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 Tribunal 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 Tribunal must be placed on the public record.

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

(a) if the Tribunal 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 Tribunal 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;2020 cL-2.3 s24(24)

526 and **527** Repealed 2020 cL-2.3 s24(25).

Regulations

527.1 The Minister may make regulations

(a) prescribing the period of time for the purposes of section 494(1)(b);

(b) respecting costs that may or must be imposed by the Tribunal 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;

(c) respecting the circumstances under which a person may act as an agent for an assessed person or taxpayer at a hearing before the Tribunal;

(d) setting fees payable by complainants, or by parties, intervenors or others who appear at hearings before the Tribunal or at inquiries conducted by the Tribunal, and for obtaining copies of the Tribunal's decisions and other documents.

RSA 2000 cM-26 s527.1;2009 c29 s49;2016 c24 s84; 2020 cL-2.3 s24(26)

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

(a) a system of inspection, or the manner in which inspections are to be performed, or the frequency, infrequency or absence of inspections, and

(b) a system of maintenance, or the manner in which maintenance is to be performed, or the frequency, infrequency or absence of maintenance.

(2) Repealed 1995 c24 s80.

1994 cM-26.1 s530;1995 c24 s80

Snow on roads

531(1) A municipality is only liable for an injury to a person or damage to property caused by snow, ice or slush on roads or sidewalks in the municipality if the municipality is grossly negligent.

(2) A person who brings an action claiming gross negligence described in subsection (1) must notify the municipality of the event that gives rise to the action within 21 days after the occurrence of the event.

(3) Failure to notify the municipality bars the action unless

(a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice,

(b) death is the result of the event complained of, or

(c) the municipality waives in writing the requirement for notice.

1994 cM-26.1 s531;1996 c30 s49

Repair of roads, public places and public works

532(1) Every road or other public place that is subject to the direction, control and management of the municipality, including all public works in, on or above the roads or public place put there by the municipality or by any other person with the permission of the municipality, must be kept in a reasonable state of repair by the municipality, having regard to

(a) the character of the road, public place or public work, and

(b) the area of the municipality in which it is located.

(2) The municipality is liable for damage caused by the municipality failing to perform its duty under subsection (1).

(3) This section does not apply to any road made or laid out by a private person or any work made or done on a road or place by a private person until the road or work is subject to the direction, control and management of the municipality.

(4) A municipality is not liable under this section unless the claimant has suffered by reason of the default of the municipality a particular loss or damage beyond what is suffered by the claimant in common with all other persons affected by the state of repair.

(5) A municipality is not liable under this section in respect of acts done or omitted to be done by persons exercising powers or authorities conferred on them by law, and over which the municipality has no control, if the municipality is not a party to those acts or omissions.

(6) A municipality is liable under this section only if the municipality knew or should have known of the state of repair.

(7) A municipality is not liable under this section if the municipality proves that it took reasonable steps to prevent the disrepair from arising.

(8) When a traffic control device has been defaced, removed or destroyed by someone other than a designated officer or employee or agent of the municipality, the municipality is liable under this section only if the municipality

(a) had actual notice of the defacement, removal or destruction, and

(b) failed to restore, repair or replace the traffic control device in a reasonable period of time.

(9) A person who brings an action under this section must notify the municipality of the event that gives rise to the action within 30 days after the occurrence of the event.

(10) Failure to notify the municipality bars the action unless

(a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice,

(b) death is the result of the event complained of, or

(c) the municipality waives in writing the requirement for notice.

1994 cM-26.1 s532

Things on or adjacent to roads

533 A municipality is not liable for damage caused

(a) by the presence, absence or type of any wall, fence, guardrail, railing, curb, pavement markings, traffic control device, illumination device or barrier adjacent to or in, along or on a road, or

(b) by or on account of any construction, obstruction or erection or any situation, arrangement or disposition of any earth, rock, tree or other material or thing adjacent to or in, along or on a road that is not on the travelled portion of the road.

1994 cM-26.1 s533

Public works affecting land

534(1) In this section, "injurious affection" means, in respect of land, the permanent reduction in the appraised value of land as a result of the existence, but not the construction, erection or use, of a public work or structure for which the municipality would be liable if the existence of the public work or structure were not under the authority of an enactment.

(2) Within one year after the construction or erection of a public work or structure is completed, as signified by the construction completion certificate, the municipality must deliver or mail to every owner of land that abuts land on which the public work or structure is situated, and place in a newspaper circulating in the municipality, a notice that

(a) identifies the public work or structure,

(b) gives the date of completion, and

(c) states that claims for compensation under this section must be received within 60 days after the notice is published in the newspaper.

(3) Subject to subsection (4), an owner of land that abuts land on which a public work or structure is situated is entitled to compensation from the municipality for injurious affection to the owner's land.

(4) An owner of land described in subsection (3) is entitled to compensation under this section only if the owner files with the municipality a claim within 60 days after notice of the completion of the public work or structure is published in the newspaper.

(5) A claim must state the amount claimed and the particulars of the claim to prove the claim.

(6) The value of any advantage to a claimant's land derived from the existence of the public work or structure must be set off against the amount otherwise payable as compensation for injurious affection.

(7) No compensation is payable for injurious affection caused by

(a) the existence of boulevards or dividers on a road for the purpose of channelling traffic, or

(b) the restriction of traffic to one direction only on any road.

(8) No action or claim for injurious affection may be made except under this section.

(9) If the claimant and the municipality are not able to agree on the amount of compensation for injurious affection, the claimant and the municipality may agree to have the amount determined by binding arbitration under the *Arbitration Act*.

(10) If the claimant and the municipality do not agree to have the amount of compensation for injurious affection determined by binding arbitration, the amount of compensation for injurious affection must be determined by the Land and Property Rights Tribunal.

(11) Subject to the regulations made under subsection (15), the Land and Property Rights Tribunal may follow the practices and procedures used under the *Expropriation Act*.

(12) Except in exceptional circumstances, the Land and Property Rights Tribunal may not award legal costs on a solicitor-client basis in respect of a proceeding under this section.

(13) An appeal lies to the Court of Appeal from any determination or order of the Land and Property Rights Tribunal under this section.

(14) Section 37 of the *Expropriation Act* applies to an appeal under subsection (13).

(15) The Minister may make regulations

(a) respecting the practice and procedure of a proceeding before the Land and Property Rights Tribunal under this section;

(b) subject to subsection (12), respecting costs that may be awarded by the Land and Property Rights Tribunal in respect of a proceeding under this section.

(16) This section applies only in respect of public works and structures for which a construction completion certificate is issued after this section comes into force.

RSA 2000 cM-26 s534;2007 c16 s4;2020 cL-2.3 s24(40)

Division 2
Liability of Councillors and Others

Protection of councillors and municipal officers

535(1) In this section,

(a) "municipal officers" means

(i) the chief administrative officer and designated officers, and

(ii) employees of the municipality;

(b) "volunteer worker" means a volunteer member of a fire or ambulance service or emergency measures organization established by a municipality, or any other volunteer performing duties under the direction of a municipality.

(2) Councillors, council committee members, municipal officers and volunteer workers are not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Act or any other enactment.

(3) Subsection (2) is not a defence if the cause of action is defamation.

(4) This section does not affect the legal liability of a municipality.

RSA 2000 cM-26 s535;2002 c19 s19

Protection of sporting commissions

535.1(1) In this section, "commission" means a commission established by bylaw for controlling and regulating any of the following:

(a) boxing;

(b) wrestling;

(c) full contact karate;

(d) kickboxing;

(e) any other sport that holds contests where opponents strike each other with a hand, foot, knee, elbow or other part of the body.

(2) A commission and its members, officers, employees and any volunteers and officials performing duties under the direction of any of them are not liable for anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Act or any other enactment.

(3) Subsection (2) is not a defence if the cause of action is defamation.

2002 c19 s19;2003 c43 s2

Protection of fire service organizations

535.2(1) In this section,

(a) "fire service organization" means

(i) a municipality that provides, through a department, branch or other part of the municipality, fire services for that municipality or on behalf of one or more municipal authorities;

(ii) a regional services commission that provides fire services within its service area;

(iii) a special areas board or the Minister, in the case of a special area or an improvement district, who provides fire services for the special area or improvement district or on behalf of one or more municipal authorities;

(iv) a corporation or other entity, other than a municipal authority or regional services commission, that provides fire services in one or more municipal authorities in

accordance with an agreement with, or at the request of, the municipal authority or municipal authorities;

(b) "firefighter" means a member, including a volunteer, of a fire service organization whose functions, duties or powers are to carry out fire services, notwithstanding that the member may carry out other functions, duties or powers for the fire service organization;

(c) "fire services" means services related to the suppression or prevention of fires, rescue and emergency services and other activities of a firefighter.

(2) Fire service organizations, members of a regional services commission and firefighters are not liable for loss or damage caused by anything done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers in providing or carrying out fire services.

(3) Subsection (2) does not apply in the case of an accident involving a motor vehicle.

2009 c49 s2

Division 3
Challenging Bylaws and Resolutions

Application to the Court of Queen's Bench

536(1) A person may apply to the Court of Queen's Bench for

(a) a declaration that a bylaw or resolution is invalid, or

(b) an order requiring a council to amend or repeal a bylaw as a result of a vote by the electors on the amendment or repeal.

(2) A judge may require an applicant to provide security for costs in an amount and manner established by the judge.

RSA 2000 cM-26 s536;2009 c53 s119

Procedure

537 A person who wishes to have a bylaw or resolution declared invalid on the basis that

(a) the proceedings prior to the passing of the bylaw or resolution, or

(b) the manner of passing the bylaw or resolution

does not comply with this or any other enactment must make an application within 60 days after the bylaw or resolution is passed.

1994 cM-26.1 s537

Validity relating to public participation

538 Despite section 537, a person may apply at any time

(a) for a declaration that a bylaw is invalid if

(i) the bylaw is required to be put to a vote of electors and the vote has not been conducted or if the bylaw was not given the required approval in such a vote,

(ii) the bylaw is required to be advertised and it was not advertised, or

(iii) a public hearing is required to be held in respect of the bylaw and the public hearing was not held,

or

(b) for an order requiring a council to pass a bylaw as a result of a vote by the electors.

1994 cM-26.1 s538

Reasonableness

539 No bylaw or resolution may be challenged on the ground that it is unreasonable.

1994 cM-26.1 s539

Effect of councillor being disqualified

540 No bylaw, resolution or proceeding of a council and no resolution or proceeding of a council committee may be challenged on the ground that

(a) a person sitting or voting as a councillor

(i) is not qualified to be on council,

(ii) was not qualified when the person was elected, or

(iii) after the election, ceased to be qualified, or became disqualified,

(b) the election of one or more councillors is invalid,

(c) a councillor has resigned because of disqualification,

(d) a person has been declared disqualified from being a councillor,

(d.1) a councillor is no longer a member of the council as the result of a recall petition declared to be sufficient in accordance with section 240.8(2),

(e) a councillor did not take the oath of office,

(f) a person sitting or voting as a member of a council committee

(i) is not qualified to be on the committee,

(ii) was not qualified when the person was appointed, or

(iii) after being appointed, ceased to be qualified, or became disqualified,

or

(g) there was a defect in the appointment of a councillor or other person to a council committee.

RSA 2000 cM-26 s540;2021 cR-5.7 s71

Division 4
Enforcement of Municipal Law

Definitions

541 In this Division,

(a) "emergency" includes a situation in which there is imminent danger to public safety or of serious harm to property;

(b) "structure" means a structure as defined in section 284.

1994 cM-26.1 s541;1999 c11 s30

Municipal inspections and enforcement

542(1) If this or any other enactment or a bylaw authorizes or requires anything to be inspected, remedied, enforced or done by a municipality, a designated officer of the municipality may, after giving reasonable notice to the owner or occupier of land or the structure to be entered to carry out the inspection, remedy, enforcement or action,

(a) enter on that land or structure at any reasonable time, and carry out the inspection, enforcement or action authorized or required by the enactment or bylaw,

(b) request anything to be produced to assist in the inspection, remedy, enforcement or action, and

(c) make copies of anything related to the inspection, remedy, enforcement or action.

(1.1) A consent signed under section 653 is deemed to be a reasonable notice for the purposes of subsection (1).

(2) The designated officer must display or produce on request identification showing that the person is authorized to make the entry.

(3) In an emergency or in extraordinary circumstances, the designated officer need not give reasonable notice or enter at a reasonable hour and may do the things in subsection (1)(a) and (c) without the consent of the owner or occupant.

(4) Nothing in this section authorizes the municipality to remedy the contravention of an enactment or bylaw.

1994 cM-26.1 s542;1995 c24 s81

Court authorized inspections and enforcement

543(1) If a person

(a) refuses to allow or interferes with the entry, inspection, enforcement or action referred to in section 542, or

(b) refuses to produce anything to assist in the inspection, remedy, enforcement or action referred to in section 542,

the municipality may apply to the Court of Queen's Bench for an order under subsection (2).

(2) The Court may issue an order

(a) restraining a person from preventing or interfering with the entry, inspection, enforcement or action, or

(b) requiring the production of anything to assist in the inspection, remedy, enforcement or action.

(3) A copy of the application and a copy of each affidavit in support must be served at least 3 days before the day named in the application for the hearing.

(4) In an emergency or in extraordinary circumstances, the Court may hear the application without notice to any person.

RSA 2000 cM-26 s543;2009 c53 s119

Inspecting meters

544(1) If a designated officer of a municipality believes that a meter that measures a public utility has been tampered with, the designated officer may apply to a judge of the Provincial Court for an order authorizing one or more employees of the municipality

(a) to enter on any land or structure in which the meter is located, and

(b) to inspect and test the meter.

(2) The judge of the Provincial Court may issue the order on being satisfied by evidence of the designated officer under oath that there are reasonable grounds to believe the meter has been tampered with.

(3) The judge of the Provincial Court may hear the application without notice to any person.

RSA 2000 cM-26 s544;2008 c32 s21

Order to remedy contraventions

545(1) If a designated officer finds that a person is contravening this or any other enactment that the municipality is authorized to enforce or a bylaw, the designated officer may, by written order, require the person responsible for the contravention to remedy it if the circumstances so require.

(2) The order may

(a) direct a person to stop doing something, or to change the way in which the person is doing it;

(b) direct a person to take any action or measures necessary to remedy the contravention of the enactment or bylaw, including the removal or demolition of a structure that has been erected or placed in contravention of a bylaw, and, if necessary, to prevent a re-occurrence of the contravention;

(c) state a time within which the person must comply with the directions;

(d) state that if the person does not comply with the directions within a specified time, the municipality will take the action or measure at the expense of the person.

1994 cM-26.1 s545

Order to remedy dangers and unsightly property

546(0.1) In this section,

(a) "detrimental to the surrounding area" includes causing the decline of the market value of property in the surrounding area;

(b) "unsightly condition",

(i) in respect of a structure, includes a structure whose exterior shows signs of significant physical deterioration, and

(ii) in respect of land, includes land that shows signs of a serious disregard for general maintenance or upkeep.

(1) If, in the opinion of a designated officer, a structure, excavation or hole is dangerous to public safety or property, because of its unsightly condition, is detrimental to the surrounding area, the designated officer may by written order

(a) require the owner of the structure to

(i) eliminate the danger to public safety in the manner specified, or

(ii) remove or demolish the structure and level the site;

(b) require the owner of the land that contains the excavation or hole to

(i) eliminate the danger to public safety in the manner specified, or

(ii) fill in the excavation or hole and level the site;

(c) require the owner of the property that is in an unsightly condition to

(i) improve the appearance of the property in the manner specified, or

(ii) if the property is a structure, remove or demolish the structure and level the site.

(2) The order may

(a) state a time within which the person must comply with the order;

(b) state that if the person does not comply with the order within a specified time, the municipality will take the action or measure at the expense of the person.

1994 cM-26.1 s546;1999 c11 s31

Caveat

546.1(1) A municipality may register a caveat under the *Land Titles Act* in respect of an order made under section 545 or 546 dealing with a dangerous structure, excavation or hole or unsightly property against the certificate of title for the land that is the subject of the order.

(2) If a municipality registers a caveat under subsection (1), the municipality must discharge the caveat when the order has been complied with or when the municipality has performed the actions or measures referred to in the order.

1999 c11 s32

Review by council

547(1) A person who receives a written order under section 545 or 546 may by written notice request council to review the order within

(a) 14 days after the date the order is received, in the case of an order under section 545, and

(b) 7 days after the date the order is received, in the case of an order under section 546,

or any longer period as specified by bylaw.

(2) After reviewing the order, the council may confirm, vary, substitute or cancel the order.

1994 cM-26.1 s547;1999 c11 s33

Appeal to Court of Queen's Bench

548(1) A person affected by the decision of a council under section 547 may appeal to the Court of Queen's Bench if

(a) the procedure required to be followed by this Act is not followed, or

(b) the decision is patently unreasonable.

(1.1) The appeal must be made,

(a) in the case of an appeal of an order under section 545, within 30 days after the date the decision under section 547 is served on the person affected by the decision, and

(b) in the case of an appeal of an order under section 546, within 15 days after the date the decision under section 547 is served on the person affected by the decision.

(2) The application for the appeal must state the reasons for the appeal.

(3) The Court may

(a) confirm the decision, or

(b) declare the decision invalid and send the matter back to the council with directions.

1994 cM-26.1 s548;1999 c11 s34

Municipality remedying contraventions, dangers and unsightly property

549(1) Subject to subsection (2), a municipality may take whatever actions or measures are necessary to

(a) remedy a contravention of this Act, an enactment that the municipality is authorized to enforce or a bylaw or to prevent a reoccurrence of the contravention, or

(b) eliminate the danger to public safety caused by a structure, excavation or hole or to deal with the unsightly condition of property.

(2) No action or measure shall be taken under subsection (1) unless

(a) the municipality has first given a written order under section 545 or 546 that contains a statement referred to in section 545(2)(d) or 546(2)(b), as the case may be,

(b) the person to whom the order is directed has not complied with the order within the time specified in the order, and

(c) the appeal periods respecting the order have expired or, if an appeal has been made, the appeal has been decided and the decision allows the municipality to take the action or measures.

(3) If an order under section 545(1) directed that premises be put and maintained in a sanitary condition, the municipality may, under this section, close the premises and use reasonable force to remove any occupants.

(4) If a structure is being removed or demolished by a municipality under subsection (1)(b), the municipality may use reasonable force to remove any occupants.

(5) The expenses and costs of an action or measure taken by a municipality under this section are an amount owing to the municipality

(a) in the case of an action or measure taken under subsection (1)(a), by the person who contravened the enactment or bylaw, or

(b) in the case of an action or measure taken under subsection (1)(b), by the person who did not comply with the order under section 546(1) within the time specified in the order.

(6) If the municipality sells all or a part of a structure that has been removed under subsection (1)(b), the proceeds of the sale must be used to pay the expenses and costs of the removal and any excess proceeds must be paid to the person entitled to them.

RSA 2000 cM-26 s549;2022 c16 s9(69)

550 Repealed 2022 c16 s9(70).

Emergencies

551(1) Despite section 549, in an emergency a municipality may take whatever actions or measures are necessary to eliminate the emergency.

(2) This section applies whether or not the emergency involves a contravention of this Act, an enactment that the municipality is authorized to enforce or a bylaw.

(3) A person who receives an oral or written order under this section requiring the person to provide labour, services, equipment or materials must comply with the order.

(4) Any person who provides labour, services, equipment or materials under this section who did not cause the emergency is entitled to reasonable remuneration from the municipality.

(5) The expenses and costs of the actions or measures, including the remuneration referred to in subsection (4), are an amount owing to the municipality by the person who caused the emergency.

RSA 2000 cM-26 s551;2022 c16 s9(71)

Recovery of amounts owing by civil action

552 Except as provided in this or any other enactment, an amount owing to a municipality may be collected by civil action for debt in a court of competent jurisdiction.

1994 cM-26.1 s552

Adding amounts owing to tax roll

553(1) A council may add the following amounts to the tax roll of a parcel of land:

(a) unpaid costs referred to in section 35(4) or 39(2) relating to service connections of a municipal public utility that are owing by the owner of the parcel;

(b) unpaid charges referred to in section 42 for a municipal utility service provided to the parcel by a municipal public utility that are owing by the owner of the parcel;

(c) unpaid expenses and costs referred to in section 549(5)(a), if the parcel's owner contravened the enactment or bylaw and the contravention occurred on all or a part of the parcel;

(d), (e) repealed 1999 c11 s35;

(f) costs associated with tax recovery proceedings related to the parcel;

(g) if the municipality has passed a bylaw making the owner of a parcel liable for expenses and costs related to the municipality extinguishing fires on the parcel, unpaid costs and expenses for extinguishing fires on the parcel;

(g.1) if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice in respect of the parcel;

(h) unpaid costs awarded by a composite assessment review board under section 468.1 or the Land and Property Rights Tribunal under section 501, if the composite assessment review board or the Land and Property Rights Tribunal has awarded costs against the owner of the parcel in favour of the municipality and the matter before the composite assessment review board or the Land and Property Rights Tribunal was related to the parcel;

(h.1) the expenses and costs of carrying out an order under section 646;

(i) any other amount that may be added to the tax roll under an enactment.

(2) Subject to section 659, when an amount is added to the tax roll of a parcel of land under subsection (1), the amount

(a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll, and

(b) forms a special lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

RSA 2000 cM-26 s553;2009 c29 s50;2020 cL-2.3 s24(27); 2022 c16 s9(72)

Adding amounts owing to property tax roll

553.1(1) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the tax roll of any property for which the person is the assessed person:

(a) a person who was a licensee under a licence of occupation granted by the municipality and who, under the licence, owes the municipality for the costs incurred by the municipality in restoring the land used under the licence;

(b) an agreement holder referred to in section 27.2(2) who owes money to the municipality under section 27.2(2);

(c) a person who owes money to the municipality under section 549(5)(a) or 551(5).

(2) Subject to section 659, when an amount is added to the tax roll of property under subsection (1), the amount

(a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll, and

(b) forms a special lien against the property in favour of the municipality from the date it was added to the tax roll.

RSA 2000 cM-26 s553.1;2022 c16 s9(73)

Adding amounts owing to business tax roll

553.2(1) In this section, "business tax roll" means the portion of a municipality's tax roll for taxable businesses.

(2) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the business tax roll against any business operated by the person:

(a) a person who was a licensee under a licence of occupation granted by the municipality and who, under the licence, owes the municipality for the costs incurred by the municipality in restoring the land used under the licence;

(b) a person who owes money to the municipality under section 549(5)(b) or 551(5).

(3) Subject to section 659, when an amount is added to the business tax roll under subsection (2) against a business, the

amount is deemed for all purposes to be a tax imposed under Division 3 of Part 10 from the date it was added to the tax roll.

RSA 2000 cM-26 s553.2;2022 c16 s9(74)

Injunction

554(1) When

(a) a structure is being constructed in contravention of an enactment that a municipality is authorized to enforce or a bylaw,

(b) a contravention of this Act, another enactment that a municipality is authorized to enforce or a bylaw is of a continuing nature, or

(c) any person is carrying on business or is doing any act, matter or thing without having paid money required to be paid by a bylaw,

in addition to any other remedy and penalty imposed by this or any other enactment or a bylaw, the municipality may apply to the Court of Queen's Bench for an injunction or other order.

(2) The Court may grant or refuse the injunction or other order or may make any other order that in its opinion the justice of the case requires.

RSA 2000 cM-26 s554;2009 c53 s119

Municipality's costs in actions

554.1(1) A municipality is entitled to collect lawful costs in all actions and proceedings to which the municipality is a party.

(2) The costs of a municipality in an action or proceeding in which the municipality is a party are not to be disallowed or reduced because the municipality's lawyer in the action or proceeding is an employee of the municipality.

RSA 2000 cM-26 s554.1;2009 c53 s119

Bylaw enforcement officers

555(1) A person who is appointed as a bylaw enforcement officer is, in the execution of enforcement duties, responsible for the preservation and maintenance of the public peace.

(2) Bylaw enforcement officers must take the official oath prescribed by the *Oaths of Office Act* before starting their duties.

1994 cM-26.1 s555

Powers and duties of bylaw enforcement officers

556 Every council must by bylaw

(a) specify the powers and duties of bylaw enforcement officers, and

(b) establish disciplinary procedures for misuse of power, including penalties and an appeal process applicable to misuse of power by bylaw enforcement officers.

1994 cM-26.1 s556

Division 5
Offences and Penalties

General offences

557 A person who contravenes or does not comply with

(a) a provision of this Division,

(a.1) a provision of Part 17 or the regulations under Part 17,

(a.2) a land use bylaw as defined in Part 17,

(a.3) an order under section 645,

(a.4) a development permit or subdivision approval or a condition of a permit or approval under Part 17,

(a.5) a decision of a subdivision and development appeal board or the Land and Property Rights Tribunal under Part 17,

(a.6) section 436.24,

(b) a direction or order of the Minister,

(c) an order under section 545, 546, 551 or 567, or

(d) section 436.05,

or who obstructs or hinders any person in the exercise or performance of the person's powers under Part 17 or the regulations under Part 17, is guilty of an offence.

RSA 2000 cM-26 s557;2020 cL-2.3 s24(41)

Offences applicable to officials

558 No chief administrative officer or designated officer may

(a) fail to discharge the duties of office imposed by this or any other enactment or bylaw,

(b) sign any statement, report or return required by this or any other enactment or bylaw knowing that it contains a false statement, or

(c) fail to hand over to a successor in office, or to the persons designated in writing by the council or the Minister, all money, books, papers and other property of a municipality.

1994 cM-26.1 s558

Unauthorized use of heraldic emblems

559 No person may use the heraldic emblem of the municipality or anything that is intended to resemble the heraldic emblem without the permission of council.

1994 cM-26.1 s559

Documents used to enforce bylaws

560(1) No person may issue a form that a municipality uses to enforce its bylaws unless the person has the authority to enforce those bylaws.

(2) No person may use a form that resembles a form that a municipality uses to enforce its bylaws with the intent of making others think that the form was issued by the municipality.

1994 cM-26.1 s560

561 Repealed 1994 cM-26.1 s738.

Obstructing construction of public work or utilities

562 No person may interfere with the construction, maintenance, operation or repair of a public work or public utility.

1994 cM-26.1 s562

Stop-cock

563 If a municipality has placed a stop-cock in a building as part of a municipal public utility, no owner or occupant of the building may use the stop-cock except to prevent damage to the building or the system or works of the public utility or to prevent or stop the flooding of the building.

1994 cM-26.1 s563

Operating a business without a licence

564 In a prosecution for contravention of a bylaw against engaging in or operating a business without a licence, proof of one transaction in the business or that the business has been advertised is sufficient to establish that a person is engaged in or operates the business.

1994 cM-26.1 s564

Prosecutions

565 A prosecution under this Act or a bylaw may be commenced within 2 years after the date of the alleged offence, but not afterwards.

1994 cM-26.1 s565

Penalty

566(1) Subject to subsection (2), a person who is found guilty of an offence under this Act is liable to a fine of not more than $10 000 or to imprisonment for not more than one year, or to both fine and imprisonment.

(2) The minimum fine for a person who is found guilty of contravening or not complying with an order under section 546 or 551 is $300.

1994 cM-26.1 s566

Order for compliance

567 If a person is found guilty of an offence under this Act or a bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this Act or bylaw or a licence, permit or other authorization issued under the bylaw, or a condition of any of them.

1994 cM-26.1 s567

Fines and penalties

568 Fines and penalties imposed on a conviction for an offence under this Act or a bylaw are an amount owing to the municipality in which the offence occurred.

1994 cM-26.1 s568

Civil liability not affected

569 A person who is guilty of an offence under this Act may also be liable in a civil proceeding.

1994 cM-26.1 s569

Part 14
General Ministerial Powers

Intermunicipal disagreements

570 If a disagreement between municipalities is referred to the Minister by a council of a municipality or if the Minister is satisfied that it is desirable for the Minister to become involved in a disagreement between municipalities, the Minister may do one or more of the following:

(a) conduct any investigation or inquiry that the Minister considers to be appropriate;

(b) appoint a mediator to assist the municipalities in resolving the disagreement;

(c) make a decision to settle the disagreement and order the municipalities to implement the decision.

1994 cM-26.1 s570;1996 c30 s50

Measures to ensure compliance with ALSA regional plans

570.01(1) If the Minister considers that a municipal authority, regional services commission or growth management board has not complied with an ALSA regional plan, the Minister may take any necessary measures to ensure that the municipal authority, regional services commission or growth management board, as the case may be, complies with the ALSA regional plan.

(2) In subsection (1), all necessary measures includes, without limitation, an order by the Minister

(a) suspending the authority of a council to make bylaws in respect of any matter specified in the order;

(b) exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) removing a suspension of bylaw-making authority, with or without conditions;

(d) withholding money otherwise payable by the Government to the municipal authority, regional services commission or growth management board pending compliance with an order of the Minister;

(e) repealing, amending and making policies and procedures with respect to the municipal authority, regional services commission or growth management board;

(f) suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) requiring or prohibiting any other action as necessary to ensure an ALSA regional plan is complied with.

2009 cA-26.8 s83;2013 c17 s3

Information

570.1 The Minister may provide a municipality with any information on the assessment of property the Minister may have whether the property is located in the municipality or elsewhere.

1995 c24 s85

Inspection

571(1) The Minister may require any matter connected with the management, administration or operation of any municipality or any assessment prepared under Part 9 to be inspected

(a) on the Minister's initiative,

(b) on the request of the council of the municipality, or

(c) if the Minister receives a sufficient petition requesting the inspection that is signed,

(i) in the case of a municipality other than a summer village, by electors of the municipality equal in number to at least 20% of the population, and

(ii) in the case of a summer village, by a number of electors of the summer village equal to at least 30% of the number of summer village residences in the summer village.

(1.1) For the purposes of subsection (1), the management, administration or operation of a municipality includes

(a) the affairs of the municipality,

(b) the conduct of a councillor or of an employee or agent of the municipality, and

(c) the conduct of a person who has an agreement with the municipality relating to the duties or obligations of the municipality or the person under the agreement.

(2) The Minister may appoint one or more persons as inspectors for the purpose of carrying out inspections under this section.

(3) An inspector

(a) may require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection, and

(b) has the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act*.

(4) When required to do so by an inspector, the chief administrative officer of the municipality must produce for examination and inspection all books and records of the municipality.

(5) After the completion of the inspection, the inspector must make a report to the Minister and, if the inspection was made at the request of a council, to the council.

RSA 2000 cM-26 s571;2016 c24 s85

Inquiry

572(1) The Minister may, on the Minister's initiative, order an inquiry described in subsection (2).

(2) An inquiry may be conducted into

(a) the affairs of the municipality,

(b) the conduct of a councillor, or an employee or agent of the municipality, or

(c) the conduct of a person who has an agreement with the municipality relating to the duties or obligations of the municipality or a person under the agreement.

(3) The Minister may appoint one or more persons to conduct an inquiry under this section.

(4) The person or persons appointed to conduct an inquiry are entitled to the fees and expenses specified by the Minister and the Minister may direct who is to pay for the inquiry.

(5) The person or persons appointed to conduct an inquiry have all the powers and duties of a commissioner appointed under the *Public Inquiries Act*.

(6) The person or persons appointed to conduct an inquiry must report to the Minister and the council.

RSA 2000 cM-26 s572;2016 c24 s86

Bank accounts

573 A bank, an agency of a bank or any other financial institution carrying on business in Alberta must, on request of the Minister, furnish the Minister with a statement showing the balance or condition of the accounts of any municipality having an account with the bank, agency or institution, together with any particulars of the accounts that may be required.

1994 cM-26.1 s573

Directions and dismissal

574(1) If, because of an inspection under section 571, a report of an official administrator under section 575.1, an inquiry under section 572 or an investigation by the Ombudsman, the Minister considers that a municipality is managed in an irregular, improper or improvident manner, the Minister may by order direct the council, the chief administrative officer or a designated officer of the municipality to take any action that the Minister considers proper in the circumstances.

(2) If an order of the Minister under subsection (1) is not carried out to the satisfaction of the Minister and the Minister considers that the municipality continues to be managed in an irregular, improper or improvident manner or if an order of the Minister under section 570(c) is not carried out to the satisfaction of the Minister, and all reasonable efforts to resolve the situation have been attempted and have been unsuccessful, the Minister may make one or more of the following orders:

(a) an order suspending the authority of the council to make bylaws in respect of any matter specified in the order;

(b) an order exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) an order removing a suspension of bylaw-making authority, with or without conditions;

(d) an order withholding money otherwise payable by the Government to the municipal authority pending compliance with an order of the Minister;

(e) an order repealing, amending and making policies and procedures with respect to the municipal authority;

(f) an order suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) an order requiring or prohibiting any other action as necessary to ensure an order is complied with;

(h) an order dismissing the council or any member of it or the chief administrative officer.

(2.1) Before making an order under subsection (2), the Minister must give the municipal authority notice of the intended order and at least 14 days in which to respond.

(3) On the dismissal of the council or of any member of it, the Minister may direct the election of a new council or of a member of council to take the place of any member that has been dismissed.

(4) On the dismissal of the chief administrative officer, the Minister may appoint another officer and specify the remuneration that is payable to the officer by the municipality.

(5) The Minister may appoint an official administrator

(a) on the dismissal of a council, or

(b) on the dismissal of one or more councillors if the remaining councillors do not constitute a quorum.

(6) An official administrator appointed under subsection (5) has all the powers and duties of the council.

RSA 2000 cM-26 s574;2016 c24 s87;2017 c13 s1(48);2022 c16 s9(75)

Official administrator as supervisor

575(1) The Minister may at any time appoint an official administrator to supervise a municipality and its council.

(2) So long as the appointment of an official administrator under this section continues,

(a) no bylaw or resolution that authorizes the municipality to incur a liability or to dispose of its money or property has any effect until the bylaw or resolution has been approved in writing by the official administrator, and

(b) the official administrator may at any time within 30 days after the passing of any bylaw or resolution disallow it, and the bylaw or resolution so disallowed becomes and is deemed to have always been void.

1994 cM-26.1 s575

Reports of official administrators

575.1 An official administrator appointed under this Part shall on request of the Minister, and may at any other time, report to the Minister on any matter respecting the municipality or its council or administration or any intermunicipal matter.

2017 c13 s1(49)

Enforcement where municipality under supervision

575.2(1) If the Minister considers that a municipality has, while under the supervision of an official administrator,

(a) incurred a liability or disposed of money or property without the written approval of the official administrator required by section 575(2)(a), or

(b) acted on a bylaw or resolution that has been disallowed by the official administrator under section 575(2)(b),

the Minister may take any necessary measures to address the situation, including, without limitation, making one or more orders referred to in section 574(2)(a) to (h).

(2) Before making an order under subsection (1), the Minister must give the municipal authority notice of the intended order and at least 14 days in which to respond.

2017 c13 s1(49)

Remuneration for official administrator

576 When an official administrator is appointed for a municipality by the Minister under this Act, the remuneration and expenses of the official administrator as set by the Minister must, if required by the Minister, be paid by the municipality.

1994 cM-26.1 s576

Providing Minister with copies and information

577(1) The Minister may direct a municipality to provide a copy of any document in the possession of the municipality to the Minister within the time specified by the Minister.

(2) The Minister may direct a municipality to provide information or statistics respecting the municipality to the Minister within the time specified by the Minister.

(3) A municipality must comply with a direction of the Minister under this section and provide the copy, information or statistics to the Minister without charge.

(4) This section does not apply to documents that have been prepared or information acquired by a municipality that is subject to any type of legal privilege, including solicitor-client privilege.

1994 cM-26.1 s577

Delegation

578(1) The Minister may delegate in writing to any person any power, duty or function of the Minister under this Act, including any power, duty or function that involves the Minister forming an opinion or belief.

(2) Subsection (1) does not apply to any power or duty to make regulations.

1994 cM-26.1 s578

Fees

579(1) The Minister may charge fees in connection with any service, program or other thing done by or under the authority of the Minister under this Act or the regulations.

(2) A person who receives a service, program or other thing done by or under the authority of the Minister is liable to pay the fee established under subsection (1) to the Government of Alberta and

the fee may be collected by civil action for debt in a court of competent jurisdiction.

1994 cM-26.1 s579

Minister's decisions

579.1(1) An applicant seeking injunctive relief from a court against any order, decision or direction of the Minister under this Part must give the Minister at least 10 days' notice of the application.

(2) An order, decision or direction of the Minister under this Part is not stayed by an application for judicial review but remains in effect pending the court's decision on the judicial review application.

2017 c13 s1(50)

Regulations

580 The Minister may make regulations requiring a municipality to publish in a specified manner any information respecting the municipality that is specified in the regulations.

1994 cM-26.1 s580

Part 15
Improvement Districts

Formation order

581 The Lieutenant Governor in Council, on the recommendation of the Minister, may by order form an improvement district.

1994 cM-26.1 s581

Contents of order

582 The formation order must

(a) describe the boundaries of the improvement district, and

(b) give the improvement district an official name.

1994 cM-26.1 s582

Changes to improvement districts

583(1) The Minister may by order

(a) amalgamate 2 or more improvement districts;

(b) divide an improvement district into 2 or more improvement districts;

(c) annex land from an improvement district to another improvement district;

(d) change the name of an improvement district;

(e) establish industrial improvement areas within improvement districts;

(f) dissolve an improvement district.

(2) An order under this section may contain terms and conditions and provisions dealing with transitional matters that the Minister considers to be appropriate that operate despite this or any other enactment.

1994 cM-26.1 s583

Orders published

584 An order of the Lieutenant Governor in Council under section 581 and the Minister under section 583 must be published in The Alberta Gazette.

1994 cM-26.1 s584

Regulations Act

585 The *Regulations Act* does not apply to an order of the Lieutenant Governor in Council under section 581 or to an order of the Minister under this Part.

1994 cM-26.1 s585

Application of other enactments

586 The Minister may by order

(a) provide that provisions of this or any other enactment do not apply to an improvement district,

(b) provide that provisions of this or any other enactment apply to an improvement district with or without modifications, and

(c) specify provisions that are to be added to or replace the provisions of this or any other enactment in respect of an improvement district.

1994 cM-26.1 s586

General power of Minister

587 The Minister may by order do anything in respect of an improvement district that a council of a municipality may do under this or another enactment.

1994 cM-26.1 s587

Council

588(1) The Minister may establish a council for an improvement district.

(2) Unless subsection (3) applies, a council is composed of one or more councillors appointed by the Minister.

(3) The Minister may by order

(a) direct that some or all of the councillors are to be elected,

(b) establish wards for the elected councillors, and

(c) provide for any matter dealing with the transition from an appointed council to a council with some or all elected members.

(4) If the Minister orders that some or all of the councillors are to be elected, the *Local Authorities Election Act* applies to the election as modified by directions given by the Minister.

1994 cM-26.1 s588

588.1 Repealed 2020 c25 s11.

Delegation by Minister

589(1) The Minister may, in writing, delegate to any person or to a council of an improvement district any of the powers, duties and functions of the Minister under this or any other enactment relating to an improvement district, including the powers, duties and functions of being a trustee under section 595.

(2) The Minister may not delegate the power or duty to make a regulation as defined in the *Regulations Act*.

1994 cM-26.1 s589

Hamlets

590(1) The Minister may designate an unincorporated community that is within the boundaries of an improvement district to be a hamlet.

(2) The designation of a hamlet must specify the hamlet's name and boundaries.

1994 cM-26.1 s590

Employees

591 In accordance with the *Public Service Act*, there may be appointed any person necessary for the administration of an improvement district.

1994 cM-26.1 s591

Roads

592(1) The Minister of Transportation and the Minister responsible for this Act may enter into an agreement providing that all or part of the direction, control and management of roads within an improvement district is transferred to the Minister responsible for this Act.

(2) An agreement under subsection (1) may provide for the payment of costs with respect to roads within the improvement district.

RSA 2000 cM-26 s592;2013 c10 s21

Estimate of expenditures

593 Before January 1 in each year, every Minister charged with the duty of expending any part of the taxes collected in an improvement district must send to the Minister responsible for this Act a statement, with reference to each improvement district, of the estimated amount required to be expended by the expending Minister in each improvement district during the current year.

1994 cM-26.1 s593

Machinery and equipment and designated industrial property

594(1) The definitions of "designated industrial property" and "machinery and equipment" in Part 9 apply to this section.

(2) The Minister may by order impose, in addition to any other taxes imposed under Part 10, an additional tax on machinery and equipment and designated industrial property located in an industrial improvement area.

(3) The provisions in Parts 9 to 12 relating to machinery and equipment and designated industrial property apply to the additional tax imposed under this section.

RSA 2000 cM-26 s594;2016 c24 s135

Trust account for revenue

595 The taxes and all other revenues collected on behalf of an improvement district must be deposited in a treasury branch, bank or other similar institution to be held in trust by the Minister.

1994 cM-26.1 s595

Expenditures

596(1) The taxes and all other revenues collected on behalf of an improvement district may be expended under the direction of the Minister

(a) to meet the requirements of the improvement district,

(b) to pay requisitions made under the *Education Act*, the *Hospitals Act* and the *Regional Health Authorities Act*,

(c) to pay the estimated amounts referred to in section 593 or an equally proportionate part of those amounts if the taxes and revenues collected on behalf of the improvement district are not sufficient to cover all of the improvement district's expenditures, or

(d) to pay to other municipalities any portion of the taxes levied and collected that the Minister may by order determine.

(2) The expenses incidental to the assessment and collection of taxes on behalf of an improvement district and any other necessary expenses in connection with the administration of affairs in an improvement district are a first charge on the taxes and other revenue collected on behalf of the district.

RSA 2000 cM-26 s596;2012 cE-0.3 s279;2017 c13 s1(51)

Public accounts

597 The details of expenditures for an improvement district must be published in the public accounts annually submitted to the Legislative Assembly.

1994 cM-26.1 s597

Settlement of accounts

598 If the Minister considers it equitable, the Minister may settle in whole or in part any amounts owing to the Crown or to the Minister under this Act or any other Act relating to an improvement district for rentals, fees or other charges, other than taxes imposed under Part 10.

1994 cM-26.1 s598

Investments

599 With the consent of the President of Treasury Board and Minister of Finance, the Minister may invest any taxes or revenue collected on behalf of an improvement district in investments that the President of Treasury Board and Minister of Finance is authorized to invest in under section 43(1) of the *Financial Administration Act*.

RSA 2000 cM-26 s599;2006 c23 s57;2013 c10 s21

Borrowing

600 The Minister may borrow on the security of the taxes and other revenues of an improvement district any sums required to meet the requirements of the district under this or any other enactment.

1994 cM-26.1 s600

Acquisition of land

601 The Minister may purchase, expropriate or otherwise acquire land required for or in connection with the administration of an improvement district or for the purposes of an agreement entered into under section 602 and the Minister may encumber, lease or otherwise dispose of the land as the circumstances require.

1994 cM-26.1 s601

Agreements for services

602 The Minister may enter into agreements with the Government of Canada or its agencies or with any other public body or person for the purpose of obtaining any service, benefit or other advantages for the whole or part of an improvement district or for its residents.

1994 cM-26.1 s602

Part 15.1
Regional Services Commissions

Interpretation

602.01(1) In this Part,

(a) "board" means the board of directors of a commission;

(b) "borrowing" means a borrowing as defined in section 241(a.1);

(c) "bylaws" means the bylaws of a commission;

(d) "capital property" means capital property as defined in section 241(c);

(e) "commission" means a regional services commission;

(f) "member" means, in respect of a commission, a municipal authority that is a member of the commission;

(g) "municipal authority" means a municipal authority as defined in section 1(1)(p), and includes a Metis settlement, an Indian reserve and an armed forces base;

(h) "public utility" means a public utility as defined in section 1(1)(y), excluding public transportation operated by or on behalf of a municipality;

(i) "resolution" means a resolution passed by a municipal authority or commission under this Part;

(j) "service" means, in respect of a commission, a service that the bylaws authorize the commission to provide;

(k) "transportation service" means a service to transport people or goods by vehicle, including a vehicle that runs on rails.

(2) A reference to a bylaw or resolution in this Act outside this Part does not include a bylaw or resolution passed by a commission.

RSA 2000 cM-26 s602.1;2020 c25 s11

Division 1
Establishment and Operation

Establishing commissions

602.02(1) Two or more municipal authorities may agree to jointly establish a commission by passing resolutions.

(2) Before being passed under subsection (1), the proposed resolutions must be advertised in accordance with section 606.

(3) Within 60 days of the resolutions being passed under subsection (1), the Minister must be notified of the resolutions.

(4) A notification under subsection (3) must include copies of all the resolutions passed under subsection (1) and provide the commission's office location and contact information.

(5) A commission is not established until an order listing the commission is issued by the Minister under section 602.04.

RSA 2000 cM-26 s602.02;2016 c24 s88;2020 c25 s11

Resolution and notification

602.03(1) A resolution establishing a commission must specify

(a) the name of the commission, and

(b) the names of the members, the first board of directors and the first chair of the commission.

(2) The commission must notify the Minister within 60 days of any change to any of the information provided under section 602.02(4).

(3) If a commission is to be disestablished under section 602.09(1)(g), the commission must notify the Minister within 60 days of the commission's being disestablished.

2020 c25 s11

List of commissions

602.04 The Minister may issue an order listing or updating the list of the names of all the commissions established or disestablished each time the Minister receives a notification under section 602.02(3) or 602.03(2) or (3), as the case may be.

2020 c25 s11

Corporation

602.05 A commission is a corporation.

RSA 2000 cM-26 s602.03;2020 c25 s11

Board of directors

602.06(1) A commission is governed by a board.

(2) Subject to sections 602.03(1)(b) and 602.07, the directors of the board are to be appointed and the chair of the commission designated in accordance with the commission's bylaws.

RSA 2000 cM-26 s602.04;2020 c25 s11

Directors representing Province

602.07(1) If, in the Minister's opinion, a service that a commission is authorized to provide is a service that is provided by the Government of Alberta or that may affect a service provided by the Government of Alberta, the Minister may, despite the bylaws, appoint as many directors of the commission as the Minister considers necessary.

(2) A director appointed under this section has the powers, duties and functions of a director appointed in accordance with the commission's bylaws.

RSA 2000 cM-26 s602.05;2020 c25 s11

Delegation

602.08(1) Subject to subsection (2), a board may delegate any of its or the commission's powers, duties or functions under this Act or any other enactment.

(2) A board may not delegate

(a) the power or duty to pass bylaws,

(b) the power to expropriate,

(c) the power to authorize a borrowing,

(d) the power to adopt budgets, and

(e) the power to approve financial statements.

RSA 2000 cM-26 s602.06;2020 c25 s11

Bylaws

602.09(1) Each board must pass bylaws

(a) respecting the provision of the commission's services;

(b) respecting the administration of the commission;

(c) respecting the process for changing the directors of the board and the chair of the commission and for setting the terms of office of the board and the chair;

(d) respecting the process for adding or removing members;

(e) respecting the fees to be charged by the commission for services provided to its customers or to any class of its customers;

(f) respecting the disposal of assets by the commission;

(g) respecting the process for disestablishment of the commission, including the treatment of assets and liabilities on disestablishment.

(2) The *Regulations Act* does not apply to the bylaws passed under subsection (1).

RSA 2000 cM-26 s602.07;2020 c25 s11

Meetings

602.1(1) Subject to subsection (2), sections 197 and 199 apply to the meetings of a commission.

(2) Notwithstanding sections 197 and 199, for the purposes of this Part, a reference in sections 197 and 199 to a council, councils and council committees shall be read as a reference to a board, boards and board committees, respectively.

RSA 2000 cM-26 s602.08;2015 c8 s55;2019 c22 s10(16);2020 c25 s11

Compliance with growth plan and ALSA regional plan

602.11 In carrying out its functions and in exercising its jurisdiction under this Act and other enactments, a commission must act in accordance with any applicable growth plan under Part 17.1 and any applicable ALSA regional plan.

RSA 2000 cM-26 s602.021;2020 c25 s11

Control of profit corporations

602.12 Division 9 of Part 3 does not apply to a commission.

RSA 2000 cM-26 s602.09;2016 c24 s89;2020 c25 s11

Division 2
Powers and Duties

Natural person powers

602.13 A commission has natural person powers, except to the extent that they are limited by this Act or any other enactment.

RSA 2000 cM-26 s602.1;2020 c25 s11

Service area

602.14 A commission may, as authorized by its bylaws, provide services

(a) within the boundaries of its members, and

(b) outside the boundaries of its members with approval

(i) from the other municipal authority within whose boundaries the services are to be provided, and

(ii) in the case of services to be provided in a part of a province or territory adjoining Alberta, the authority from that province or territory whose jurisdiction includes the provision of the services in that part of the province or territory.

RSA 2000 cM-26 s602.11;2020 c25 s11

Profit and surpluses

602.15 A commission may not

(a) operate for the purposes of making a profit, or

(b) distribute any of its surpluses to its members.

2020 c25 s11

(NOTE: Section 41(2) of the Provincial Administrative Penalties Act purports to amend section 602.15 as follows:

(2) Section 602.15(1)(a) is amended by striking out "or the Alberta Transportation Safety Board".

The amendment has not been incorporated because section 1(a) and "or the Alberta Transportation Safety Board" do not appear in this section.)

Traffic Safety Act

602.16 A commission that is authorized by its bylaws to provide transportation services is subject to the *Traffic Safety Act*.

RSA 2000 cM-26 s602.12;RSA 2000 cT-6 s205;2020 c25 s11

Acquisition of land

602.17(1) A commission may acquire an estate or interest in land in a province or territory adjoining Alberta if the local government within whose boundaries the land is located consents in writing to the acquisition.

(2) This section does not apply until the commission exercises the right of acquisition under subsection (1).

RSA 2000 cM-26 s602.125;2020 c25 s11

Expropriation

602.18(1) A commission may acquire by expropriation under the *Expropriation Act* an estate or interest in land for the purpose of providing a public utility or a transportation service.

(2) A commission may acquire by expropriation an estate or interest under subsection (1) in land that is outside the boundaries of its members only if the municipal authority in whose boundaries the land is located consents in writing to the acquisition.

RSA 2000 cM-26 s602.13;2020 c25 s11

Public utility disputes

602.19 If there is a dispute between a commission and another commission or a commission and any municipal authority with respect to

(a) rates, tolls or charges for a service that is a public utility,

(b) compensation for the acquisition by the commission of facilities used to provide a service that is a public utility, or

(c) the use of any road, square, bridge, subway or watercourse by the commission to provide a service that is a public utility,

any party involved in the dispute may submit the dispute to the Alberta Utilities Commission, and the Alberta Utilities Commission may issue an order on any terms and conditions that the Alberta Utilities Commission considers appropriate.

RSA 2000 cM-26 s602.14;2007 cA-37.2 s82(17);2020 c25 s11

Other disputes

602.2(1) If

(a) there is a dispute between a commission and another commission or a commission and any municipal authority and the matter in dispute is not under the jurisdiction of the Alberta Utilities Commission or the Alberta Transportation Safety Board or any other board or tribunal created by an enactment, or

(b) there is a dispute between a commission and a municipal authority, other than an improvement district or special area, in respect of an expropriation that requires the consent of the municipal authority under section 602.18(2),

any party involved in the dispute may submit the dispute to the Land and Property Rights Tribunal.

(2) If a dispute is submitted to the Land and Property Rights Tribunal, each party involved in the dispute must submit a written statement to the Tribunal and to the other parties involved in the dispute that sets out

(a) a summary of the facts and its position in the dispute, and

(b) an address to which any notice or decision of the Tribunal is to be sent.

(3) The Land and Property Rights Tribunal must hold a hearing after the written statements have been submitted, or after the expiry of a time period established by the Tribunal for submission of the statements, whichever occurs first.

RSA 2000 cM-26 s602.15;RSA 2000 cT-6 s205;
2007 cA-37.2 s82(17);2020 cL-2.3 s24(28);2020 c25 s11

Order of Land and Property Rights Tribunal

602.21(1) After hearing a dispute under section 602.2(3), the Land and Property Rights Tribunal may make any order it considers appropriate.

(2) The order under subsection (1) may

(a) include terms and conditions, and

(b) be effective on a future date or for a limited time.

(3) The Land and Property Rights Tribunal must send its order, and its reasons if requested, to the parties involved in the dispute.

(4) An order of the Land and Property Rights Tribunal under this section is binding on the parties involved in the dispute.

RSA 2000 cM-26 s602.16;2020 cL-2.3 s24(41);2020 c25 s11

Division 3
Financial Matters

Financial year

602.22 The financial year of a commission is the calendar year.

RSA 2000 cM-26 s602.18;2020 c25 s11

Operating budget

602.23(1) A commission must adopt an operating budget for each calendar year.

(2) An operating budget must include the estimated amount of each of the following expenditures and transfers:

(a) the amount needed to enable the commission to provide its services;

(b) the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;

(c) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for any public utility the commission is authorized to provide;

(d) the amount to be transferred to reserves;

(e) the amount to be transferred to the capital budget;

(f) the amount needed to recover any shortfall as required under section 602.24.

(3) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:

(a) fees for services provided;

(b) grants;

(c) transfers from the commission's accumulated surplus funds or reserves;

(d) any other source of revenue.

(4) The estimated revenue and transfers under subsection (3) must be at least sufficient to pay the estimated expenditures and transfers under subsection (2).

(5) The Minister may make regulations respecting budgets and that define terms used in this section that are not defined in section 602.01.

RSA 2000 cM-26 ss602.19,602.2;2020 c25 s11

Financial shortfall

602.24(1) Subject to subsection (2), section 244 applies to a commission.

(2) Notwithstanding section 244, for the purposes of this Part, a reference in section 244 to a municipality shall be read as a reference to a commission.

RSA 2000 cM-26 s602.21;2020 c25 s11

Capital budget

602.25(1) Subject to subsection (2), sections 245 and 246 apply to a commission.

(2) Notwithstanding sections 245 and 246, for the purposes of this Part, a reference in section 245 to each council shall be read as a reference to each board.

RSA 2000 cM-26 s602.22;2020 c25 s11

Expenditure of money

602.26(1) A commission may make an expenditure only if it is

(a) included in the commission's operating budget or capital budget or otherwise authorized by its board,

(b) for an emergency, or

(c) legally required to be paid.

(2) Each board must establish procedures to authorize and verify expenditures that are not included in a budget.

(3) If the Minister establishes a budget for a commission by virtue of section 244(3), the commission may not make an expenditure that is not included in the budget unless the expenditure is

(a) authorized by the Minister,

(b) for an emergency, or

(c) legally required to be paid.

RSA 2000 cM-26 s602.24;2020 c25 s11

Annual budget

602.27(1) For the purpose of this section, "annual budget" means an annual budget as defined in section 241(a.02).

(2) A commission may adopt an annual budget in a format that is consistent with its financial statements.

(3) For the purpose of section 602.26, the adoption of an annual budget is equivalent to the adoption of an operating budget under section 602.23 or the adoption of a capital budget under section 602.25.

2020 c25 s11

Civil liability of directors re expenditure

602.28(1) Subject to subsection (2), a director of a board who

(a) makes an expenditure that is not authorized under section 602.26,

(b) votes to spend money that has been obtained under a borrowing on something that is not within the purpose for which the money was borrowed, or

(c) votes to spend money that has been obtained under a grant on something that is not within the purpose for which the grant was given

is liable to the commission for the expenditure or amount spent.

(2) A director is not liable under subsection (1)(b) if spending the money is allowed under section 602.3.

(3) If more than one director of the board is liable to the commission under this section in respect of a particular expenditure or amount spent, the directors are jointly and severally liable to the commission for the expenditure or amount spent.

(4) The liability under this section may be enforced by action by

(a) the commission,

(b) a member of the commission,

(c) a taxpayer of a member of the commission, or

(d) a person who holds a security under a borrowing made by the commission.

RSA 2000 cM-26 s602.3;2020 c25 s11

Authorized investments

602.29 A commission may invest its money only in the investments referred to in section 250(2)(a) to (d).

RSA 2000 cM-26 s602.26;2020 c25 s11

Use of borrowed money

602.3(1) Subject to subsection (2), section 253 applies to a commission.

(2) Notwithstanding section 253, for the purposes of this Part, a reference in section 253 to a municipality shall be read as a reference to a commission.

RSA 2000 cM-26 s602.27;2020 c25 s11

Borrowing

602.31 No commission may make a borrowing if the borrowing will cause the commission to exceed its debt limit, unless the borrowing is approved by the Minister.

RSA 2000 cM-26 s602.28;2020 c25 s11

Debt limit regulations

602.32(1) The Minister may make regulations

(a) respecting how a debt limit for a commission is determined;

(b) defining debt for the purposes of determining whether a commission has exceeded its debt limit, and the definition may include anything related to a commission's finances.

(2) The regulations made under this section may establish different methods of determining debt limits and different definitions of debt for different commissions.

RSA 2000 cM-26 s602.29;2020 c25 s11

Civil liability of directors re borrowing

602.33(1) When a commission makes a borrowing that causes the commission to exceed its debt limit, a director of the board who voted to authorize the borrowing is liable to the commission for the amount borrowed, unless the borrowing has been approved by the Minister.

(2) If subsection (1) applies to more than one director of the board, the directors are jointly and severally liable to the commission for the amount borrowed.

(3) The liability under this section may be enforced by action by

(a) the commission,

(b) a member of the commission,

(c) a taxpayer of a member of the commission, or

(d) a person who holds a security under a borrowing made by the commission.

RSA 2000 cM-26 s602.3;2020 c25 s11

Loans and guarantees

602.34 A commission may not lend money or guarantee the repayment of a loan.

RSA 2000 cM-26 s602.31;2020 c25 s11

Financial information return

602.35(1) Each commission must prepare a financial information return respecting the financial affairs of the commission for the immediately preceding calendar year.

(2) The Minister may establish requirements respecting the financial information return, including requirements respecting the accounting principles and standards to be used in preparing the return.

RSA 2000 cM-26 s602.32;2020 c25 s11

Audited financial statements

602.36 Each commission must prepare audited annual financial statements for the immediately preceding calendar year.

RSA 2000 cM-26 s602.33;2020 c25 s11

Distribution of returns and statements

602.37 Each commission must submit its financial information return and audited annual financial statements to the Minister and each member of the commission by May 1 of the year following the year for which the return and statements have been prepared.

RSA 2000 cM-26 s602.34;2020 c25 s11

Division 4
Minister's Powers

Inspection

602.38(1) The Minister may require any matter connected with the management, administration or operation of any commission to be inspected

(a) on the Minister's initiative, or

(b) on the request of a member of the commission.

(2) For the purposes of subsection (1), the management, administration or operation of a commission includes

(a) the affairs of the commission,

(b) the conduct of a director of the board or of an employee or agent of the commission, and

(c) the conduct of a person who has an agreement with the commission relating to the duties or obligations of the commission or the person under the agreement.

(3) The Minister may appoint one or more persons as inspectors for the purposes of carrying out inspections under this section.

(4) An inspector

(a) may require the attendance of any director of the board, any officer of the commission or any other person whose presence the inspector considers necessary during the course of an inspection, and

(b) has the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act*.

(5) When required to do so by an inspector, a commission must produce for examination and inspection all the books and records of the commission.

(6) After the completion of an inspection, the inspector must make a report to the Minister and, if the inspection was made at the request of a member of the commission, to the member and the commission.

RSA 2000 cM-26 s602.35;2020 c25 s11

Directions and dismissal

602.39(1) If because of an inspection under section 602.38 or a report of an official administrator under section 602.41 the Minister considers that a commission is managed in an irregular, improper or improvident manner, the Minister may by order direct the board to take any action that the Minister considers proper in the circumstances.

(2) If an order of the Minister under this section is not carried out to the satisfaction of the Minister and the Minister considers that the commission continues to be managed in an irregular, improper or improvident manner, and all reasonable efforts to resolve the situation have been attempted and have been unsuccessful, the Minister may make one or more of the following orders:

(a) an order suspending the authority of the board to make bylaws in respect of any matter specified in the order;

(b) an order exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) an order removing a suspension of bylaw-making authority, with or without conditions;

(d) an order withholding money otherwise payable by the Government to the commission pending compliance with an order of the Minister;

(e) an order repealing, amending and making policies and procedures with respect to the commission;

(f) an order requiring or prohibiting any other action as necessary to ensure an order is complied with;

(g) an order dismissing the board or any director of the board.

(3) Before making an order under subsection (2), the Minister must give the commission notice of the intended order and at least 14 days in which to respond.

(4) If an order of the Minister under this section is not carried out to the satisfaction of the Minister, the Minister may dismiss the board or any director of the board.

(5) On the dismissal of the board or of any director of the board, the Minister may direct that a new board or director be appointed or may appoint a new board or director.

(6) The Minister may appoint an official administrator

(a) on the dismissal of a board, or

(b) on the dismissal of one or more directors of the board if the remaining directors do not constitute a quorum.

(7) An official administrator appointed under subsection (6) has all the powers and duties of the board.

RSA 2000 cM-26 s602.36;2017 c13 s1(52);2020 c25 s11

Official administrator as supervisor

602.4(1) The Minister may at any time appoint an official administrator to supervise a commission and the board.

(2) As long as the appointment of an official administrator under this section continues,

(a) no bylaw or resolution that authorizes the commission to incur a liability or to dispose of the money or property of the commission has any effect until the bylaw or resolution has been approved in writing by the official administrator, and

(b) the official administrator may at any time within 30 days after the passing of any bylaw or resolution disallow it, and the bylaw or resolution so disallowed becomes and is deemed to have always been void.

RSA 2000 cM-26 s602.37;2020 c25 s11

Reports of official administrators

602.41 An official administrator appointed under section 602.39(6) or 602.4 shall on request of the Minister, and may at any other time, report to the Minister on

(a) any matter respecting the commission, or the board or the administration of the commission,

(b) any matter respecting the provision of services by the commission, or

(c) any other matter that the Minister may consider necessary.

2017 c13 s1(53);2020 c25 s11

Enforcement when commission under supervision

602.42(1) If the Minister considers that a commission has, while under the supervision of an official administrator,

(a) incurred a liability or disposed of money or property without the written approval of the official administrator required by section 602.4(2)(a), or

(b) acted on a bylaw or resolution that has been disallowed by the official administrator under section 602.4(2)(b),

the Minister may take any necessary measures to address the situation, including, without limitation, making one or more orders referred to in section 602.39(2)(a) to (g).

(2) Before making an order under subsection (1), the Minister must give the commission notice of the intended order and at least 14 days in which to respond.

2017 c13 s1(53);2020 c25 s11

Remuneration for official administrator

602.43 When an official administrator is appointed for a commission by the Minister under this Part, the remuneration and expenses of the official administrator as set by the Minister must, if required by the Minister, be paid by the commission.

RSA 2000 cM-26 s602.38;2020 c25 s11

Providing Minister with copies and information

602.44(1) The Minister may direct a commission to provide

(a) a copy of any document in its possession, or

(b) any information or statistics respecting the commission

to the Minister within the time specified by the Minister.

(2) A commission must comply with a direction of the Minister under this section and provide any copy, information or statistics to the Minister without charge.

(3) This section does not apply to documents prepared or information acquired by a commission that is subject to any type of legal privilege, including solicitor-client privilege.

RSA 2000 cM-26 s602.381;2020 c25 s11

Ministerial orders

602.45(1) In addition to any other orders that the Minister may make under this Part, the Minister may

(a) by order take any action that a commission or a board may or must take under this Part, or

(b) make an order providing for any other matter that the Minister considers necessary for carrying out the purposes of this Part.

(2) If there is a conflict or inconsistency between an order made by the Minister under subsection (1) and an action taken by a commission or a board, the Minister's order prevails to the extent of the conflict or inconsistency.

(3) The *Regulations Act* does not apply to an order made by the Minister under this Part.

2020 c25 s11

Ministerial regulations

602.46(1) The Minister may make regulations

(a) authorizing and respecting the use of electronic, telephonic or other communication methods to conduct meetings of a regional services commission;

(b) to remedy any confusion or inconsistency in applying the provisions of this Part.

(2) Regulations under subsection (1)(a) may apply generally or specifically and may modify the requirements in this Part to any extent the Minister considers necessary or appropriate to give effect to the regulations.

2020 c25 s11;2022 c16 s9(76)

Division 5
Transitional Provisions and Ministerial Regulations

Transitional provisions

602.47(1) In this Division,

(a) "continued commissions" means the regional services commissions established and existing under the former provisions before this Part comes into force;

(b) "former provisions" means the provisions in Part 15.1 of this Act in force immediately before the coming into force of this Division.

(2) Continued commissions continue as regional services commissions as if the continued commissions are established under this Part.

(3) The bylaws and resolutions of the continued commissions continue until repealed, amended or replaced by the boards of the continued commissions.

(4) The members, the boards and the chairs of the continued commissions continue until changed according to the bylaws amended or replaced under subsection (3).

(5) On the coming into force of this Part, all liabilities, assets, rights, duties, functions and obligations of continued commissions

continue to have effect until expired or amended under this Part or any other enactment.

(6) A reference to commissions in any enactment, regulation, order, bylaw, certificate of title, agreement or any other instrument is continued.

(7) Within one year after the coming into force of this Part, all continued commissions must ensure that the bylaws of the continued commissions conform to the requirements in section 602.09.

(8) The Minister may issue an order listing all the continued commissions continued under this section.

2020 c25 s11

Ministerial regulations

602.48 The Minister may make regulations to deal with any difficulty or impossibility resulting from transitioning to this Part from the former provisions.

2020 c25 s11

Part 16
Miscellaneous

Lieutenant Governor in Council regulations

603(1) The Lieutenant Governor in Council may make regulations

(a) for any matter that the Minister considers is not provided for or is insufficiently provided for in this Act;

(b) restricting the power or duty of a council to pass bylaws.

(2) A regulation made under subsection (1) is repealed on the earliest of

(a) the coming into force of an amendment that adds the matter to this Act;

(b) the coming into force of a regulation that repeals the regulation made under subsection (1);

(c) two years after the regulation comes into force.

(3) The repeal of a regulation under subsection (2)(b) or (c) does not affect anything done, incurred or acquired under the authority of the regulation before the repeal of the regulation.

1994 cM-26.1 s603

Validation of regulations

603.1(1) Despite any decision of a court to the contrary made before or after the coming into force of this section,

(a) a regulation made under section 603(1) before the coming into force of this section, including a new regulation described in clause (c), is validated and declared for all purposes to have been validly made as of the date on which the regulation was made,

(b) everything done under a regulation referred to in clause (a) is validated and declared for all purposes to have been validly done, and

(c) where a regulation made under section 603(1) before the coming into force of this section (in this clause called the "former regulation") is repealed and another regulation made under section 603(1) (in this clause called the "new regulation") was substituted for it, the new regulation operates as a continuation of the former regulation except to the extent that the provisions of the new regulation are not in substance the same as those of the former regulation.

(2) For greater certainty and without limiting the generality of subsection (1)(b) and (c),

(a) the Minister's approval of the Capital Region Growth Plan under section 13(1) of the *Capital Region Board Regulation* (AR 49/2008)

(i) is validated and declared for all purposes to have been validly approved, and

(ii) continues to be valid as if it had been approved under section 13(1) of the *Capital Region Board Regulation* (AR 38/2012),

(b) the Minister's establishment of the Transitional Regional Evaluation Framework under section 20 of the *Capital Region Board Regulation* (AR 49/2008) is validated and declared for all purposes to have been validly established, and

(c) the Minister's establishment of the Regional Evaluation Framework under section 21 of the *Capital Region Board Regulation* (AR 17/2010)

(i) is validated and declared for all purposes to have been validly established, and

(ii) continues to be valid as if it had been established under section 21 of the *Capital Region Board Regulation* (AR 38/2012).

(3) Despite section 603(2), a regulation referred to in subsection (1) of this section that is in force on the coming into force of this section is repealed on the earliest of

(a) the coming into force of an amendment that adds the matter to this Act;

(b) the coming into force of a regulation that repeals the regulation;

(c) subject to subsection (3.1), June 30, 2017.

(3.1) For the purposes of the following regulations, subsection (3)(c) shall be read as June 30, 2018:

(a) *Alberta Central East Water Corporation Regulation* (AR 137/2013);

(b) *Aquatera Utilities Inc. Regulation* (AR 205/2013);

(c) *Aqueduct Utilities Corporation Regulation* (AR 92/2012);

(d) *Chestermere Utilities Incorporated Regulation* (AR 163/2013);

(e) *Extension of Linear Property Regulation* (AR 207/2012);

(f) *NEW water Ltd. Regulation* (AR 159/2012);

(g) *Newell Regional Services Corporation Regulation* (AR 153/2012);

(h) *Peace Regional Waste Management Company Regulation* (AR 41/2011).

(4) Subsection (3) does not apply to the following regulations:

(a) *Proceedings Before the Board Clarification Regulation* (AR 176/2011);

(b) *Equalized Assessment Variance Regulation, 2012* (AR 195/2011);

(c) *Capital Region Board Regulation* (AR 38/2012);

(d) *Municipal Emergency Exemption Regulation* (AR 142/2013).

2013 c17 s4;2017 c13 s1(54)

Ministerial regulations

604 The Minister may make regulations

(a) repealed 2022 c16 s9(77);

(b) respecting the determination of the population of a municipality or other geographic area and establishing requirements for a municipality to conduct a census and provide information concerning population to the Minister;

(c) respecting the administration, operation and management of specialized municipalities;

(d) prescribing forms for the purposes of this Act;

(e) respecting the content or form of anything required to be done by a municipality under this Act.

RSA 2000 cM-26 s604;2022 c16 s9(77)

Determining population

604.1(1) The Minister may determine and by order specify the population of a municipal authority or other geographic area for any purpose under this Act.

(2) Where the Minister considers it appropriate to do so, the Minister may adopt a determination of the population of a municipal authority or other geographic area made by another person or entity, and where the Minister does so the adoption of that determination is to be considered the Minister's determination of that population for the purposes of subsection (1).

2022 c16 s9(78)

Altering dates and time periods

605(1) When this Act, the regulations or a bylaw specifies a certain number of days or a day on or by which

(a) something is to be done, or

(b) certain proceedings are to be taken,

and the day that the thing is to be done or proceedings are to be taken is a holiday, the thing or proceedings must be done or taken on or by the next day that is not a holiday.

(2) When this Act or the regulations specify a certain number of days or a day on or by which

(a) something is to be done, or

(b) proceedings are to be taken,

the Minister may by order specify another number of days or another day for doing it or taking proceedings.

(3) An order under subsection (2) may be made at any time before or after the day that the thing is to be done or proceedings are to be taken and the time for doing any other thing that is determined in relation to that day is subject to a like delay.

(4) Anything done or proceedings taken within the number of days or by the day specified in an order under subsection (2) is as valid as if it had been done or taken within the number of days or by the day specified in this Act or the regulations.

1994 cM-26.1 s605

Requirements for advertising

606(1) The requirements of this section apply when this or another enactment requires a bylaw, resolution, meeting, public hearing or something else to be advertised by a municipality, unless this or another enactment specifies otherwise.

(2) Notice of the bylaw, resolution, meeting, public hearing or other thing must be

(a) published at least once a week for 2 consecutive weeks in at least one newspaper or other publication circulating in the area to which the proposed bylaw, resolution or other thing relates, or in which the meeting or hearing is to be held,

(b) mailed or delivered to every residence in the area to which the proposed bylaw, resolution or other thing relates, or in which the meeting or hearing is to be held, or

(c) given by a method provided for in a bylaw under section 606.1.

(3) A notice of a proposed bylaw must be advertised under subsection (2) before second reading.

(4) A notice of a proposed resolution must be advertised under subsection (2) before it is voted on by council.

(5) A notice of a meeting, public hearing or other thing must be advertised under subsection (2) at least 5 days before the meeting, public hearing or thing occurs.

(6) A notice must contain

(a) a statement of the general purpose of the proposed bylaw, resolution, meeting, public hearing or other thing,

(b) the address where a copy of the proposed bylaw, resolution or other thing, and any document relating to it or to the meeting or public hearing may be inspected,

(c) in the case of a bylaw or resolution, an outline of the procedure to be followed by anyone wishing to file a petition in respect of it, and

(d) in the case of a meeting or public hearing, the date, time and place where it will be held.

(7) A certificate of a designated officer certifying that something has been advertised in accordance with this section is proof, in the absence of evidence to the contrary, of the matters set out in the certificate.

(8) The certificate is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

RSA 2000 cM-26 s606;2015 c8 s56;2017 c13 s3

Advertisement bylaw

606.1(1) A council may by bylaw provide for one or more methods, which may include electronic means, for advertising proposed bylaws, resolutions, meetings, public hearings and other things referred to in section 606.

(2) Before making a bylaw under subsection (1), council must be satisfied that the method the bylaw would provide for is likely to bring proposed bylaws, resolutions, meetings, public hearings and other things advertised by that method to the attention of substantially all residents in the area to which the bylaw, resolution or other thing relates or in which the meeting or hearing is to be held.

(3) Council must conduct a public hearing before making a bylaw under subsection (1).

(4) A notice of a bylaw proposed to be made under subsection (1) must be advertised in a manner described in section 606(2)(a) or (b) or by a method provided for in a bylaw made under this section.

(5) A notice of a bylaw proposed to be made under subsection (1) must contain

(a) a statement of the general purpose of the proposed bylaw,

(b) the address or website where a copy of the proposed bylaw may be examined, and

(c) an outline of the procedure to be followed by anyone wishing to file a petition in respect of the proposed bylaw.

(6) A bylaw passed under this section must be made available for public inspection.

2015 c8 s57;2017 c13 s3

Service of documents

607 The service of a document on a municipality is sufficient if

(a) the document is served personally on the chief administrative officer or a person working for the municipality in the office of the chief administrative officer,

(b) the document is sent by certified or registered mail to the chief administrative officer at the municipality's office and the document is delivered to the municipality's office, or

(c) the document is sent to the municipality by electronic means in accordance with a bylaw made by the municipality.

RSA 2000 cM-26 s607;2015 c8 s58

Sending documents

608(1) Where this Act or a regulation or bylaw made under this Act requires a document to be sent to a person, the document may be sent by electronic means if

(a) the recipient has consented to receive documents from the sender by those electronic means and has provided an e-mail address, website or other electronic address to the sender for that purpose, and

(b) it is possible to make a copy of the document from the electronic transmission.

(2) In the absence of evidence to the contrary, a document sent by electronic means in accordance with subsection (1) is presumed to have been received 7 days after it was sent unless the regulations under subsection (4) provide otherwise.

(3) For greater certainty, a reference in this Act to a mailing address is to be interpreted as including an electronic address referred to in subsection (1)(a) if the requirements of subsection (1) are met.

(4) The Minister may make regulations respecting the circumstances in which the presumption in subsection (2) does not apply.

RSA 2000 cM-26 s608;2016 c24 s90

Bylaws for sending certain documents electronically

608.1(1) Despite section 608, a council may by bylaw establish a process for sending assessment notices, tax notices and other notices, documents and information under Part 9, 10 or 11 or the regulations under Part 9, 10 or 11 by electronic means.

(2) A council may by bylaw establish a process for sending forms of notice under section 149(2) or (3) of the *Education Act* by electronic means.

(3) Before making a bylaw under this section, the council must be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the notices, documents and information being sent.

(4) Before making a bylaw under this section, the council must give notice of the proposed bylaw in a manner the council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it.

(5) A bylaw under subsection (1) or (2) must provide for a method by which persons may opt to receive the notice, document or information by electronic means.

(6) The sending by electronic means of any notice, document or information referred to in subsection (1) or (2) is valid only if the person to whom it is sent has opted under the bylaw to receive it by those means.

2019 c22 s10(17)

Adverse possession of land

609 No person can acquire an estate or interest in land owned by a municipality by adverse or unauthorized possession, occupation, enjoyment or use of the land.

1994 cM-26.1 s609

Lost or unclaimed property

610(1) Lost or unclaimed property coming into the possession of a municipality must be retained for at least 30 days from the date it comes into possession of the municipality unless it is unsafe, unsanitary or perishable, in which case it may be disposed of at any time.

(2) If property is not claimed within 30 days, it becomes the property of the municipality and the municipality may dispose of the property by public auction or as the council directs.

(3) The purchaser of lost or unclaimed property is the absolute owner of it.

(4) A prior owner of lost or unclaimed property is entitled to the proceeds of the sale less all expenses incurred by the municipality if the prior owner makes a claim to the municipality within 90 days after the date of the sale.

(5) If the sale proceeds are not claimed within 90 days from the date of sale, the rights of any prior owner to the sale proceeds are extinguished and the sale proceeds belong to the municipality.

1994 cM-26.1 s610

Unclaimed utility deposits

611(1) If money is deposited with a municipality as a deposit for the payment of an account for a service or product and remains unclaimed for one year after the depositor's account is discontinued, the amount of the deposit may be transferred to the general revenue of the municipality.

(2) The municipality is liable to repay the amount of the deposit to the person lawfully entitled to it for a period of 7 years following the discontinuance of the account.

1994 cM-26.1 s611

Certified copies

612(1) A copy of a bylaw, resolution or record of a municipality certified by a designated officer as a true copy of the original is proof, in the absence of evidence to the contrary, of the bylaw, resolution or record.

(2) The certificate of the designated officer is admissible in evidence without proof of the appointment or signature of the person who signed the certificate.

(3) When a copy of a bylaw or resolution certified in accordance with this section is filed with the clerk of a court, the court must take judicial notice of it when an action is brought in the court.

1994 cM-26.1 s612

Calgary Charter

613 The provisions of the Calgary Charter relating to the land, buildings, plants and equipment of the water supply and distribution system commonly known as the Glenmore Dam, and the provisions of the Calgary Charter relating in particular to the

assessment and taxation of it by the Municipal District of Springbank, continue to apply.

1994 cM-26.1 s613

614 Repealed 1994 cR-9.07 s25(24).

Crowsnest Pass

615(1) In this section, "Crowsnest Pass" means the Municipality of Crowsnest Pass.

(2) The Minister may make regulations that apply to Crowsnest Pass respecting the following matters:

(a) the eligibility of Crowsnest Pass to receive grants under this or another enactment and the calculation of those grants;

(b) the authority to pass bylaws respecting fires, agreements for the prevention and control of fires and the application of the *Forest and Prairie Protection Act*;

(c) a scheme to adjust property boundaries so that property boundaries coincide with lines of occupation, including

(i) the application of Part 17,

(ii) road closures,

(iii) the duties of the Registrar of Land Titles,

(iv) the rights of property owners affected by the scheme, and

(v) any other matter the Minister considers necessary to implement the scheme.

1994 cM-26.1 s615;1995 c24 s87

Municipal emergency exemption

615.1(1) In this section,

(a) "disaster" means a disaster as defined in section 1(e) of the *Emergency Management Act*;

(b) "emergency" means an emergency as defined in section 1(f) of the *Emergency Management Act*.

(2) Where it appears to the Minister that a disaster or an emergency exists in a municipal authority, the Minister may by order, with respect to that municipal authority or an adjacent municipal authority,

(a) modify one or more provisions of this Act as they apply to the municipal authority,

(b) exempt the municipal authority from one or more provisions of this Act or bylaws made pursuant to this Act, or

(c) provide the municipal authority with specified authority in addition to that set out in this Act.

(3) The Minister may, in an order made under subsection (2),

(a) impose terms, conditions and timelines on the modification or exemption of a provision of this Act or a bylaw or the exercise of additional authority, and

(b) specify a date on which the order or any provision of it expires.

(4) The *Regulations Act* does not apply to an order made under subsection (2).

2013 c21 s2

Agreements under Aeronautics Act (Canada)

615.2(1) A municipality may, if authorized by regulation, enter into an agreement under section 5.81 of the *Aeronautics Act* (Canada).

(2) The Lieutenant Governor in Council may make regulations

(a) authorizing a municipality to enter into an agreement under section 5.81 of the *Aeronautics Act* (Canada);

(b) specifying the terms and conditions under which a municipality may enter into the agreement.

(3) The *Aeronautics Act Agreements (City of Medicine Hat and Cypress County) Regulation* (AR 33/2014) is deemed to have been made under this section.

2015 c8 s60

Part 17
Planning and Development

Definitions

616 In this Part,

(a) "adjacent land" means land that is contiguous to a parcel of land that is being subdivided or redesignated and includes

(i) land that would be contiguous if not for a highway, road, river or stream, and

(ii) any other land identified in a land use bylaw as adjacent land for the purpose of notification under sections 653, 679, 680 and 692;

(a.01) "agricultural operation" means an agricultural operation as defined in the *Agricultural Operation Practices Act*;

(a.1) "building" includes anything constructed or placed on, in, over or under land, but does not include a highway or road or a bridge that forms part of a highway or road;

(a.11) "community recreation facilities" means indoor municipal facilities used primarily by members of the public to participate in recreational activities conducted at the facilities;

(a.2) "community services reserve" means the land designated as community services reserve under Division 9;

(a.3) "conservation reserve" means the land designated as conservation reserve under Division 8;

(b) "development" means

(i) an excavation or stockpile and the creation of either of them,

(ii) a building or an addition to or replacement or repair of a building and the construction or placing of any of them on, in, over or under land,

(iii) a change of use of land or a building or an act done in relation to land or a building that results in or is likely to result in a change in the use of the land or building, or

(iv) a change in the intensity of use of land or a building or an act done in relation to land or a building that results in or is likely to result in a change in the intensity of use of the land or building;

(c) "development authority" means a development authority established pursuant to Division 3;

(d) "development permit" means a document that is issued under a land use bylaw and authorizes a development;

(e) "environmental reserve" means the land designated as environmental reserve under Division 8;

(f) "environmental reserve easement" means an easement created under Division 8;

(g) "former Act" means the *Planning Act*, RSA 1980 cP-9, *The Planning Act, 1977*, SA 1977 c89, *The Planning Act*, RSA 1970 c276 or *The Planning Act*, SA 1963 c43;

(h) "highway" means a provincial highway under the *Highways Development and Protection Act*;

(i) "instrument" means a plan of subdivision and an instrument as defined in the *Land Titles Act*;

(j) "intermunicipal service agency" means an intermunicipal service agency established under Division 3;

(j.1) "joint use and planning agreement" means an agreement under section 670.1;

(k) "land use bylaw" means a bylaw made under Division 5 and a bylaw made under section 27 of the *Historical Resources Act*;

(l) "land use policies" means the policies referred to in section 618.4;

(m) "lot" means

(i) a quarter section,

(ii) a river lot shown on an official plan, as defined in the *Surveys Act,* that is filed or lodged in a land titles office,

(iii) a settlement lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office,

(iv) a part of a parcel of land described in a certificate of title if the boundaries of the part are described in the certificate of title other than by reference to a legal subdivision, or

(v) a part of a parcel of land described in a certificate of title if the boundaries of the part are described in a certificate of title by reference to a plan of subdivision;

(m.1) "mediation" means a process involving a neutral person as a mediator who assists the parties to a matter that may be appealed under this Part and any other person brought in with the agreement of the parties to reach their own mutually acceptable settlement of the matter by structuring negotiations, facilitating communication and identifying the issues and interests of the parties;

(n) "municipal planning commission" means a municipal planning commission established under Division 3;

(o) "municipal reserve" means the land designated as municipal reserve under Division 8;

(p) "municipal and school reserve" means the land designated as municipal and school reserve under Division 8;

(q) "non-conforming building" means a building

(i) that is lawfully constructed or lawfully under construction at the date a land use bylaw affecting the building or the land on which the building is situated becomes effective, and

(ii) that on the date the land use bylaw becomes effective does not, or when constructed will not, comply with the land use bylaw;

(r) "non-conforming use" means a lawful specific use

(i) being made of land or a building or intended to be made of a building lawfully under construction at the date a land use bylaw affecting the land or building becomes effective, and

(ii) that on the date the land use bylaw becomes effective does not, or in the case of a building under construction will not, comply with the land use bylaw;

(r.1) "non-profit", in respect of a day care, senior citizens or special needs facility, means that the facility is owned or operated by a corporation or other entity established under a law of Canada or Alberta for a purpose other than to make a profit;

(r.2) "off-site levy" means a levy referred to in subsection 648(1.1)(a);

(s) "parcel of land" means the aggregate of the one or more areas of land described in a certificate of title or described in

a certificate of title by reference to a plan filed or registered in a land titles office;

(t) "*Planning Act*" means the *Planning Act*, RSA 1980 cP-9;

(u) "plan of subdivision" means a plan of survey prepared in accordance with the *Land Titles Act* for the purpose of effecting a subdivision;

(v) "public utility" means a system or works used to provide one or more of the following for public consumption, benefit, convenience or use:

(i) water or steam;

(ii) sewage disposal;

(iii) public transportation operated by or on behalf of the municipality;

(iv) irrigation;

(v) drainage;

(vi) fuel;

(vii) electric power;

(viii) heat;

(ix) waste management;

(x) telecommunications;

and includes the thing that is provided for public consumption, benefit, convenience or use;

(w) "public utility lot" means land required to be given under Division 8 for public utilities;

(x) "redevelopment area" means an area of land that is the subject of an area redevelopment plan;

(y) "Registrar" means Registrar as defined in the *Land Titles Act*;

(z) "reserve land" means environmental reserve, conservation reserve, municipal reserve, community services reserve, school reserve or municipal and school reserve;

(aa) "road" means road as defined in section 1(1), but does not include highway as defined in this Part;

(bb) "school board" means the board of trustees of a school division;

(cc) "school reserve" means the land designated as school reserve under Division 8;

(dd) "statutory plan" means an intermunicipal development plan, a municipal development plan, an area structure plan and an area redevelopment plan adopted by a municipality under Division 4;

(ee) "subdivision" means the division of a parcel of land by an instrument and "subdivide" has a corresponding meaning;

(ff) "subdivision authority" means a subdivision authority established under Division 3;

(gg) "subdivision and development appeal board" means a subdivision and development appeal board established under Division 3;

(hh) "subdivision and development regulations" mean regulations made under section 694(1).

RSA 2000 cM-26 s616;RSA 2000 c21(Supp) s3;2004 cH-8.5 s69; 2008 c37 s4;2012 cE-0.3 s279;2016 c24 s91;2019 c22 s10; 2020 c39 s10(3)

Purpose of this Part

617 The purpose of this Part and the regulations and bylaws under this Part is to provide means whereby plans and related matters may be prepared and adopted

(a) to achieve the orderly, economical and beneficial development, use of land and patterns of human settlement, and

(b) to maintain and improve the quality of the physical environment within which patterns of human settlement are situated in Alberta,

without infringing on the rights of individuals for any public interest except to the extent that is necessary for the overall greater public interest.

1995 c24 s95

Non-application of this Part

618(1) This Part and the regulations and bylaws under this Part do not apply when a development or a subdivision is effected only for the purpose of

(a) a highway or road,

(b) a well or battery within the meaning of the *Oil and Gas Conservation Act*, or

(c) a pipeline or an installation or structure incidental to the operation of a pipeline.

(2) This Part and the regulations and bylaws under this Part do not apply to

(a) the geographic area of a Metis settlement, or

(b) a designated area of Crown land in a municipal district or specialized municipality.

(2.1) This Part and the regulations and bylaws under this Part respecting development permits do not apply to a confined feeding operation or manure storage facility within the meaning of the *Agricultural Operation Practices Act* if the confined feeding operation or manure storage facility is the subject of an approval, registration or authorization under Part 2 of the *Agricultural Operation Practices Act*.

(3) The Minister responsible for the *Public Lands Act* may make regulations designating one or more areas of Crown land under that Minister's administration for the purposes of subsection (2)(b).

(4) The Lieutenant Governor in Council may, by regulation, exempt an action, person or thing from the application of all of or any provision of this Part or of the regulations or bylaws under this Part.

(5) The Lieutenant Governor in Council may include terms and conditions in a regulation under subsection (4).

RSA 2000 cM-26 s618;2020 c39 s10(4)

618.1 Repealed 2020 c39 s10(5).

Bylaws binding

618.2 No bylaw is binding in respect of a matter governed by this Part unless that bylaw is passed in accordance with this Part.

2016 c24 s92

ALSA regional plans

618.3(1) Anything done by any of the following under a provision in this Part or a regulation under this Part must be done in accordance with any applicable ALSA regional plan:

(a) a municipality;

(b) a council;

(c) a municipal planning commission;

(d) a subdivision authority;

(e) a development authority;

(f) a subdivision and development appeal board;

(g) the Land and Property Rights Tribunal;

(h) an entity to which authority is delegated under section 625(4).

(2) If there is a conflict or an inconsistency between anything that is done under a provision of this Part or a regulation under this Part and an applicable ALSA regional plan, the ALSA regional plan prevails to the extent of the conflict or the inconsistency.

2020 cL-2.3 s24(41);2020 c39 s10(6)

Land use policies

618.4(1) Every statutory plan, land use bylaw and action undertaken pursuant to this Part by a municipality, municipal planning commission, subdivision authority, development authority or subdivision and development appeal board or the Land and Property Rights Tribunal must be consistent with the land use policies established under subsection (2).

(2) The Lieutenant Governor in Council, on the recommendation of the Minister, may by regulation establish land use policies.

2020 cL-2.3 s24(41);2020 c39 s10(6)

Division 1
Other Authorizations, Compensation

NRCB, ERCB, AER, AEUB or AUC authorizations

619(1) A licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC prevails, in accordance with this section, over any statutory plan, land use bylaw, subdivision decision or development decision by a subdivision authority, development authority, subdivision and development appeal board, or the Land and Property Rights Tribunal or any other authorization under this Part.

(2) When an application is received by a municipality for a statutory plan amendment, land use bylaw amendment, subdivision approval, development permit or other authorization under this Part and the application is consistent with a licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC, the municipality must approve the application to the extent that it complies with the licence, permit, approval or other authorization granted under subsection (1).

(3) An approval of a statutory plan amendment or land use bylaw amendment under subsection (2)

(a) must be granted within 90 days after the application or a longer time agreed on by the applicant and the municipality, and

(b) is not subject to the requirements of section 692 unless, in the opinion of the municipality, the statutory plan amendment or land use bylaw amendment relates to matters not included in the licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC.

(4) If a municipality that is considering an application under subsection (2) holds a hearing, the hearing may not address matters already decided by the NRCB, ERCB, AER, AEUB or AUC except as necessary to determine whether an amendment to a statutory plan or land use bylaw is required.

(5) If a municipality does not approve an application under subsection (2) to amend a statutory plan or land use bylaw or the municipality does not comply with subsection (3), the applicant may appeal to the Land and Property Rights Tribunal by filing with the Tribunal

(a) a notice of appeal, and

(b) a statutory declaration stating why mediation was unsuccessful or why the applicant believes that the municipality was unwilling to attempt to use mediation.

(6) The Land and Property Rights Tribunal, on receiving a notice of appeal and statutory declaration under subsection (5),

(a) must commence a hearing within 60 days after receiving the notice of appeal and statutory declaration and give a written decision within 30 days after concluding the hearing, and

(b) is not required to notify or hear from any person other than the applicant and the municipality against whom the appeal is launched.

(7) The Land and Property Rights Tribunal, in hearing an appeal under subsection (6), may only hear matters relating to whether the proposed statutory plan or land use bylaw amendment is consistent with the licence, permit, approval or other authorization granted under subsection (1).

(8) In an appeal under this section, the Land and Property Rights Tribunal may

(a) order the municipality to amend the statutory plan or land use bylaw in order to comply with a licence, permit, approval or other authorization granted by the NRCB, ERCB, AER, AEUB or AUC, or

(b) dismiss the appeal.

(9) Section 692 does not apply when the statutory plan or land use bylaw is amended pursuant to a decision of the Land and Property Rights Tribunal under subsection (8)(a).

(10) A decision under subsection (8) is final but may be appealed by the applicant or the municipality in accordance with section 688.

(11) In this section, "NRCB, ERCB, AER, AEUB or AUC" means the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator, Alberta Energy and Utilities Board or Alberta Utilities Commission.

(12) Repealed 2020 c39 s10(7).

RSA 2000 cM-26 s619;2007 cA-37.2 s82(14);2009 cA-26.8 s83;2012 cR-17.3 s95;2020 cL-2.3 s24(29);2020 c39 s10(7)

Conditions prevail

620 A condition of a licence, permit, approval or other authorization granted pursuant to an enactment by the Lieutenant Governor in Council, a Minister, a Provincial agency or Crown-controlled organization as defined in the *Financial Administration Act* or a delegated person as defined in Schedule 10 to the *Government Organization Act* prevails over any condition of a development permit that conflicts with it.

1995 c24 s95

Compensation

621(1) Except as provided in this Part and in section 28 of the *Historical Resources Act*, nothing in this Part or the regulations or bylaws under this Part gives a person a right to compensation.

(2) Subsection (1) applies only to this Part and does not create, extinguish or affect rights created, extinguished or affected by the rest of this Act.

1995 c24 s95

Division 2
Land Use Policies

622 Repealed 2020 c39 s10(8).

Division 3
Planning Authorities

Subdivision authority and development authority

623 A council must, by bylaw, provide for

(a) a subdivision authority to exercise subdivision powers and duties on behalf of the municipality, and

(b) subject to section 641, a development authority to exercise development powers and perform duties on behalf of the municipality.

RSA 2000 cM-26 s623;2020 c39 s10(9)

624 Repealed 2020 c39 s10(10).

Planning authorities

625(1) The council of a municipality may, by bylaw,

(a) establish a municipal planning commission, or

(b) authorize the municipality to enter into an agreement with one or more municipalities to establish

(i) an intermunicipal planning commission, or

(ii) an intermunicipal service agency.

(2) An intermunicipal planning commission is deemed to be a municipal planning commission for the purposes of this Part.

(3) The bylaw establishing a municipal planning commission and the agreement establishing an intermunicipal planning commission must

(a) provide for the applicable matters described in section 145(b),

(b) prescribe the functions and duties of the commission, including but not limited to subdivision and development powers and duties, and

(c) in the case of an intermunicipal planning commission, provide for its dissolution.

(4) The council of a municipality may make a bylaw authorizing a municipality to delegate, by agreement, any of its subdivision authority or development authority powers, duties or functions to

(a) a municipal planning commission,

(b) a regional services commission, or

(c) an intermunicipal service agency.

RSA 2000 cM-26 s625;2020 c39 s10(11)

626 Repealed 2020 c39 s10(12).

Appeal board established

627(1) A council must by bylaw

(a) establish a subdivision and development appeal board, or

(b) authorize the municipality to enter into an agreement with one or more municipalities to establish an intermunicipal subdivision and development appeal board,

or both.

(2) An intermunicipal subdivision and development appeal board is a subdivision and development appeal board for the purposes of this Part.

(3) Unless an order of the Minister authorizes otherwise, a panel of a subdivision and development appeal board hearing an appeal must not have more than one councillor as a member.

(4) The following persons may not be appointed as members of a subdivision and development appeal board:

(a) an employee of the municipality;

(b) a person who carries out subdivision or development powers, duties and functions on behalf of the municipality;

(c) a member of a municipal planning commission.

(5) A member of a subdivision and development appeal board may not participate in a hearing of the subdivision and development appeal board unless the member is qualified to do so in accordance with the regulations made under section 627.3(b).

RSA 2000 cM-26 s627;2016 c24 s94;2020 c39 s10(13)

Clerks

627.1(1) A council that establishes or authorizes the establishment of a subdivision and development appeal board, including an intermunicipal subdivision and development appeal board, must appoint or authorize the appointment of one or more clerks of the subdivision and development appeal board.

(2) A person appointed as a clerk of a subdivision and development appeal board may also hold an appointment under section 456 as a clerk of an assessment review board.

(3) No person is eligible for appointment as a clerk of a subdivision and development appeal board unless that person has successfully completed a training program in accordance with the regulations made under section 627.3(a).

(4) No subdivision authority or development authority is eligible for appointment under this section.

2015 c8 s61;2017 c13 s3;2019 c22 s10(19);2020 c39 s10(14)

627.2 Repealed 2020 c39 s10(15).

Regulations

627.3(1) The Minister may make regulations

(a) respecting training programs for the purposes of section 627.1(3);

(b) respecting qualifications for the purposes of section 627(5);

(c) authorizing and respecting the use of electronic, telephonic or other communication methods to conduct hearings of a subdivision and development appeal board.

(2) Regulations under subsection (1)(c) may apply generally or specifically and may modify the requirements in this Division to any extent the Minister considers necessary or appropriate to give effect to the regulations.

2015 c8 s61;2020 c39 s10(16);2022 c16 s9(79)

628 Repealed 2020 c39 s10(17).

Immunity

628.1(1) The members of a subdivision and development appeal 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.

(2) No member of a subdivision and development appeal board is liable for costs by reason of or in respect of an application for permission to appeal or an appeal under this Part.

2016 c24 s96

Appeal board evidence

629 A subdivision and development appeal board

(a) may, while carrying out its powers, duties and responsibilities, accept any oral or written evidence that it considers proper, whether admissible in a court of law or not, and is not bound by the laws of evidence applicable to judicial proceedings, and

(b) must make and keep a record of its proceedings, which may be in the form of a summary of the evidence presented at a hearing.

1995 c24 s95

Signature evidence

630(1) An order, decision, approval, notice or other thing made or given by a subdivision authority, development authority or subdivision and development appeal board may be signed on its behalf by a designated officer.

(2) An order, decision, approval, notice or other thing purporting to be signed by a designated officer pursuant to subsection (1) may be admitted in evidence as proof

(a) of the order, decision, approval, notice or other thing, and

(b) that the designated officer signing it was authorized to do so,

without proof of the signature or of the designation.

1995 c24 s95

Fees

630.1 A council may establish and charge fees for matters under this Part.

1996 c30 s55

630.2 Repealed 2020 c39 s10(18).

Division 4
Statutory Plans

Intermunicipal Development Plans

Intermunicipal development plans

631(1) Subject to subsections (2) and (3), 2 or more councils of municipalities that have common boundaries and that are not members of a growth region as defined in section 708.01 must, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land lying within the boundaries of the municipalities as they consider necessary.

(2) Subsection (1) does not require municipalities to adopt an intermunicipal development plan with each other if they agree that they do not require one, but any of the municipalities may revoke its agreement at any time by giving written notice to the other or others, and where that notice is given the municipalities must comply with subsection (1) within one year from the date of the notice unless an exemption is ordered under subsection (3).

(3) The Minister may, by order, exempt one or more councils from the requirement to adopt an intermunicipal development plan, and the order may contain any terms and conditions that the Minister considers necessary.

(4) Municipalities that are required under subsection (1) to adopt an intermunicipal development plan must have an intermunicipal development plan providing for all of the matters referred to in subsection (8) in place by April 1, 2020.

(5) If 2 or more councils that are required to adopt an intermunicipal development plan under subsection (1) do not have an intermunicipal development plan in place by April 1, 2020 because they have been unable to agree on a plan, they must immediately notify the Minister and the Minister must, by order, refer the matter to the Land and Property Rights Tribunal for its recommendations in accordance with Part 12.

(6) Where the Minister refers a matter to the Land and Property Rights Tribunal under this section, Part 12 applies as if the matter had been referred to the Tribunal under section 514(2).

(7) Two or more councils of municipalities that are not otherwise required to adopt an intermunicipal development plan under subsection (1) may, by each passing a bylaw in accordance with this Part or in accordance with sections 12 and 692, adopt an intermunicipal development plan to include those areas of land

lying within the boundaries of the municipalities as they consider necessary.

(8) An intermunicipal development plan

(a) must address

(i) the future land use within the area,

(ii) the manner of and the proposals for future development in the area,

(iii) the provision of transportation systems for the area, either generally or specifically,

(iv) the co-ordination of intermunicipal programs relating to the physical, social and economic development of the area,

(v) environmental matters within the area, either generally or specifically, and

(vi) any other matter related to the physical, social or economic development of the area that the councils consider necessary,

and

(b) must include

(i) a procedure to be used to resolve or attempt to resolve any conflict between the municipalities that have adopted the plan,

(ii) a procedure to be used, by one or more municipalities, to amend or repeal the plan, and

(iii) provisions relating to the administration of the plan.

(9) Despite subsection (8), to the extent that a matter is dealt with in a framework under Part 17.2, the matter does not need to be included in an intermunicipal development plan.

(10) In creating an intermunicipal development plan, municipalities must negotiate in good faith.

RSA 2000 cM-26 s631;2016 c24 s97;2019 c22 s10(20); 2020 cL-2.3 s24(30)

Order for intermunicipal development plan

631.1(1) The Minister may make regulations

(a) repealed 2019 c22 s10(21);

(b) respecting the matters to be included in an intermunicipal development plan.

(c) repealed 2019 c22 s10(21).

(1.1) After considering the recommendations of the Land and Property Rights Tribunal respecting a matter referred to the Tribunal under section 631(5), the Minister may, by order, require 2 or more municipal authorities to establish an intermunicipal development plan in accordance with the order by a date specified in the order.

(1.2) If the municipal authorities to whom an order under subsection (1.1) applies do not comply with the order, the Minister may make a further order establishing an intermunicipal development plan that is binding on the municipal authorities.

(2) Repealed 2019 c22 s10(21).

2009 cA-26.8 s83;2019 c22 s10(21);2020 cL-2.3 s24(31)

Municipal Development Plans

Municipal development plans

632(1) Every council of a municipality must by bylaw adopt a municipal development plan.

(2) Repealed 2016 c24 s98.

(2.1) Within 3 years after the coming into force of this subsection, a council of a municipality that does not have a municipal development plan must by bylaw adopt a municipal development plan.

(3) A municipal development plan

(a) must address

(i) the future land use within the municipality,

(ii) the manner of and the proposals for future development in the municipality,

(iii) the co-ordination of land use, future growth patterns and other infrastructure with adjacent municipalities if there is no intermunicipal development plan with respect to those matters in those municipalities,

(iv) the provision of the required transportation systems either generally or specifically within the municipality and in relation to adjacent municipalities, and

(v) the provision of municipal services and facilities either generally or specifically,

(b) may address

(i) proposals for the financing and programming of municipal infrastructure,

(ii) the co-ordination of municipal programs relating to the physical, social and economic development of the municipality,

(iii) environmental matters within the municipality,

(iv) the financial resources of the municipality,

(v) the economic development of the municipality, and

(vi) any other matter relating to the physical, social or economic development of the municipality,

(c) may contain statements regarding the municipality's development constraints, including the results of any development studies and impact analysis, and goals, objectives, targets, planning policies and corporate strategies,

(d) must contain policies compatible with the subdivision and development regulations to provide guidance on the type and location of land uses adjacent to sour gas facilities,

(e) must contain policies respecting the provision of municipal, school or municipal and school reserves, including but not limited to the need for, amount of and allocation of those reserves and the identification of school requirements in consultation with affected school boards,

(f) must contain policies respecting the protection of agricultural operations, and

(g) may contain policies respecting the provision of conservation reserve in accordance with section 664.2(1)(a) to (d).

(4) Repealed 2020 c39 s10(19).

RSA 2000 cM-26 s632;RSA 2000 c21(Supp) s4;2008 c37 s11;
2015 c8 s62;2016 c24 s98;2017 c13 s2(16);2020 c39 s10(19)

Area Structure Plans

Area structure plan

633(1) For the purpose of providing a framework for subsequent subdivision and development of an area of land, a council may by bylaw adopt an area structure plan.

(2) An area structure plan

(a) must describe

(i) the sequence of development proposed for the area,

(ii) the land uses proposed for the area, either generally or with respect to specific parts of the area,

(iii) the density of population proposed for the area either generally or with respect to specific parts of the area, and

(iv) the general location of major transportation routes and public utilities,

and

(b) may contain any other matters, including matters relating to reserves, as the council considers necessary.

(3) Repealed 2020 c39 s10(20).

RSA 2000 cM-26 s633;2015 c8 s63;2017 c13 s1(56);
2020 c39 s10(20)

Area Redevelopment Plans

Area redevelopment plans

634(1) A council may

(a) designate an area of the municipality as a redevelopment area for the purpose of any or all of the following:

(i) preserving or improving land and buildings in the area;

(ii) rehabilitating buildings in the area;

(iii) removing buildings from the area;

(iv) constructing or replacing buildings in the area;

(v) establishing, improving or relocating roads, public utilities or other services in the area;

(vi) facilitating any other development in the area,

(b) adopt, by bylaw, an area redevelopment plan,

(c) in accordance with this section and Division 6, provide for the imposition and collection of a levy to be known as a "redevelopment levy", and

(d) authorize a designated officer, with or without conditions, to perform any function with respect to the imposition and collection of that redevelopment levy.

(2) Repealed 2020 c39 s10(21).

RSA 2000 cM-26 s634;2015 c8 s64;2020 c39 s10(21)

Plan contents

635 An area redevelopment plan

(a) must describe

(i) the objectives of the plan and how they are proposed to be achieved,

(ii) the proposed land uses for the redevelopment area,

(iii) if a redevelopment levy is to be imposed, the reasons for imposing it, and

(iv) any proposals for the acquisition of land for any municipal use, school facilities, parks and recreation facilities or any other purposes the council considers necessary,

and

(b) may contain any other proposals that the council considers necessary.

1995 c24 s95

General Provisions

Statutory plan preparation

636(1) While preparing a statutory plan, a municipality must notify the following and provide a means for suggestions and representations to be made:

(a) any members of the public who may be affected by the plan;

(b) the school boards with jurisdiction in the area to which the plan preparation applies;

(c) in the case of a municipal development plan,

(i) any adjacent municipalities,

(ii) the Indian band of any adjacent Indian reserve, and

(iii) any adjacent Metis settlement;

(d) in the case of an area structure plan,

(i) where the land that is the subject of the plan is adjacent to another municipality, that municipality,

(ii) where the land that is the subject of the plan is within 1.6 kilometres of a provincial highway, the Minister responsible for the *Highways Development and Protection Act*, and

(iii) where the land that is the subject of the plan is adjacent to an Indian reserve or Metis settlement, the Indian band or Metis settlement.

(2) Subsection (1) does not apply to amendments to statutory plans.

RSA 2000 cM-26 s636;2008 c37 s11;2017 c13 s1(57);
2020 c39 s10(22)

Effect of plans

637 The adoption by a council of a statutory plan does not require the municipality to undertake any of the projects referred to in it.

1995 c24 s95

Consistency of plans

638(1) A municipal development plan must be consistent with any intermunicipal development plan in respect of land that is identified in both the municipal development plan and the intermunicipal development plan.

(2) An area structure plan and an area redevelopment plan must be consistent with

(a) any intermunicipal development plan in respect of land that is identified in both the area structure plan or area redevelopment plan, as applicable, and the intermunicipal development plan, and

(b) any municipal development plan.

(3) An intermunicipal development plan prevails to the extent of any conflict or inconsistency between

(a) a municipal development plan, an area structure plan or an area redevelopment plan, and

(b) the intermunicipal development plan

in respect of the development of the land to which the conflicting or inconsistent plans apply.

(4) A municipal development plan prevails to the extent of any conflict or inconsistency between

(a) an area structure plan or an area redevelopment plan, and

(b) the municipal development plan.

RSA 2000 cM-26 s638;2015 c8 s65;2020 c39 s10(23)

638.1 Repealed 2020 c39 s10(24).

Listing and publishing of policies

638.2(1) Every municipality must compile and keep updated a list of any policies that may be considered in making decisions under this Part

(a) that have been approved by council by resolution or bylaw, or

(b) that have been made by a body or person to whom powers, duties or functions are delegated under section 203 or 209,

and that do not form part of a bylaw made under this Part.

(2) The municipality must publish the following on the municipality's website:

(a) the list of the policies referred to in subsection (1);

(b) the policies described in subsection (1);

(c) a summary of the policies described in subsection (1) and of how they relate to each other and how they relate to any statutory plans and bylaws passed in accordance with this Part;

(d) any documents incorporated by reference in any bylaws passed in accordance with this Part.

(3) A development authority, subdivision authority, subdivision and development appeal board, the Land and Property Rights Tribunal or a court shall not have regard to any policy approved by a council or by a person or body referred to in subsection (1)(b) unless the policy is set out in the list prepared and maintained under subsection (1) and published in accordance with subsection (2).

(4) Repealed 2020 c39 s10(25).

2016 c24 s99;2020 cL-2.3 s24(41);2020 c39 s10(25)

Division 5
Land Use

639 Repealed 2020 c39 s10(26).

639.1 Repealed 2020 c39 s10(27).

Land use bylaw

640(1) Every municipality must pass a land use bylaw.

(1.1) A land use bylaw may prohibit or regulate and control the use and development of land and buildings in a municipality, including, without limitation, by

(a) imposing design standards,

(b) determining population density,

(c) regulating the development of buildings,

(d) providing for the protection of agricultural land, and

(e) providing for any other matter council considers necessary to regulate land use within the municipality.

(2) A land use bylaw

(a) must divide the municipality into districts of the number and area the council considers appropriate;

(b) must, unless the district is designated as a direct control district pursuant to section 641, prescribe with respect to each district,

(i) the one or more uses of land or buildings that are permitted in the district, with or without conditions, or

(ii) the one or more uses of land or buildings that may be permitted in the district at the discretion of the development authority, with or without conditions,

or both;

(c) must establish a method of making decisions on applications for development permits and issuing development permits for any development, including provision for

(i) the types of development permit that may be issued,

(ii) applying for a development permit,

(iii) processing an application for, or issuing, cancelling, suspending or refusing to issue, a development permit,

(iv) the conditions that are to be attached, or that the development authority may attach, to a development permit, either generally or with respect to a specific type of permit,

(v) how long any type of development permit remains in effect,

(vi) the discretion that the development authority may exercise with respect to development permits, and

(vii) any other matters necessary to regulate and control the issue of development permits that to the council appear necessary;

(d) must provide for how and to whom notice of the issuance of a development permit is to be given;

(e) must establish the number of dwelling units permitted on a parcel of land.

(3) A land use bylaw may identify additional land as adjacent land for the purpose of notification under sections 653, 679, 680 and 692.

(4) Repealed 2020 c39 s10(28).

(5) A land use bylaw may provide that when an application for a development permit or change in land use designation is refused another application with respect to the same lot

(a) for a development permit for the same or a similar use, or

(b) for a change in land use designation

may not be made by the same or any other applicant until the time stated in the land use bylaw has expired.

(6) A land use bylaw may authorize a development authority to decide on an application for a development permit even though the proposed development does not comply with the land use bylaw or is a non-conforming building if, in the opinion of the development authority,

(a) the proposed development would not

(i) unduly interfere with the amenities of the neighbourhood, or

(ii) materially interfere with or affect the use, enjoyment or value of neighbouring parcels of land,

and

(b) the proposed development conforms with the use prescribed for that land or building in the land use bylaw.

(7) A land use bylaw must be consistent with the applicable requirements of the regulations under the *Gaming, Liquor and Cannabis Act* respecting the location of premises described in a cannabis licence and distances between those premises and other premises.

(8) Despite this section or any other provision of this Act, the authority to pass a land use bylaw does not include the authority to pass a bylaw in respect of the use of a building or part of a building for residential purposes that has the effect of distinguishing between any individuals on the basis of whether they are related or unrelated to each other.

(9) The Minister may by order direct a municipality to amend its land use bylaw in respect of the use of a building or part of a building for residential purposes if the land use bylaw has the effect of distinguishing between senior citizens on the basis of whether they are related or unrelated to each other.

RSA 2000 cM-26 s640;2016 c24 s100;2017 c21 s28;
2020 c39 s10(28)

640.1 Repealed 2020 c39 s10(29).

Transitional — alternative time period in land use bylaw

640.2(1) In this section, "alternative time period" means an alternative time period authorized by section 640.1 of this Act as it read immediately before the coming into force of this section.

(2) Where, on the coming into force of this section, a land use bylaw providing for an alternative time period is in force, the provisions of the bylaw providing for the alternative time period continue to have effect for a period of 6 months beginning on the day this section comes into force.

2020 c39 s10(30)

Designation of direct control districts

641(1) The council of a municipality that has adopted a municipal development plan, if it wishes to exercise particular control over the use and development of land or buildings within an area of the municipality, may in its land use bylaw designate that area as a direct control district.

(2) If a direct control district is designated in a land use bylaw, the council may, subject to any applicable statutory plan, regulate and control the use or development of land or buildings in the district in any manner it considers necessary.

(3) In respect of a direct control district, the council may decide on a development permit application or may delegate the decision to a development authority with directions that it considers appropriate.

(4) Repealed 2015 c8 s66.

RSA 2000 cM-26 s641;2015 c8 s66

Permitted and discretionary uses

642(1) When a person applies for a development permit in respect of a development provided for by a land use bylaw pursuant to section 640(2)(b)(i), the development authority must, if the application otherwise conforms to the land use bylaw and is complete in accordance with section 683.1, issue a development permit with or without conditions as provided for in the land use bylaw.

(2) When a person applies for a development permit in respect of a development that may, in the discretion of a development authority, be permitted pursuant to section 640(2)(b)(ii), the development authority may, if the application is complete in accordance with section 683.1, issue a development permit with or without conditions as provided for in the land use bylaw.

(3) A decision of a development authority on an application for a development permit must be in writing, and a copy of the decision, together with a written notice specifying the date on which the written decision was given and containing any other information required by the regulations, must be given or sent to the applicant on the same day the written decision is given.

(4) If a development authority refuses an application for a development permit, the development authority must issue to the applicant a notice, in the form and manner provided for in the land use bylaw, that the application has been refused and provide the reasons for the refusal.

(5) Despite subsections (1) and (2), a development authority must not issue a development permit if the proposed development does not comply with the applicable requirements of regulations under the *Gaming, Liquor and Cannabis Act* respecting the location of premises described in a cannabis licence and distances between those premises and other premises.

RSA 2000 cM-26 s642;2016 cs24 s102;2017 c13 s1(58) ; 2017 c21 s28;2018 c11 s13;2020 c39 s10(31)

Non-conforming use and non-conforming buildings

643(1) If a development permit has been issued on or before the day on which a land use bylaw or a land use amendment bylaw comes into force in a municipality and the bylaw would make the development in respect of which the permit was issued a non-conforming use or non-conforming building, the development permit continues in effect in spite of the coming into force of the bylaw.

(2) A non-conforming use of land or a building may be continued but if that use is discontinued for a period of 6 consecutive months or more, any future use of the land or building must conform with the land use bylaw then in effect.

(3) A non-conforming use of part of a building may be extended throughout the building but the building, whether or not it is a non-conforming building, may not be enlarged or added to and no structural alterations may be made to it or in it.

(4) A non-conforming use of part of a lot may not be extended or transferred in whole or in part to any other part of the lot and no additional buildings may be constructed on the lot while the non-conforming use continues.

(5) A non-conforming building may continue to be used but the building may not be enlarged, added to, rebuilt or structurally altered except

(a) to make it a conforming building,

(b) for routine maintenance of the building, if the development authority considers it necessary, or

(c) in accordance with a land use bylaw that provides minor variance powers to the development authority for the purposes of this section.

(6) If a non-conforming building is damaged or destroyed to the extent of more than 75% of the value of the building above its foundation, the building may not be repaired or rebuilt except in accordance with the land use bylaw.

(7) The land use or the use of a building is not affected by a change of ownership or tenancy of the land or building.

1995 c24 s95

Acquisition of land designated for public use

644(1) If land is designated under a land use bylaw for use or intended use as a municipal public building, school facility, park or recreation facility and the municipality does not own the land, the municipality must within 6 months from the date the land is designated do one of the following:

(a) acquire the land or require the land to be provided as reserve land;

(b) commence proceedings to acquire the land or to require the land to be provided as reserve land and then acquire that land within a reasonable time;

(c) amend the land use bylaw to designate the land for another use or intended use.

(2) Subsection (1) does not apply if the Crown in right of Canada, the Crown in right of Alberta, an irrigation district, a board of a drainage district or a local authority, within 6 months from the date the land is designated under that subsection,

(a) acquires that land, or

(b) commences proceedings to acquire that land or requires that land to be provided as reserve land and then acquires it within a reasonable time.

(3) Subsection (1) does not apply to land designated by the municipality as conservation reserve.

RSA 2000 cM-26 s644;2016 cs24 s103

Stop order

645(1) Despite section 545, if a development authority finds that a development, land use or use of a building is not in accordance with

(a) this Part or a land use bylaw or regulations under this Part, or

(b) a development permit or subdivision approval,

the development authority may act under subsection (2).

(2) If subsection (1) applies, the development authority may, by written notice, order the owner, the person in possession of the land or building or the person responsible for the contravention, or any or all of them, to

(a) stop the development or use of the land or building in whole or in part as directed by the notice,

(b) demolish, remove or replace the development, or

(c) carry out any other actions required by the notice so that the development or use of the land or building complies with this Part, the land use bylaw or regulations under this Part, a development permit or a subdivision approval,

within the time set out in the notice.

(2.1) A notice referred to in subsection (2) must specify the date on which the order was made, must contain any other information required by the regulations and must be given or sent to the person or persons referred to in subsection (2) on the same day the decision is made.

(3) A person who receives a notice referred to in subsection (2) may appeal the order in the notice in accordance with section 685.

RSA 2000 cM-26 s645;2017 c13 s1(59);2022 c16 s9(80)

Enforcement of stop order

646(1) If a person fails or refuses to comply with an order directed to the person under section 645 or an order of a subdivision and development appeal board under section 687, the municipality may, in accordance with section 542, enter on the land or building and take any action necessary to carry out the order.

(2) A municipality may register a caveat under the *Land Titles Act* in respect of an order referred to in subsection (1) against the certificate of title for the land that is the subject of the order.

(3) If a municipality registers a caveat under subsection (2), the municipality must discharge the caveat when the order has been complied with.

1995 c24 s95

Division 6
Development Levies and Conditions

Redevelopment levies

647(1) If a person applies for a development permit in respect of development in a redevelopment area and the area redevelopment plan contains proposals for residential, commercial or industrial development, a redevelopment levy may be imposed on the applicant in accordance with the bylaw adopting the area redevelopment plan.

(2) A redevelopment levy imposed and collected must be used to provide, in respect of the redevelopment area,

(a) land for a park or land for school buildings designed for the instruction or accommodation of students, or

(b) land for new or expanded recreation facilities,

or both.

(3) On September 1, 1995 a redevelopment levy under the former Act continues as a redevelopment levy under this Part.

(4) A redevelopment levy imposed and collected under this Part or the former Act may be imposed and collected only once in respect of a development.

(5) A redevelopment levy imposed pursuant to this Part may vary between one class of development and another in a redevelopment area.

(6) If a redevelopment levy is collected, the municipality must pay that portion of the levy imposed to provide land for school buildings designed for the instruction or accommodation of students to the one or more school boards.

RSA 2000 cM-26 s647;2008 c37 s11

Off-site levy

648(1) In this section and sections 648.01 to 648.4,

(a) "facility" includes the facility, the associated infrastructure, the land necessary for the facility and related appurtenances referred to in subsection (2.1);

(b) "infrastructure" means the infrastructure, facilities and land required for the purposes referred to in subsection (2)(a) to (c.1);

(c) "stakeholder" means any person that will be required to pay an off-site levy when the bylaw is passed, or any other person the municipality considers is affected.

(1.1) For the purposes referred to in subsections (2) and (2.1), a council may by bylaw

(a) provide for the imposition and payment of a levy in respect of land that is to be developed or subdivided, and

(b) authorize an agreement to be entered into in respect of the payment of the levy.

(1.2) A bylaw may not impose an off-site levy on land owned by a school board that is to be developed for a school building project within the meaning of the *Education Act*.

(2) An off-site levy may be used only to pay for all or part of the capital cost of any or all of the following:

(a) new or expanded facilities for the storage, transmission, treatment or supplying of water;

(b) new or expanded facilities for the treatment, movement or disposal of sanitary sewage;

(c) new or expanded storm sewer drainage facilities;

(c.1) new or expanded roads required for or impacted by a subdivision or development;

(c.2) subject to the regulations, new or expanded transportation infrastructure required to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;

(d) land required for or in connection with any facilities described in clauses (a) to (c.2).

(2.1) In addition to the capital cost of facilities described in subsection (2), an off-site levy may be used to pay for all or part of the capital cost for any of the following purposes, including the cost of any related appurtenances and any land required for or in connection with the purpose:

(a) new or expanded community recreation facilities;

(b) new or expanded fire hall facilities;

(c) new or expanded police station facilities;

(d) new or expanded libraries.

(2.2) Subject to an appeal under section 648.1, an off-site levy may be imposed and collected for a purpose referred to in subsection (2.1) only if no off-site levy has been previously imposed under subsection (1) for the same purpose with respect to the land on which the off-site levy is being imposed.

(3) On September 1, 1995 an off-site levy under the former Act continues as an off-site levy under this Part.

(4) An off-site levy imposed under this section or the former Act may be collected once for each purpose described in subsection (2) or (2.1), in respect of land that is the subject of a development or subdivision, if

(a) the purpose of the off-site levy is authorized in the bylaw referred to in subsection (1), and

(b) the collection of the off-site levy for the purpose authorized in the bylaw is specified in the agreement referred to in subsection (1).

(4.1) Nothing in subsection (4) prohibits the collection of an off-site levy by instalments or otherwise over time.

(5) An off-site levy collected under this section, and any interest earned from the investment of the levy,

(a) must be accounted for separately from other levies collected under this section, and

(b) must be used only for the specific purpose described in subsection (2)(a) to (c.2) or (2.1)(a) to (d) for which it is collected or for the land required for or in connection with that purpose.

(6) A bylaw under subsection (1) must be advertised in accordance with section 606 unless

(a) the bylaw is passed before January 1, 2004, or

(b) the bylaw is passed on or after January 1, 2004 but at least one reading was given to the proposed bylaw before that date.

(7) Where after March 1, 1978 and before January 1, 2004 a fee or other charge was imposed on a developer by a municipality pursuant to a development agreement entered into by the developer and the municipality for the purpose described in subsection (2)(c.1), that fee or charge is deemed

(a) to have been imposed pursuant to a bylaw under this section, and

(b) to have been validly imposed and collected

effective from the date the fee or charge was imposed.

(8) If, before the coming into force of this subsection, a fee or other charge was imposed on a developer by a municipality pursuant to a development agreement entered into by the developer and the municipality for one or more purposes described in subsection (2) or (2.1), that fee or charge is deemed

(a) to have been imposed pursuant to a bylaw under this section, and

(b) to have been validly imposed and collected effective from the date the fee or charge was imposed.

(9) If, before the coming into force of this subsection, a bylaw was made that purported to impose a fee or other charge on a developer for a purpose described in subsection (2) or (2.1),

(a) that bylaw is deemed to have been valid and enforceable to the extent that it imposed a fee or charge for a purpose described in subsection (2) or (2.1) before the coming into force of this subsection, and

(b) any fee or charge imposed pursuant to the bylaw before the coming into force of this subsection is deemed to have been validly imposed and collected effective from the date the fee or charge was imposed.

RSA 2000 cM-26 s648;2003 c43 s3;2012 cE-0.3 s279;
2015 c8 s67; 2016 c24 s104;2017 c13 ss1(60),2(17);
2020 c39 s10(32)

Intermunicipal off-site levy

648.01(1) For the purpose of section 648(1) and subject to the requirements of section 12, 2 or more municipalities may provide for an off-site levy to be imposed on an intermunicipal basis.

(2) Where 2 or more municipalities provide for an off-site levy to be imposed on an intermunicipal basis, the municipalities shall enter into such agreements as are necessary to attain the purposes

described in section 648(2) or (2.1) that are to be funded by an off-site levy under section 648(1), by a framework made under Part 17.2 or by any other agreement.

(3) Repealed 2020 c39 s10(33).

(4) If a bylaw providing for an off-site levy to be imposed on an intermunicipal basis is appealed under section 648.1, the corresponding bylaws of the other participating municipalities are deemed to also be appealed.

2016 c24 s105;2020 c39 s10(33)

Appeal of off-site levy

648.1(1) Any person may, subject to and in accordance with the regulations, appeal any of the provisions of an off-site levy bylaw relating to an off-site levy for a purpose referred to in section 648(2) or (2.1) to the Land and Property Rights Tribunal on any of the following grounds:

(a) that the purpose for which the off-site levy is to be imposed is unlikely to benefit future occupants of the land who may be subject to the off-site levy to the extent required by the regulations;

(b) that the principles and criteria referred to in regulations made under section 694(4)(b) that must be applied by a municipality when passing the off-site levy bylaw have not been complied with;

(c) that the determination of the benefitting area was not determined in accordance with regulations made under section 694(4)(c);

(d) that the off-site levy or any portion of it is not for the payment of the capital costs of the purposes set out in section 648(2) or (2.1), as applicable;

(e) that the calculation of the off-site levy is inconsistent with regulations made under section 694(4) or is incorrect;

(f) that an off-site levy for the same purpose has already been imposed and collected with respect to the proposed development or subdivision.

(2) After hearing the appeal, the Land and Property Rights Tribunal may

(a) dismiss the appeal in whole or in part, or

(b) declare the off-site levy bylaw or a portion of the bylaw to be invalid and provide that the bylaw may be repassed or amended in a manner determined by the Tribunal.

(3) Where an off-site levy bylaw amends the amount of an off-site levy referred to in subsection (1), an appeal under this section may only be brought with respect to that amendment.

2016 c24 s105;2017 c13 s2(18);2020 cL-2.3 s24(32);2020 c39 s10(34)

Calculation of off-site levy

648.2(1) Subject to subsection (2), a municipality may determine the methodology on which to base the calculation of an off-site levy.

(2) Subject to subsection (7), the methodology on which a municipality bases its calculation of an off-site levy must

(a) take into account criteria such as area, density or intensity of use,

(b) recognize variation among infrastructure, facility and transportation infrastructure types,

(c) be consistent across the municipality for that type of infrastructure, facility or transportation infrastructure, and

(d) be clear and reasonable.

(3) Notwithstanding subsection (2)(c), the methodology used in determining the calculation of an off-site levy may be different for each specific type of infrastructure, facility or transportation infrastructure.

(4) The information that a municipality uses in the calculation of an off-site levy must be current.

(5) A bylaw imposing an off-site levy must include a requirement for a periodic review of the calculation of the off-site levy.

(6) A municipality that imposes an off-site levy must make the following publicly available:

(a) any information or data the municipality relied upon and any assumptions the municipality made in calculating the levy, including, without limitation, any information, data or assumptions the municipality used in models to complete calculations;

(b) the calculations that were performed in order to determine the amount of the levy;

(c) anything else that would be required in order to replicate the determination of the levy.

(7) Subsection (2) does not apply to the City of Calgary or the City of Edmonton.

2020 c39 s10(35)

Consultation with stakeholders

648.3(1) A municipality must consult, in good faith, with stakeholders

(a) before making a final determination on defining and addressing existing and future infrastructure, transportation infrastructure and facility requirements, and

(b) when determining the methodology on which to base an off-site levy.

(2) Before passing or amending a bylaw imposing an off-site levy, a municipality must consult, in good faith, on the calculation of the levy with stakeholders in the benefitting area where the off-site levy will apply.

(3) A consultation referred to in this section must begin at the earliest opportunity and must provide stakeholders with the ability to provide input on an ongoing basis.

(4) During a consultation referred to in this section, a municipality must make publicly available any calculations the municipality has made and any information the municipality has relied upon including, without limitation, any assumptions and data the municipality has used in models to complete calculations.

2020 c39 s10(35)

Annual report

648.4(1) A municipality must provide full and open disclosure of all off-site levy costs and payments.

(2) A municipality must, on an annual basis, make a report on an off-site levy publicly available and include in the report

(a) the details of all off-site levies received by each contributor for each type of facility and infrastructure within each benefitting area,

(b) the uses for each type of facility and infrastructure within each benefitting area for each capital project, and

(c) the balances retained for each type of facility and infrastructure within each benefitting area.

2020 c39 s10(35)

Levy bylaws

649 A bylaw that authorizes a redevelopment levy or an off-site levy must set out the purpose of each levy and indicate how the amount of the levy was determined.

RSA 2000 cM-26 s649;2015 c8 s68

Condition of issuing development permit

650(1) A council may in a land use bylaw require that, as a condition of a development permit's being issued, the applicant enter into an agreement with the municipality to do any or all of the following:

(a) to construct or pay for the construction of a road required to give access to the development;

(b) to construct or pay for the construction of

(i) a pedestrian walkway system to serve the development, or

(ii) pedestrian walkways to connect the pedestrian walkway system serving the development with a pedestrian walkway system that serves or is proposed to serve an adjacent development,

or both;

(c) to install or pay for the installation of a public utility described in section 616(v)(i) to (ix) that is necessary to serve the development, whether or not the public utility is, or will be, located on the land that is the subject of the development;

(d) to construct or pay for the construction of

(i) off-street or other parking facilities, and

(ii) loading and unloading facilities;

(e) to pay an off-site levy or redevelopment levy imposed by bylaw;

(f) to give security to ensure that the terms of the agreement under this section are carried out.

(2) A municipality may register a caveat under the *Land Titles Act* in respect of an agreement under this section against the certificate of title for the land that is the subject of the development.

(3) If a municipality registers a caveat under subsection (2), the municipality must discharge the caveat when the agreement has been complied with.

(4) Where, prior to the coming into force of this subsection, an agreement referred to in subsection (1) required the applicant to install a public utility or pay an amount for a public utility referred to in subsection (1)(c), that requirement is deemed to have been validly imposed, whether or not the public utility was located on the land that was the subject of the development.

RSA 2000 cM-26 s650;2015 c8 s69

Agreements re oversize improvements

651(1) An agreement referred to in section 648, 650 or 655 may require the applicant for a development permit or subdivision approval

(a) to pay for all or a portion of the cost of an improvement constructed or paid for in whole or in part by a municipality at any time prior to the date of approval of the development permit or subdivision approval application, or

(b) to construct or pay for all or a portion of an improvement with an excess capacity.

(2) An agreement referred to in subsection (1)(b) or (3) that obliges an applicant for a development permit or subdivision approval to construct or pay for an improvement with an excess capacity may also provide for the reimbursement of the cost incurred or payment made in respect of the excess capacity together with interest calculated at the rate fixed pursuant to subsection (4) on the amount of the cost until the land that benefits from the excess capacity is developed or subdivided.

(3) If a municipality has at any time, either before or after this section comes into force, or before or after section 77.1 of the *Planning Act* was deemed to come into force, entered into an agreement providing for reimbursement of payments made or costs incurred in respect of the excess capacity of an improvement by an applicant for a development permit or subdivision approval, the municipality must, when other land that benefits from the improvement is developed or subdivided, enter into an agreement with the applicant for a development permit or subdivision approval for the other land, and that agreement may require the applicant to pay an amount in respect of the improvement, as

determined by the municipality, which may be in excess of the cost of the improvement required for the proposed development or subdivision.

(4) An agreement made in accordance with subsection (1)(a) or (3) may require that, in addition to paying for all or part of the cost of an improvement, an applicant for a development permit or subdivision approval must pay reasonable interest on the cost in an amount to be fixed by the municipality.

(5) In this section,

(a) "excess capacity" means any capacity in excess of that required for a proposed development or subdivision;

(b) "improvement" means

(i) a facility or land referred to in section 648(2), or

(ii) a road, pedestrian walkway, utility or facility referred to in section 650(1) or 655(1)(b),

whether or not located on the land to be developed or subdivided and whether or not constructed at the time of development or subdivision approval.

1995 c24 s95

Restrictive covenant

651.1(1) In this section, "restrictive covenant" means a condition or covenant under which land, or any specified portion of land, is not to be built on, or is to be or not to be used in a particular manner, or any other condition or covenant running with or capable of being legally annexed to land.

(2) Despite the *Land Titles Act* or any other enactment, a municipality may register a caveat under the *Land Titles Act* in respect of any restrictive covenant granted by the registered owner of a parcel of land to the municipality for the benefit of land that is under the direction, control and management of the municipality whether or not the municipality has been issued a certificate of title to that land.

(3) A caveat registered pursuant to subsection (2)

(a) shall be registered against the certificate of title to the parcel of land

(i) that is subject to the restrictive covenant, and

(ii) that was issued to the person who granted the restrictive covenant,

(b) has the same force and effect as if it had been a condition or covenant registered under section 48 of the *Land Titles Act*,

(c) may be discharged only by the municipality or an order of a court, and

(d) does not lapse pursuant to the provisions of the *Land Titles Act* governing the lapsing of caveats.

1999 c11 s43

Encroachment agreements

651.2(1) In this section, "encroachment agreement" means an agreement under which a municipality permits the encroachment onto a road that is under the direction, control and management of the municipality of improvements made on land that is adjoining that road.

(2) Despite the *Land Titles Act* or any other enactment, a municipality may register a caveat under the *Land Titles Act* in respect of any encroachment agreement entered into by the municipality with the registered owner of a parcel of land that adjoins a road that is under the direction, control and management of the municipality.

(3) A caveat registered pursuant to subsection (2)

(a) shall be registered against the certificate of title to the parcel of land

(i) that is adjoining the road, and

(ii) that was issued to the person who entered into the encroachment agreement with the municipality,

(b) has the same force and effect as if it had been an encroachment agreement registered under section 72 of the *Land Titles Act*,

(c) may be discharged only by the municipality or an order of a court, and

(d) does not lapse pursuant to the provisions of the *Land Titles Act* governing the lapsing of caveats.

1999 c11 s43

Division 7
Subdivision of Land

Subdivision approval required

652(1) A Registrar may not accept for registration an instrument that has the effect or may have the effect of subdividing a parcel of land unless the subdivision has been approved by a subdivision authority.

(2) Despite subsection (1) and subject to subsection (4), a Registrar may accept for registration without subdivision approval an instrument that has the effect or may have the effect of subdividing a parcel of land described in a certificate of title if registration of the instrument results in the issuing of one or more certificates of title and the parcel of land described in each certificate of title so issued would consist only of any or all of the following:

(a) a quarter section;

(b) a river lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office;

(c) a lake lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office;

(d) a settlement lot shown on an official plan, as defined in the *Surveys Act*, that is filed or lodged in a land titles office;

(e) a part of the parcel of land described in the existing title if the boundaries of the part are shown and delineated on a plan of subdivision;

(f) a parcel of land created pursuant to a bylaw passed by a municipality under section 665.

(3) For the purpose of subsection (2), a parcel of land is deemed to be a quarter section, river lot, lake lot or settlement lot if the parcel of land would consist of a quarter section, river lot, lake lot or settlement lot except that land has been removed from the parcel of land by a subdivision effected only for a purpose referred to in section 618(1) or by a plan of subdivision or any other instrument that effected a subdivision.

(4) Unless the subdivision of the parcel of land has been approved by a subdivision authority, the Registrar may not accept for registration an instrument that has the effect or may have the effect of subdividing a parcel of land

(a) if the parcel of land is described in a plan of subdivision that was registered in a land titles office before July 1, 1950, and

(b) if the parcel of land contains 2 or more lots one or more of which is less than 8.0 hectares in area.

(5) A Registrar may not accept a caveat for registration that relates to an instrument that has the effect or may have the effect of subdividing a parcel of land unless

(a) subdivision approval is not required in respect of that subdivision pursuant to subsection (2), or

(b) subdivision approval has been granted in respect of that subdivision.

1995 c24 s95

Application for subdivision approval

653(1) An application to a subdivision authority for subdivision approval

(a) must be in accordance with the subdivision and development regulations, and

(b) must include a proposed plan of subdivision or other instrument that describes the subdivision.

(2) If a subdivision application includes the signed consent of the applicant to the municipality or its delegate carrying out an inspection, at a reasonable time, of the land that is the subject of the application, a notice of inspection is not required to be given under section 542(1).

(2.1) On receipt of an application, the subdivision authority must, in accordance with section 653.1, determine whether the application is complete.

(3) On receipt of an acknowledgment under section 653.1(5) or (7) that the application for subdivision approval is complete, or if the application is deemed to be complete under section 653.1(4), the subdivision authority must

(a) give a copy of the application to the Government departments, persons and local authorities required by the subdivision and development regulations, and

(b) give notice of the application to owners of adjacent land.

(4) Repealed 2016 c24 s107.

(4.1) Despite subsection (3)(b), a subdivision authority is not required to give notice to owners of adjacent lands if the land that is the subject of the application is contained within an area structure plan or a conceptual scheme and a public hearing has been held with respect to that plan or scheme.

(4.2) A notice under subsection (3)(b) must be given by at least one of the following methods:

(a) mailing the notice to each owner of adjacent land;

(b) posting the notice on the land that is the subject of the application;

(c) publishing a notice in a newspaper that has general circulation in the municipality that contains the land that is the subject of the application.

(4.3) A notice under subsection (3)(b) must include

(a) the municipal address, if any, and the legal address of the parcel of land, and

(b) a map showing the location of the parcel of land.

(4.4) Repealed 2020 c39 s10(36).

(5) A notice under subsection (3)(b) must describe the nature of the application, the method of obtaining further information about the application and the manner in which and time within which written submissions may be made for the consideration of the subdivision authority.

(6) When considering an application under this section, a subdivision authority is not required to hold a hearing.

(6.1) For the purposes of this section,

(a) "conceptual scheme" means a conceptual scheme adopted by the municipality that

(i) relates a subdivision application to the future subdivision and development of adjacent areas, and

(ii) has been referred to the persons to whom the subdivision authority must send a copy of the complete application for subdivision pursuant to the subdivision and development regulations;

(b) "owner" means the person shown as the owner of land on the assessment roll prepared under Part 9.

(7) Repealed 1996 c30 s60.

RSA 2000 cM-26 s653;2016 c24 s107;2020 c39 s10(36)

Subdivision applications

653.1(1) A subdivision authority must, within 20 days after the receipt of an application for subdivision approval under section 653(1), determine whether the application is complete.

(2) An application is complete if, in the opinion of the subdivision authority, the application contains the documents and other information necessary to review the application.

(3) The time period referred to in subsection (1) may be extended by an agreement in writing between the applicant and the subdivision authority.

(4) If the subdivision authority does not make a determination referred to in subsection (1) within the time required under subsection (1) or (3), the application is deemed to be complete.

(5) If a subdivision authority determines that the application is complete, the subdivision authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(6) If the subdivision authority determines that the application is incomplete, the subdivision authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw that the application is incomplete and that any outstanding documents and information referred to in the notice must be submitted by a date set out in the notice or a later date agreed on between the applicant and the subdivision authority in order for the application to be considered complete.

(7) If the subdivision authority determines that the information and documents submitted under subsection (6) are complete, the subdivision authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(8) If the applicant fails to submit all the outstanding information and documents on or before the date referred to in subsection (6), the application is deemed to be refused.

(9) If an application is deemed to be refused under subsection (8), the subdivision authority must issue to the applicant a notice in the

form and manner provided for in the land use bylaw that the application has been refused and the reason for the refusal.

(10) Despite that the subdivision authority has issued an acknowledgment under subsection (5) or (7), in the course of reviewing the application, the subdivision authority may request additional information or documentation from the applicant that the subdivision authority considers necessary to review the application.

(11) Repealed 2020 c39 s10(37).

2016 c24 s108;2020 c39 s10(37)

Approval of application

654(1) A subdivision authority must not approve an application for subdivision approval unless

(a) the land that is proposed to be subdivided is, in the opinion of the subdivision authority, suitable for the purpose for which the subdivision is intended,

(b) the proposed subdivision conforms to the provisions of any growth plan under Part 17.1, any statutory plan and, subject to subsection (2), any land use bylaw that affects the land proposed to be subdivided,

(c) the proposed subdivision complies with this Part and Part 17.1 and the regulations under those Parts, and

(d) all outstanding property taxes on the land proposed to be subdivided have been paid to the municipality where the land is located or arrangements satisfactory to the municipality have been made for their payment pursuant to Part 10.

(1.1) Repealed 2018 c11 s13.

(1.2) If the subdivision authority is of the opinion that there may be a conflict or inconsistency between statutory plans, section 638 applies in respect of the conflict or inconsistency.

(2) A subdivision authority may approve an application for subdivision approval even though the proposed subdivision does not comply with the land use bylaw if, in its opinion,

(a) the proposed subdivision would not

(i) unduly interfere with the amenities of the neighbourhood, or

(ii) materially interfere with or affect the use, enjoyment or value of neighbouring parcels of land,

and

(b) the proposed subdivision conforms with the use prescribed for that land in the land use bylaw.

(3) A subdivision authority may approve or refuse an application for subdivision approval.

RSA 2000 cM-26 s654;2016 c24 s109;2018 c11 s13

Conditions of subdivision approval

655(1) A subdivision authority may impose the following conditions or any other conditions permitted to be imposed by the subdivision and development regulations on a subdivision approval issued by it:

(a) any conditions to ensure that this Part, including section 618.3(1), and the statutory plans and land use bylaws and the regulations under this Part affecting the land proposed to be subdivided are complied with;

(b) a condition that the applicant enter into an agreement with the municipality to do any or all of the following:

(i) to construct or pay for the construction of a road required to give access to the subdivision;

(ii) to construct or pay for the construction of

(A) a pedestrian walkway system to serve the subdivision, or

(B) pedestrian walkways to connect the pedestrian walkway system serving the subdivision with a pedestrian walkway system that serves or is proposed to serve an adjacent subdivision,

or both;

(iii) to install or pay for the installation of a public utility described in section 616(v)(i) to (ix) that is necessary to serve the subdivision, whether or not the public utility is, or will be, located on the land that is the subject of the subdivision approval;

(iv) to construct or pay for the construction of

(A) off-street or other parking facilities, and

(B) loading and unloading facilities;

(v) to pay an off-site levy or redevelopment levy imposed by bylaw;

(vi) to give security to ensure that the terms of the agreement under this section are carried out.

(2) A municipality may register a caveat under the *Land Titles Act* in respect of an agreement under subsection (1)(b) against the certificate of title for the parcel of land that is the subject of the subdivision.

(3) If a municipality registers a caveat under subsection (2), the municipality must discharge the caveat when the agreement has been complied with.

(4) Where a condition on a subdivision approval has, prior to the coming into force of this subsection, required the applicant to install a public utility or pay an amount for a public utility referred to in subsection (1)(b)(iii), that condition is deemed to have been validly imposed, whether or not the public utility was located on the land that was the subject of the subdivision approval.

RSA 2000 cM-26 s655;2009 cA-26.8 s83;2015 c8 s71;
2020 c39 s10(38)

Decision

656(1) A decision of a subdivision authority must be given in writing to the applicant and to the Government departments, persons and local authorities to which the subdivision authority is required by the subdivision and development regulations to give a copy of the application.

(2) A decision of a subdivision authority must state

(a) whether an appeal lies to a subdivision and development appeal board or to the Land and Property Rights Tribunal, and

(b) if an application for subdivision approval is refused, the reasons for the refusal.

(3) If an application for subdivision approval is refused, the subdivision authority may refuse to accept for consideration, with respect to the same land or part of the same land, a further application for subdivision approval submitted to it within the 6-month period after the date of the subdivision authority's decision to refuse the application.

(4) Subsection (3) does not apply in the case of an application that was deemed to be refused under section 653.1(8).

RSA 2000 cM-26 s656;2016 c24 s111;2018 c11 s13; 2020 cL-2.3 s24(41)

Subdivision registration

657(1) An applicant for subdivision approval must submit to the subdivision authority the plan of subdivision or other instrument that effects the subdivision within one year from the latest of the following dates:

(a) the date on which the subdivision approval is given to the application;

(b) if there is an appeal to the subdivision and development appeal board or the Land and Property Rights Tribunal, the date of the decision of the appeal board or the Tribunal, as the case may be, or the date on which the appeal is discontinued;

(c) if there is an appeal to the Court of Appeal under section 688, the date on which the judgment of the Court is entered or the date on which the appeal is discontinued.

(2) On being satisfied that a plan of subdivision or other instrument complies with a subdivision approval and that any conditions imposed have been met, the subdivision authority must endorse the plan or other instrument in accordance with the subdivision and development regulations.

(3) On being satisfied that a plan of subdivision or other instrument complies with a subdivision approval but conditions to which the approval is subject have not been met, a subdivision authority may endorse the plan or other instrument in accordance with the subdivision and development regulations if the subdivision authority is satisfied that the conditions will be met.

(4) If the plan of subdivision or other instrument is not submitted to the subdivision authority within the time prescribed by subsection (1) or any longer period authorized by the council, the subdivision approval is void.

(5) If the plan of subdivision or other instrument is not registered in a land titles office within one year after the date on which it is endorsed pursuant to this section or within the extended period prescribed under subsection (6), the subdivision approval of the plan or instrument and the endorsement are void and the plan or instrument may not be accepted by a Registrar for registration.

(6) The council may grant one or more extensions of

(a) the one-year period referred to in subsection (1), or

(b) the one-year period referred to in subsection (5),

whether or not the time period under those subsections has expired.

RSA 2000 cM-26 s657;2020 cL-2.3 s24(33);2020 c39 s10(39)

Cancellation of plan of subdivision

658(1) On the application of one or more owners of a parcel of land in a plan of subdivision, a council may by bylaw order the plan cancelled, in whole or in part.

(2) A council may pass a bylaw under subsection (1) only with the consent of

(a) the owners of the parcel of land in the plan of subdivision,

(b) every person shown on the certificate of title of the land in the plan of subdivision as having an estate or interest in it, and

(c) the Crown in right of Alberta, if the plan of subdivision shows a highway or road or other right of way vested in the Crown for which no certificate of title has been issued.

(3) A plan cancellation may not be effected only or primarily for the purpose of disposing of reserves.

(3.1) If all of a plan is cancelled, deferred reserve caveats and environmental reserve easements are also cancelled.

(4) If all reserve land has been cancelled from a plan of subdivision, the resulting parcel of land, if it is subsequently subdivided, is subject to Division 8.

(5) If a plan is cancelled in part, a deferred reserve caveat may be placed against the consolidated certificate of title reflecting any reserve land that was cancelled and that will be owing if the parcel is subsequently subdivided.

RSA 2000 cM-26 s658;2016 c24 s112

Collection of taxes

659 When a plan of subdivision or part of it has been cancelled, all taxes, assessments or rates in arrears or due on the separate lots or blocks within the area of which the plan has been cancelled become taxes, assessments or rates on or in respect of the area, and all the remedies for the enforcement and collection of taxes, assessments and rates formerly applicable for the recovery of the taxes, assessments or rates on the separate lots or blocks apply as if

the taxes, assessments or rates had been levied against the whole area of the cancelled plan.

1995 c24 s95

Cancellation registered

660 On receipt of a copy of a bylaw under section 658 and on payment of the applicable fees, the Registrar must

(a) cancel the plan of subdivision in whole or in part in accordance with the bylaw,

(b) cancel the certificate of title issued according to the original plan and issue any new certificates of title required by the bylaw, and

(c) make any other cancellations and registrations and do all things necessary to give effect to the bylaw.

1995 c24 s95

Division 8
Reserve Land, Land for Roads and Utilities

Land dedication

661 The owner of a parcel of land that is the subject of a proposed subdivision must provide, without compensation,

(a) to the Crown in right of Alberta or a municipality, land for roads and public utilities,

(a.1) subject to section 663, to the Crown in right of Alberta or a municipality, land for environmental reserve, and

(b) subject to section 663, to the Crown in right of Alberta, a municipality, one or more school boards or a municipality and one or more school boards, land for municipal reserve, school reserve, municipal and school reserve, money in place of any or all of those reserves or a combination of reserves and money,

as required by the subdivision authority pursuant to this Division.

RSA 2000 cM-26 s661;2008 c37 s11;2016 c24 s113

Land for conservation reserve

661.1 The owner of a parcel of land that is the subject of a proposed subdivision must provide to a municipality land for conservation reserve as required by the subdivision authority pursuant to this Division.

2016 c24 s114

Roads, utilities, etc.

662(1) A subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land for the purpose of roads, public utilities or both.

(2) The land to be provided under subsection (1) may not exceed 30% of the area of the parcel of land less the land taken as environmental reserve or as an environmental reserve easement.

(3) If the owner has provided sufficient land for the purposes referred to in subsection (1) but the land is less than the maximum amount authorized by subsection (2), the subdivision authority may not require the owner to provide any more land for those purposes.

1995 c24 s95

Reserves not required

663 A subdivision authority may not require the owner of a parcel of land that is the subject of a proposed subdivision to provide reserve land or money in place of reserve land if

(a) one lot is to be created from a quarter section of land,

(b) land is to be subdivided into lots of 16.0 hectares or more and is to be used only for agricultural purposes,

(c) the land to be subdivided is 0.8 hectares or less, or

(d) reserve land, environmental reserve easement or money in place of it was provided in respect of the land that is the subject of the proposed subdivision under this Part or the former Act.

1995 c24 s95;1996 c30 s62

Environmental reserve

664(1) Subject to section 663 and subsection (2), a subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land as environmental reserve if it consists of

(a) a swamp, gully, ravine, coulee or natural drainage course,

(b) land that is subject to flooding or is, in the opinion of the subdivision authority, unstable, or

(c) a strip of land, not less than 6 metres in width, abutting the bed and shore of any body of water.

(1.1) A subdivision authority may require land to be provided as environmental reserve only for one or more of the following purposes:

(a) to preserve the natural features of land referred to in subsection (1)(a), (b) or (c) where, in the opinion of the subdivision authority, those features should be preserved;

(b) to prevent pollution of the land or of the bed and shore of an adjacent body of water;

(c) to ensure public access to and beside the bed and shore of a body of water lying on or adjacent to the land;

(d) to prevent development of the land where, in the opinion of the subdivision authority, the natural features of the land would present a significant risk of personal injury or property damage occurring during development or use of the land.

(1.2) For the purposes of subsection (1.1)(b) and (c), "bed and shore" means the natural bed and shore as determined under the *Surveys Act*.

(2) If the owner of a parcel of land that is the subject of a proposed subdivision and the municipality agree that any or all of the land that is to be taken as environmental reserve is instead to be the subject of an environmental reserve easement for the protection and enhancement of the environment, an easement may be registered against the land in favour of the municipality at a land titles office.

(3) The environmental reserve easement

(a) must identify which part of the parcel of land the easement applies to,

(b) must require that land that is subject to the easement remain in a natural state as if it were owned by the municipality, whether or not the municipality has an interest in land that would be benefitted by the easement,

(c) runs with the land on any disposition of the land,

(d) constitutes an interest in land in the municipality, and

(e) may be enforced by the municipality.

(4) An environmental reserve easement does not lapse by reason only of

(a) non-enforcement of it,

(b) the use of the land that is the subject of the easement for a purpose that is inconsistent with the purposes of the easement, or

(c) a change in the use of land that surrounds or is adjacent to the land that is the subject of the easement.

(5) When an easement is presented for registration under subsection (2), the Registrar must endorse a memorandum of the environmental reserve easement on any certificate of title relating to the land.

(6) Despite section 48(4) of the *Land Titles Act*, an easement registered under subsection (2) may be removed only pursuant to section 658(3.1).

(7) An environmental reserve easement is deemed to be a condition or covenant for the purposes of section 48(4) and (6) of the *Land Titles Act*.

(8) Subject to subsection (7), this section applies despite section 48 of the *Land Titles Act*.

(9) A caveat registered under this section prior to April 30, 1998 is deemed to be an environmental reserve easement registered under this section.

RSA 2000 cM-26 s664;2016 c24 s115

Agreement respecting environmental reserve

664.1(1) In this section, "subdivision approval application" means an application under section 653 for approval to subdivide a parcel of land referred to in subsection (2).

(2) A municipality and an owner of a parcel of land may, before a subdivision approval application is made or after it is made but before it is decided, enter into a written agreement

(a) providing that the owner will not be required to provide any part of the parcel of land to the municipality as environmental reserve as a condition of subdivision approval, or

(b) providing that the owner will be required to provide part of the parcel of land to the municipality as environmental reserve as a condition of subdivision approval, and specifying the boundaries of that part.

(3) Where the agreement provides that the owner will not be required to provide any part of the parcel of land to the municipality as environmental reserve, the subdivision authority must not require the owner to provide any part of the parcel as environmental reserve as a condition of approving a subdivision approval application.

(4) Where the agreement specifies the boundaries of the part of the parcel of land that the owner will be required to provide to the municipality as environmental reserve, the subdivision authority must not require the owner to provide any other part of the parcel as environmental reserve as a condition of approving a subdivision approval application.

(5) Subsections (3) and (4) do not apply on a subdivision approval application where either party to the agreement demonstrates that a material change affecting the parcel of land occurred after the agreement was made.

2016 c24 s116

Conservation reserve

664.2(1) A subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land to the municipality as conservation reserve if

(a) in the opinion of the subdivision authority, the land has environmentally significant features,

(b) the land is not land that could be required to be provided as environmental reserve,

(c) the purpose of taking the conservation reserve is to enable the municipality to protect and conserve the land, and

(d) the taking of the land as conservation reserve is consistent with the municipality's municipal development plan and area structure plan.

(2) Within 30 days after the Registrar issues a new certificate of title under section 665(2) for a conservation reserve, the municipality must pay compensation to the landowner in an amount equal to the market value of the land at the time the application for subdivision approval was received by the subdivision authority.

(3) If the municipality and the landowner disagree on the market value of the land, the matter must be determined by the Land and Property Rights Tribunal.

2016 c24 s116;2017 c13 s2(19);2020 cL-2.3 s24(40)

Designation of municipal land

665(1) A council may by bylaw require that a parcel of land or a part of a parcel of land that it owns or that it is in the process of acquiring be designated as municipal reserve, school reserve, municipal and school reserve, environmental reserve, conservation reserve or public utility lot.

(2) Subject to subsection (3), on receipt of a copy of a bylaw under this section and the applicable fees, the Registrar must do all things necessary to give effect to the order, including cancelling the existing certificate of title and issuing a new certificate of title for each newly created parcel of land with the designation of

(a) municipal reserve, which must be identified by a number suffixed by the letters "MR",

(b) public utility lot, which must be identified by a number suffixed by the letters "PUL",

(c) environmental reserve, which must be identified by a number suffixed by the letters "ER",

(c.1) conservation reserve, which must be identified by a number suffixed by the letters "CR",

(d) school reserve, which must be identified by a number suffixed by the letters "SR",

(e) municipal and school reserve, which must be identified by a number suffixed by the letters "MSR", or

(f) a lot, which must be identified by a number.

(3) The certificate of title for a municipal reserve, school reserve, municipal and school reserve, environmental reserve, conservation reserve or public utility lot under this section must be free of all encumbrances, as defined in the *Land Titles Act*.

(4) For greater certainty, where a bylaw of the council requires that land be designated as environmental reserve, the designation becomes effective on the day the Registrar issues a new certificate of title for the land under subsection (2)(c).

RSA 2000 cM-26 s665;2016 c24 s117;2019 c22 s10(22)

Municipal and school reserves

666(1) Subject to section 663, a subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision

(a) to provide part of that parcel of land as municipal reserve, school reserve or municipal and school reserve,

(b) to provide money in place of municipal reserve, school reserve or municipal and school reserve, or

(c) to provide any combination of land or money referred to in clauses (a) and (b).

(2) The aggregate amount of land that may be required under subsection (1) may not exceed the percentage set out in the municipal development plan, which may not exceed 10% of the parcel of land less all land required to be provided as conservation reserve or environmental reserve or made subject to an environmental reserve easement.

(3) The total amount of money that may be required to be provided under subsection (1) may not exceed 10% of the appraised market value, determined in accordance with section 667, of the parcel of land less all land required to be provided as conservation reserve or environmental reserve or made subject to an environmental reserve easement.

(3.1) For greater certainty, for the purposes of calculating the 10% under subsection (2) or (3), the parcel of land includes any land required to be provided under section 662.

(4) When a combination of land and money is required to be provided, the sum of

(a) the percentage of land required under subsection (2), and

(b) the percentage of the appraised market value of the land required under subsection (3)

may not exceed 10% or a lesser percentage set out in the municipal development plan.

RSA 2000 cM-26 s666;2016 c24 s118

Money in place of municipal, school reserve

667(1) If money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, the applicant must provide

(a) a market value appraisal of the existing parcel of land as of a specified date occurring within the 35-day period following the date on which the application for subdivision approval is made

(i) as if the use proposed for the land that is the subject of the proposed subdivision conforms with any use prescribed in a statutory plan or land use bylaw for that land, and

(ii) on the basis of what might be expected to be realized if the land were in an unsubdivided state and sold in the open market by a willing seller to a willing buyer on the date on which the appraisal is made,

or

(b) if the applicant and the subdivision authority agree, a land value based on a method other than that described in clause (a).

(2) If money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, the subdivision authority must specify the amount of money required to be provided at the same time that subdivision approval is given.

1995 c24 s95

668 Repealed 2020 c39 s10(40).

Deferment of municipal and school reserves

669(1) Despite sections 661(b) and 666, instead of requiring municipal reserve, school reserve or municipal and school reserve or money in place of any of them, a subdivision authority may direct that the requirement to provide all or part of those reserves be deferred against

(a) the remainder of the parcel that is the subject of the proposed subdivision approval, or

(b) other land of the person applying for subdivision approval that is within the same municipality as that parcel of land,

or both.

(2) If a deferment is directed under subsection (1), the subdivision authority must file a caveat in a land titles office against the title of the land to which the direction relates.

(3) The direction for a deferment under subsection (1) must

(a) state the name of the applicant for subdivision approval,

(b) describe the land that is the subject of the application for subdivision approval,

(c) describe the land to which the deferment relates,

(d) state the area of the land referred to in clause (b), and

(e) state whether the deferment is in respect of municipal reserve, school reserve or municipal and school reserve.

(4) If an application for subdivision approval is made in respect of land against the title of which is filed a deferred reserve caveat under this section or a former Act, the subdivision authority may, in addition to requiring municipal reserve, school reserve or municipal and school reserve to be provided in accordance with this Division or a former Act, require to be provided all or part of the reserve land in respect of which a deferment was directed or required under this section or a former Act.

(5) If deferred reserve is provided in accordance with subsection (4), the caveat must be discharged or amended accordingly.

(6) If a deferred reserve caveat was registered in a land titles office under a former Act in respect of land in respect of which under section 663 no reserve land could be required to be provided, the registered owner may apply to the Registrar to endorse the certificate of title with a memorandum cancelling the registration of the caveat.

(7) On being satisfied that subsection (6) applies to the deferred reserve caveat, the Registrar must endorse a memorandum on the certificate of title cancelling the registration of the caveat.

1995 c24 s95;1996 c30 s64

Allocation of municipal and school reserve

670(1) When reserve land is required to be provided, the subdivision authority must specify the amount, type and location of reserve land that is to be provided, regardless of whether money is also required to be provided, and allocate the municipal reserve, school reserve and municipal and school reserve between the municipality and each school board concerned as joint owners or as separate owners

(a) in accordance with an agreement made between the municipality and the school boards, or

(b) in the absence of an agreement, in accordance with the needs of each of them as those needs are determined by the subdivision authority.

(2) When money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, the

subdivision authority must allocate the money between the municipality and each school board concerned either jointly or separately

(a) in accordance with an agreement made between the municipality and the school boards, or

(b) in the absence of an agreement, in accordance with the needs of each of them as determined by the subdivision authority.

(3) When a combination of land and money is required to be provided, the subdivision authority must

(a) specify the amount, type and location of reserve land that is to be provided, and

(b) allocate the municipal reserve, school reserve or municipal and school reserve or money in place of any or all of them between the municipality and each school board concerned

in accordance with an agreement made between the municipality and the school boards, or in the absence of an agreement, in accordance with the needs of the municipality and the school boards as determined by the subdivision authority.

(4) A decision concerning the allocation of municipal reserve, school reserve, municipal and school reserve or money in place of any or all of them must be made before an application for subdivision approval is granted.

RSA 2000 cM-26 s670;2008 c37 ss10,11

Joint use and planning agreements

670.1(1) Where on the coming into force of this section a school board is operating within the municipal boundaries of a municipality, the municipality must, within 3 years after this section comes into force, enter into an agreement under this section with the school board.

(2) Where after the coming into force of this section a school board commences operating within the municipal boundaries of a municipality, the municipality must, within 3 years after the school board commences operating in the municipality, enter into an agreement under this section with the school board.

(3) An agreement under this section must contain provisions

(a) establishing a process for discussing matters relating to

(i) the planning, development and use of school sites on municipal reserves, school reserves and municipal and school reserves in the municipality,

(ii) transfers under section 672 or 673 of municipal reserves, school reserves and municipal and school reserves in the municipality,

(iii) disposal of school sites,

(iv) the servicing of school sites on municipal reserves, school reserves and municipal and school reserves in the municipality, and

(v) the use of school facilities, municipal facilities and playing fields on municipal reserves, school reserves and municipal and school reserves in the municipality, including matters relating to the maintenance of the facilities and fields and the payment of fees and other liabilities associated with them,

(b) respecting how the municipality and the school board will work collaboratively,

(c) establishing a process for resolving disputes, and

(d) establishing a time frame for regular review of the agreement,

and may, subject to this Act, the regulations, the *Education Act* and the regulations under that Act, contain any other provisions the parties consider necessary or advisable.

(4) More than one municipality may be a party to a joint use and planning agreement.

(5) A joint use and planning agreement may be amended from time to time as the parties consider necessary or advisable.

2019 c22 s10

Division 9
Use and Disposal of Reserve Land

Use of reserve land, money

671(1) Subject to section 676(1), environmental reserve must be left in its natural state or be used as a public park.

(2) Municipal reserve, school reserve or municipal and school reserve may be used by a municipality or school board or by them jointly only for any or all of the following purposes:

(a) a public park;

(b) a public recreation area;

(c) school board purposes;

(d) to separate areas of land that are used for different purposes.

(2.1) Community services reserve may be used by a municipality for any or all of the following purposes:

(a) a public library;

(b) a police station, a fire station or an ambulance services facility, or a combination of them;

(c) a non-profit day care facility;

(d) a non-profit senior citizens facility;

(e) a non-profit special needs facility;

(f) a municipal facility providing service directly to the public;

(g) affordable housing.

(3) Despite that land is designated as municipal reserve, school reserve or municipal and school reserve, the municipality and one or more school boards may enter into any agreement they consider necessary with respect to a use referred to in subsection (2) or for any matter related to the use.

(4) Money provided in place of municipal reserve, school reserve or municipal and school reserve and the interest earned on that money

(a) must be accounted for separately, and

(b) may be used only for any or all of the purposes referred to in subsection (2).

(5) For the purposes of subsection (2)(c), "school board purposes" means those purposes as determined by the Minister of Education under subsection (6).

(6) The Minister of Education may, by order, determine school board purposes for the purposes of subsection (5).

(7) An order made under subsection (6) is exempt from the application of the *Regulations Act*.

(8) The Minister of Education must publish in The Alberta Gazette a notice of any order made under subsection (6) and information about where copies of the order may be obtained or are available to the public.

RSA 2000 cM-26 s671;2008 c37 ss5,10,11

Transfer of school and other reserves to municipality

672(1) If a school board holds an interest in a school reserve, municipal and school reserve or municipal reserve under this Part or the former Act and declares that the reserve is surplus to the school board's needs, the school board must transfer its interest in the land to the municipality where the reserve is located, for the consideration agreed on between them.

(2) On the registration in a land titles office of a transfer of land or an interest in land under subsection (1), the Registrar must designate the land as municipal reserve.

(3) Despite subsection (2), the council of a municipality may by bylaw require the school building footprint of the school reserve, municipal and school reserve or municipal reserve referred to in subsection (1) to be designated as community services reserve, in which case the Registrar, on receipt of a copy of the bylaw and a survey plan on which the school building footprint is outlined, must

(a) issue a new certificate of title for the school building footprint with the designation of community services reserve, which must be identified by a number suffixed by the letters "CSR", and

(b) issue a new certificate of title for the remaining land with the designation of municipal reserve, which must be identified in accordance with section 665(2)(a).

(4) The certificate of title for a community services reserve or a municipal reserve under this section must be free of all encumbrances as defined in the *Land Titles Act*.

(5) In subsection (3), "school building footprint" means

(a) the portion of the reserve on which a school building and accompanying parking lot is situated, or

(b) if no school building is situated on the reserve, the area of land on which a school and accompanying parking lot would be located if they had been built as determined by the municipality.

RSA 2000 cM-26 s672;2008 c37 s6;2016 c24 s119

Transfer to school authority

673(1) A municipality may transfer municipal reserve or its interest in municipal and school reserve to a school board.

(2) On the registration in a land titles office of a transfer of land or an interest in land under subsection (1), the Registrar must designate the land as school reserve.

(3) If a transfer of land or an interest in land is effected pursuant to this section, the requirements of sections 674 and 675 do not apply to the transfer.

RSA 2000 cM-26 s673;2008 c37 s10

Requirement for hearing

674(1) Before any of the following occurs, a public hearing must be held in accordance with section 216.4 and advertised in accordance with section 606:

(a) the sale, lease or other disposal of

(i) municipal reserve, community services reserve or municipal and school reserve by a council, or

(ii) municipal and school reserve by a council and a school board;

(b) the making of a bylaw requiring the school building footprint of a school reserve, municipal and school reserve or municipal reserve referred to in section 672(1) to be designated as community services reserve;

(c) the disposal of conservation reserve by a municipality as permitted by section 674.1.

(2) Section 70 does not apply to a sale, lease or other disposal referred to in subsection (1)(a).

(3) In addition to the advertising requirement in subsection (1), notices containing the information required under section 606 must be posted on or near the municipal reserve, school reserve, municipal and school reserve or community services reserve that is the subject of the hearing.

RSA 2000 cM-26 s674;2008 c37 ss7,10;2020 c39 s10(41); 2022 c16 s9(83)

Disposal of conservation reserve

674.1(1) Subject to this section, a municipality must not sell, lease or otherwise dispose of conservation reserve and must ensure that the land remains in its natural state.

(2) A municipality may dispose of conservation reserve if all of the features referred to in section 664.2(1)(a) are wholly or substantially destroyed by fire, flood or another event beyond the municipality's control with the result that, in the opinion of council, there is no remaining purpose in protecting or conserving the land.

(3) Repealed 2020 c39 s10(42).

(4) Despite subsection (2),

(a) if a municipality receives a notice under section 103 of a proposed amalgamation, the municipality must not dispose of conservation reserve lying within the municipality until after the report under section 106 is submitted to the Minister and the amalgamation proceedings, if any, are complete, and

(b) if a municipality receives a notice under section 116 of a proposed annexation of land, the municipality must not dispose of conservation reserve lying within the proposed annexation area until after the report under section 118 is submitted to the Land and Property Rights Tribunal and the annexation proceedings, if any, are complete.

2016 c24 s120;2020 cL-2.3 24(41);2020 c39 s10(42)

674.2 Repealed 2020 c39 s10(43).

Removal of designation

675(1) After taking into consideration the representations made at a public hearing under section 674(1),

(a) a council may direct a designated officer to notify the Registrar that the provisions of this Division have been complied with and request the Registrar to remove a designation of

(i) municipal reserve,

(ii) community services reserve, or

(ii) conservation reserve,

and

(b) a council and a school board may direct a designated officer to notify the Registrar that the provisions of this Division have been complied with and request the Registrar to remove a designation of municipal and school reserve.

(2) If the Registrar is satisfied that this Part has been complied with, the Registrar must remove the designation in accordance with the request made under subsection (1).

(3) On removal of the designation, the municipality, or the municipality and the school board, may sell, lease or otherwise dispose of the land, but the proceeds from the sale, lease or other disposition may only be used

(a) in the case of a municipal reserve or a municipal and school reserve, for any or all of the purposes referred to in section 671(2) or for any matter connected to those purposes,

(b) in the case of a community services reserve, for any or all of the purposes referred to in section 671(2.1) or for any matter connected to those purposes, and

(c) in the case of a conservation reserve, for the purpose of enabling the municipality to protect and conserve land that, in the opinion of council, has environmentally significant features or for a matter connected to that purpose.

RSA 2000 cM-26 s675;2008 c37 ss8,10;2020 c39 s10(44)

Changes to environmental reserve's use or boundaries

676(1) A council may by bylaw, after giving notice in accordance with section 606 and holding a public hearing in accordance with section 216.4,

(a) use an environmental reserve for a purpose not specified in section 671(1),

(b) transfer an environmental reserve to the Crown or an agent of the Crown for consideration, as agreed,

(c) lease or dispose of an environmental reserve other than by a sale for a term of not more than 3 years, and

(d) change the boundaries of an environmental reserve or environmental reserve easement in order to correct an omission, error or other defect in the certificate of title, or to rectify an encroachment problem or other concern.

(2) A council may include terms and conditions in a bylaw under subsection (1).

(3) Any proceeds from a lease or other disposition under subsection (1) may be used only to provide land for any or all of the purposes referred to in section 671(2).

(4) On receipt of a bylaw under subsection (1)(b) or (d), the Registrar must cancel the existing certificates of title or amend an environmental reserve easement affected by the bylaw and issue any new certificates of title required by the bylaw.

RSA 2000 cM-26 s676;2022 c16 s9(83)

Road, etc., over reserve land

677 Despite section 671, a municipality or a municipality and a school board may authorize

(a) the construction, installation and maintenance, or any of them, of a roadway, public utility, pipeline as defined in the *Oil and Gas Conservation Act* or transmission line as defined in the *Hydro and Electric Energy Act* on, in, over or under reserve land, or

(b) the maintenance and protection of reserve land,

if the interests of the public will not be adversely affected.

RSA 2000 cM-26 s677;2008 c37 s10

Division 10
Subdivision and Development Appeals

Appeal board bylaw

677.1(1) A bylaw or agreement under section 627 establishing a subdivision and development appeal board must

(a) provide for the applicable matters described in section 145(b), and

(b) prescribe the functions and duties of the subdivision and development appeal board.

(2) A bylaw or agreement referred to in subsection (1) may provide

(a) for the members of the subdivision and development appeal board to meet in panels,

(b) for 2 or more panels to meet simultaneously,

(c) that the panels have any or all the powers, duties and responsibilities of the subdivision and development appeal board, and

(d) that a decision of a panel is a decision of the subdivision and development appeal board.

2020 c39 s10(45)

Subdivision Appeals

Appeals

678(1) The decision of a subdivision authority on an application for subdivision approval may be appealed

(a) by the applicant for the approval,

(b) by a Government department if the application is required by the subdivision and development regulations to be referred to that department,

(c) by the council of the municipality in which the land to be subdivided is located if the council, a designated officer of the municipality or the municipal planning commission of the municipality is not the subdivision authority, or

(d) by a school board with respect to

(i) the allocation of municipal reserve and school reserve or money in place of the reserve,

(ii) the location of school reserve allocated to it, or

(iii) the amount of school reserve or money in place of the reserve.

(2) An appeal under subsection (1) may be commenced by filing a notice of appeal within 14 days after receipt of the written decision of the subdivision authority or deemed refusal by the subdivision authority in accordance with section 681

(a) with the Land and Property Rights Tribunal

(i) unless otherwise provided in the regulations under section 694(1)(h.2)(i), where the land that is the subject of the application

(A) is within the Green Area as classified by the Minister responsible for the *Public Lands Act*,

(B) contains, is adjacent to or is within the prescribed distance of a highway, a body of water, a sewage treatment or waste management facility or a historical site,

(C) is the subject of a licence, permit, approval or other authorization granted by the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator, Alberta Energy

and Utilities Board or Alberta Utilities Commission, or

(D) is the subject of a licence, permit, approval or other authorization granted by the Minister of Environment and Parks,

or

(ii) in any other circumstances described in the regulations under section 694(1)(h.2)(ii),

or

(b) in all other cases, with the subdivision and development appeal board.

(2.1) Despite subsection (2)(a), if the land that is the subject-matter of the appeal would have been in an area described in subsection (2)(a) except that the affected Government department agreed, in writing, to vary the distance under the subdivision and development regulations, the notice of appeal must be filed with the subdivision and development appeal board.

(3) For the purpose of subsection (2), the date of receipt of the decision is deemed to be 7 days from the date the decision is mailed.

(4) A notice of appeal under this section must contain

(a) the legal description and municipal location, if applicable, of the land proposed to be subdivided, and

(b) the reasons for appeal, including the issues in the decision or the conditions imposed in the approval that are the subject of the appeal.

(5) If the applicant files a notice of appeal within 14 days after receipt of the written decision or the deemed refusal with the wrong board, that board must refer the appeal to the appropriate board and the appropriate board must hear the appeal as if the notice of appeal had been filed with it and it is deemed to have received the notice of appeal from the applicant on the date it receives the notice of appeal from the first board.

RSA 2000 cM-26 s678;2008 c37 s10;2016 c24 s121;
2020 cL-2.3 s24(41);2020 c39 s10(46)

Notice of hearing

679(1) The board hearing an appeal under section 678 must give at least 5 days' written notice of the hearing to

(a) the applicant for subdivision approval,

(b) the subdivision authority that made the decision,

(c) if land that is the subject of the application is adjacent to the boundaries of another municipality, that municipality,

(d) any school board to whom the application was referred, and

(e) repealed 1996 c30 s66,

(f) every Government department that was given a copy of the application pursuant to the subdivision and development regulations.

(2) The board hearing an appeal under section 678 must give at least 5 days' notice of the hearing in accordance with subsection (3) to owners of adjacent land.

(3) A notice under subsection (2) must be given in accordance with section 653(4.2).

(3.1) Subsections (1)(c), (d) and (f) and (2) do not apply to an appeal of the deemed refusal of an application under section 653.1(8).

(4) For the purposes of this section, "owner" has the same meaning as in section 653.

RSA 2000 cM-26 s679;2008 c37 s10;2016 c24 s122;
2020 c39 s10(47)

Hearing and decision

680(1) The board hearing an appeal under section 678 is not required to hear from any person or entity other than

(a) a person or entity that was notified pursuant to section 679(1), and

(b) each owner of adjacent land to the land that is the subject of the appeal,

or a person acting on any of those persons' behalf.

(1.1) For the purposes of subsection (1), "owner" has the same meaning as in section 653.

(2) In determining an appeal, the board hearing the appeal

(a) repealed 2020 c39 s10(48);

(a.1) must have regard to any statutory plan;

(b) must conform with the uses of land referred to in a land use bylaw;

(c) must be consistent with the land use policies;

(d) must have regard to but is not bound by the subdivision and development regulations;

(e) may confirm, revoke or vary the approval or decision or any condition imposed by the subdivision authority or make or substitute an approval, decision or condition of its own;

(f) may, in addition to the other powers it has, exercise the same power as a subdivision authority is permitted to exercise pursuant to this Part or the regulations or bylaws under this Part.

(2.1) In the case of an appeal of the deemed refusal of an application under section 653.1(8), the board must determine whether the documents and information that the applicant provided met the requirements of section 653.1(2).

(2.2) Subsection (1)(b) does not apply to an appeal of the deemed refusal of an application under section 653.1(8).

(3) A subdivision and development appeal board hearing an appeal under section 678 must hold the hearing within 30 days after receiving a notice of appeal and give a written decision together with the reasons for the decision within 15 days after concluding the hearing.

(4) The Land and Property Rights Tribunal hearing an appeal under section 678 must hold the hearing within 60 days after receiving a notice of appeal and give a written decision together with the reasons for the decision within 15 days after concluding the hearing.

RSA 2000 cM-26 s680;2009 cA-26.8 s83;2016 c24 s123;
2020 cL-2.3 s24(41);2020 c39 s10(48)

Failure to make decision

681(1) If a subdivision authority fails or refuses to make a decision on an application for subdivision approval within the time prescribed by the subdivision and development regulations, the applicant may, within 14 days after the expiration of the time prescribed,

(a) treat the application as refused and appeal it in accordance with section 678, or

(b) enter into a written agreement with the subdivision authority to extend the time prescribed in the subdivision and development regulations.

(2) If an agreement to extend is entered into pursuant to subsection (1)(b) and the subdivision authority fails or refuses to make a decision within the time prescribed in the agreement, the applicant may, within 14 days after the expiration of the extended period, treat the application as refused and appeal it in accordance with section 678.

(3) A subdivision authority may not deal with an application for subdivision approval after the expiration of the period of time prescribed in the subdivision and development regulations for making the decision unless an agreement is entered into pursuant to subsection (1)(b).

RSA 2000 cM-26 s681;2015 c8 s72

Endorsement of subdivision plan

682(1) When on an appeal the Land and Property Rights Tribunal or the subdivision and development appeal board approves an application for subdivision approval, the applicant must submit the plan of subdivision or other instrument to the subdivision authority from whom the appeal was made for endorsement by it.

(2) If a subdivision authority fails or refuses to endorse a plan of subdivision or other instrument submitted to it pursuant to subsection (1), the member of the subdivision and development appeal board or Land and Property Rights Tribunal, as the case may be, that heard the appeal who is authorized to endorse the instrument may do so.

RSA 2000 cM-26 s682;2020 cL-2.3 s24(34)

Development Permits

Permit

683 Except as otherwise provided in a land use bylaw, a person may not commence any development unless the person has been issued a development permit in respect of it pursuant to the land use bylaw.

1995 c24 s95

Development applications

683.1(1) A development authority must, within 20 days after the receipt of an application for a development permit, determine whether the application is complete.

(2) An application is complete if, in the opinion of the development authority, the application contains the documents and other information necessary to review the application.

(3) The time period referred to in subsection (1) may be extended by an agreement in writing between the applicant and the development authority or, if applicable, in accordance with a land use bylaw made pursuant to section 640.1(a).

(4) If the development authority does not make a determination referred to in subsection (1) within the time required under subsection (1) or (3), the application is deemed to be complete.

(5) If a development authority determines that the application is complete, the development authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(6) If the development authority determines that the application is incomplete, the development authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw that the application is incomplete and that any outstanding documents and information referred to in the notice must be submitted by a date set out in the notice or a later date agreed on between the applicant and the development authority in order for the application to be considered complete.

(7) If the development authority determines that the information and documents submitted under subsection (6) are complete, the development authority must issue to the applicant an acknowledgment in the form and manner provided for in the land use bylaw that the application is complete.

(8) If the applicant fails to submit all the outstanding information and documents on or before the date referred to in subsection (6), the application is deemed to be refused.

(9) If an application is deemed to be refused under subsection (8), the development authority must issue to the applicant a notice in the form and manner provided for in the land use bylaw that the application has been refused and the reason for the refusal.

(10) Despite that the development authority has issued an acknowledgment under subsection (5) or (7), in the course of reviewing the application, the development authority may request additional information or documentation from the applicant that the development authority considers necessary to review the application.

(11) Repealed 2020 c39 s10(49).

2016 c24 s125;2020 c39 s10(49)

Development Appeals

Permit deemed refused

684(1) The development authority must make a decision on the application for a development permit within 40 days after the receipt by the applicant of an acknowledgment under section 683.1(5) or (7) or, if applicable, in accordance with a land use bylaw made pursuant to section 640.1(b).

(2) A time period referred to in subsection (1) may be extended by an agreement in writing between the applicant and the development authority.

(3) If the development authority does not make a decision referred to in subsection (1) within the time required under subsection (1) or (2), the application is, at the option of the applicant, deemed to be refused.

(4) Section 640(5) does not apply in the case of an application that was deemed to be refused under section 683.1(8).

RSA 2000 cM-26 s684;2016 c24 s126;2018 c11 s13

Grounds for appeal

685(1) If a development authority

(a) fails or refuses to issue a development permit to a person,

(b) issues a development permit subject to conditions, or

(c) issues an order under section 645,

the person applying for the permit or affected by the order under section 645 may appeal the decision in accordance with subsection (2.1).

(1.1) A decision of a development authority must state whether an appeal lies to a subdivision and development appeal board or to the Land and Property Rights Tribunal.

(2) In addition to an applicant under subsection (1), any person affected by an order, decision or development permit made or issued by a development authority may appeal the decision in accordance with subsection (2.1).

(2.1) An appeal referred to in subsection (1) or (2) may be made

(a) to the Land and Property Rights Tribunal

(i) unless otherwise provided in the regulations under section 694(1)(h.2)(i), where the land that is the subject of the application

(A) is within the Green Area as classified by the Minister responsible for the *Public Lands Act*,

(B) contains, is adjacent to or is within the prescribed distance of a highway, a body of water, a sewage treatment or waste management facility or a historical site,

(C) is the subject of a licence, permit, approval or other authorization granted by the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator, Alberta Energy and Utilities Board or Alberta Utilities Commission, or

(D) is the subject of a licence, permit, approval or other authorization granted by the Minister of Environment and Parks,

or

(ii) in any other circumstances described in the regulations under section 694(1)(h.2)(ii),

or

(b) in all other cases, to the subdivision and development appeal board.

(3) Despite subsections (1) and (2), no appeal lies in respect of the issuance of a development permit for a permitted use unless the provisions of the land use bylaw were relaxed, varied or misinterpreted or the application for the development permit was deemed to be refused under section 683.1(8).

(4) Despite subsections (1), (2), (2.1) and (3), if a decision with respect to a development permit application in respect of a direct control district

(a) is made by a council, there is no appeal to the subdivision and development appeal board, or

(b) is made by a development authority, the appeal may only be made to the subdivision and development appeal board and is limited to whether the development authority followed the directions of council, and if the subdivision and

development appeal board finds that the development authority did not follow the directions it may, in accordance with the directions, substitute its decision for the development authority's decision.

RSA 2000 cM-26 s685;2015 c8 s73;2016 c24 s127;
2020 cL-2.3 s24(41);2020 c39 s10(50);
2022 c16 s9(81)

Appeals

686(1) A development appeal is commenced by filing a notice of the appeal, containing reasons, with the board hearing the appeal

(a) in the case of an appeal made by a person referred to in section 685(1)

(i) with respect to an application for a development permit,

(A) within 21 days after the date on which the written decision is given under section 642, or

(B) if no decision is made with respect to the application within the 40-day period, or within any extension of that period under section 684, within 21 days after the date the period or extension expires,

or

(ii) with respect to an order under section 645, within 21 days after the date on which the order is made,

or

(b) in the case of an appeal made by a person referred to in section 685(2), within 21 days after the date on which the notice of the issuance of the permit was given in accordance with the land use bylaw.

(1.1) Where a person files a notice of appeal with the wrong board, that board must refer the appeal to the appropriate board and the appropriate board must hear the appeal as if the notice of appeal had been filed with it and it is deemed to have received the notice of appeal from the applicant on the date it receives the notice of appeal from the first board, if

(a) in the case of a person referred to in subsection (1), the person files the notice with the wrong board within 21 days after receipt of the written decision or the deemed refusal, or

(b) in the case of a person referred to in subsection (2), the person files the notice with the wrong board within 21 days

after the date on which the notice of the issuance of the permit was given in accordance with the land use bylaw.

(2) The board hearing an appeal referred to in subsection (1) must hold an appeal hearing within 30 days after receipt of a notice of appeal.

(3) The board hearing an appeal referred to in subsection (1) must give at least 5 days' notice in writing of the hearing

(a) to the appellant,

(b) to the development authority whose order, decision or development permit is the subject of the appeal, and

(c) to those owners required to be notified under the land use bylaw and any other person that the subdivision and development appeal board considers to be affected by the appeal and should be notified.

(4) The board hearing an appeal referred to in subsection (1) must make available for public inspection before the commencement of the hearing all relevant documents and materials respecting the appeal, including

(a) the application for the development permit, the decision and the notice of appeal, or

(b) the order under section 645.

(4.1) Subsections (1)(b) and (3)(c) do not apply to an appeal of a deemed refusal under section 683.1(8).

(5) In subsection (3), "owner" means the person shown as the owner of land on the assessment roll prepared under Part 9.

RSA 2000 cM-26 s686;2016 c24 s128;2017 c13 s1(65); 2018 c11 s13;2020 c39 s10(51)

Hearing and decision

687(1) At a hearing under section 686, the board hearing the appeal must hear

(a) the appellant or any person acting on behalf of the appellant,

(b) the development authority from whose order, decision or development permit the appeal is made, or a person acting on behalf of the development authority,

(c) any other person who was given notice of the hearing and who wishes to be heard, or a person acting on behalf of that person, and

(d) any other person who claims to be affected by the order, decision or permit and that the subdivision and development appeal board agrees to hear, or a person acting on behalf of that person.

(2) The board hearing the appeal referred to in subsection (1) must give its decision in writing together with reasons for the decision within 15 days after concluding the hearing.

(3) In determining an appeal, the board hearing the appeal referred to in subsection (1)

(a) repealed 2020 c39 s10(52);

(a.1) must comply with any applicable land use policies;

(a.2) subject to section 638, must comply with any applicable statutory plans;

(a.3) subject to clauses (a.4) and (d), must comply with any land use bylaw in effect;

(a.4) must comply with the applicable requirements of the regulations under the *Gaming, Liquor and Cannabis Act* respecting the location of premises described in a cannabis licence and distances between those premises and other premises;

(b) must have regard to but is not bound by the subdivision and development regulations;

(c) may confirm, revoke or vary the order, decision or development permit or any condition attached to any of them or make or substitute an order, decision or permit of its own;

(d) may make an order or decision or issue or confirm the issue of a development permit even though the proposed development does not comply with the land use bylaw if, in its opinion,

(i) the proposed development would not

(A) unduly interfere with the amenities of the neighbourhood, or

(B) materially interfere with or affect the use, enjoyment or value of neighbouring parcels of land,

and

(ii) the proposed development conforms with the use prescribed for that land or building in the land use bylaw.

(4) In the case of an appeal of the deemed refusal of an application under section 683.1(8), the board must determine whether the documents and information that the applicant provided met the requirements of section 683.1(2).

RSA 2000 cM-26 s687;2009 cA-26.8 s83;2015 c8 s74;2017 c21 s28;2018 c11 s13;2020 c39 s10(52)

Court of Appeal

Law, jurisdiction appeals

688(1) An appeal lies to the Court of Appeal on a question of law or jurisdiction with respect to

(a) a decision of the subdivision and development appeal board, and

(b) a decision made by the Land and Property Rights Tribunal

(i) under section 619 respecting whether a proposed statutory plan or land use bylaw amendment is consistent with a licence, permit, approval or other authorization granted under that section,

(ii) under section 648.1 respecting the imposition of an off-site levy or the amount of the levy,

(iii) under section 678(2)(a) respecting a decision of a subdivision authority,

(iii.1) under section 685(2.1)(a) respecting a decision of a development authority, or

(iv) under section 690 respecting an intermunicipal dispute.

(2) An application for permission to appeal must be filed and served within 30 days after the issue of the decision sought to be appealed, and notice of the application for permission to appeal must be given to

(a) the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be, and

(b) any other persons that the judge directs.

(2.1) If an applicant makes a written request for materials to the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be, for the purposes of the application for permission to appeal under subsection (2), the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be, must provide the materials requested within 14 days from the date on which the written request is served.

(2.2) An applicant's written request under subsection (2.1) must not include a request for a transcript of the hearing, but if a transcript is available and the Court of Appeal is satisfied that the transcript is necessary for the purpose of determining the application, the Court may, on application or on its own motion, direct that the Land and Property Rights Tribunal or the subdivision and development appeal board provide the transcript within the time provided by the Court.

(3) On hearing the application and the representations of those persons who are, in the opinion of the judge, affected by the application, the judge may grant permission to appeal if the judge is of the opinion that the appeal involves a question of law of sufficient importance to merit a further appeal and has a reasonable chance of success.

(4) If a judge grants permission to appeal, the judge may

(a) direct which persons or other bodies must be named as respondents to the appeal,

(b) specify the questions of law or the questions of jurisdiction to be appealed, and

(c) make any order as to the costs of the application that the judge considers appropriate.

(4.1) On permission to appeal being granted by a judge of the Court of Appeal, the appeal must proceed in accordance with the practice and procedure of the Court of Appeal.

(4.2) The notice of appeal must be given to the parties affected by the appeal and to the Land and Property Rights Tribunal or the subdivision and development appeal board, as the case may be.

(4.3) Repealed 2020 c39 s10(53).

(4.4) Within 30 days from the date that permission is granted to appeal a decision of the Land and Property Rights Tribunal or the

subdivision and development appeal board, the Land and Property Rights Tribunal or subdivision and development appeal board, as applicable, must forward to the Registrar of the Court of Appeal the transcript, if any, and record of the hearing, its findings and reasons for the decision.

(5) If an appeal is from a decision of a subdivision and development appeal board, the municipality must be given notice of the application for permission to appeal and the board and the municipality

(a) are respondents in the application and, if permission to appeal is granted, in the appeal, and

(b) are entitled to be represented by counsel at the application and, if permission to appeal is granted, at the appeal.

(6) The Land and Property Rights Tribunal

(a) is a respondent in any application for permission to appeal a decision of the Tribunal and, if permission to appeal is granted, in the appeal, and

(b) is entitled to be represented by counsel at any application for permission to appeal a decision of the Tribunal and, if permission to appeal is granted, at the appeal.

RSA 2000 cM-26 s688;2007 c3 s5;2014 c13 s35;2016 c24 s130;2020 cL-2.3 s24(35);2020 c25 s11;2020 c39 s10(53)

Decision on appeal

689(1) On the hearing of the appeal,

(a) no evidence other than the evidence that was submitted to the Land and Property Rights Tribunal or the subdivision and development appeal board may be admitted, but the Court may draw any inferences

(i) that are not inconsistent with the facts expressly found by the Land and Property Rights Tribunal or the subdivision and development appeal board, and

(ii) that are necessary for determining the question of law or the question of jurisdiction,

and

(b) the Court may confirm, vary, reverse or cancel the decision.

(2) In the event that the Court cancels a decision, the Court must refer the matter back to the Land and Property Rights Tribunal or

the subdivision and development appeal board, and the relevant board must rehear the matter and deal with it in accordance with the opinion of or any direction given by the Court on the question of law or the question of jurisdiction.

(3) No member of the Land and Property Rights Tribunal or a subdivision and development appeal board is liable to costs by reason or in respect of an application for permission to appeal or an appeal under this Act.

(4) If the Court finds that the only ground for appeal established is a defect in form or technical irregularity and that no substantial wrong or miscarriage of justice has occurred, the Court may deny the appeal, confirm the decision of the Land and Property Rights Tribunal or a subdivision and development appeal board despite the defect and order that the decision takes effect from the time and on the terms that the Court considers proper.

RSA 2000 cM-26 s689;2014 c13 s35;2020 cL-2.3 s24(36)

Division 11
Intermunicipal Disputes

Intermunicipal disputes

690(1) A municipality that

(a) is of the opinion that a statutory plan or amendment or a land use bylaw or amendment adopted by an adjacent municipality has or may have a detrimental effect on it,

(b) has given written notice of its concerns to the adjacent municipality prior to second reading of the bylaw, and

(c) has, as soon as practicable after second reading of the bylaw, attempted to use mediation to resolve the matter,

may appeal the matter to the Land and Property Rights Tribunal.

(1.1) An appeal under subsection (1) is to be brought by

(a) filing a notice of appeal and statutory declaration described in subsection (2) with the Land and Property Rights Tribunal, and

(b) giving a copy of the notice of appeal and statutory declaration to the adjacent municipality

within 30 days after the passing of the bylaw to adopt or amend the statutory plan or land use bylaw.

(2) When appealing a matter to the Land and Property Rights Tribunal, the municipality must state the reasons in the notice of appeal why a provision of the statutory plan or amendment or land use bylaw or amendment has a detrimental effect and provide a statutory declaration stating

(a) the reasons why mediation was not possible,

(b) that mediation was undertaken and the reasons why it was not successful, or

(c) that mediation is ongoing and that the appeal is being filed to preserve the right of appeal.

(3) A municipality, on receipt of a notice of appeal and statutory declaration under subsection (1.1)(b), must, within 30 days, submit to the Land and Property Rights Tribunal and the municipality that filed the notice of appeal a statutory declaration stating

(a) the reasons why mediation was not possible,

(b) that mediation was undertaken and the reasons why it was not successful, or

(c) that mediation is ongoing and that if the mediation is not successful a further response will be provided within 30 days of its completion.

(4) When a notice of appeal and statutory declaration are filed under subsection (1.1)(a) with the Land and Property Rights Tribunal, the provision of the statutory plan or amendment or land use bylaw or amendment that is the subject of the appeal is deemed to be of no effect and not to form part of the statutory plan or land use bylaw from the date the notice of appeal and statutory declaration are filed with the Tribunal under subsection (1.1)(a) until the date the Tribunal makes a decision under subsection (5).

(5) If the Land and Property Rights Tribunal receives a notice of appeal and statutory declaration under subsection (1.1)(a), it must, in accordance with subsection (5.1), decide whether the provision of the statutory plan or amendment or land use bylaw or amendment is detrimental to the municipality that made the appeal and may

(a) dismiss the appeal if it decides that the provision is not detrimental, or

(b) order the adjacent municipality to amend or repeal the provision, if it is of the opinion that the provision is detrimental.

(5.1) In determining under subsection (5) whether the provision of the statutory plan or amendment or land use bylaw or amendment is detrimental to the municipality that made the appeal, the Land and Property Rights Tribunal must disregard section 638.

(6) A provision with respect to which the Land and Property Rights Tribunal has made a decision under subsection (5) is,

(a) if the Tribunal has decided that the provision is to be amended, deemed to be of no effect and not to form part of the statutory plan or land use bylaw from the date of the decision until the date on which the plan or bylaw is amended in accordance with the decision, and

(b) if the Tribunal has decided that the provision is to be repealed, deemed to be of no effect and not to form part of the statutory plan or land use bylaw from and after the date of the decision.

(6.1) Any decision made by the Land and Property Rights Tribunal under this section in respect of a statutory plan or amendment or a land use bylaw or amendment adopted by a municipality must be consistent with any growth plan under Part 17.1 pertaining to that municipality.

(7) Section 692 does not apply when a statutory plan or a land use bylaw is amended or repealed according to a decision of the Tribunal under this section.

(8) The Land and Property Rights Tribunal's decision under this section is binding, subject to the rights of either municipality to appeal under section 688.

RSA 2000 cM-26 s690;2009 cA-26.8 s83;2013 c17 s5;
2015 c8 s75;2020 cL-2.3 s24(37);2020 c39 s10(54)

Tribunal hearing

691(1) The Land and Property Rights Tribunal, on receiving a notice of appeal and statutory declaration under section 690(1)(a), must

(a) commence a hearing within 60 days after receiving the notice of appeal or a later time to which all parties agree, and

(b) give a written decision within 30 days after concluding the hearing.

(2) The Land and Property Rights Tribunal is not required to give notice to or hear from any person other than the municipality

making the appeal, the municipality against whom the appeal is launched and the owner of the land that is the subject of the appeal.

RSA 2000 cM-26 s691;2020 cL-2.3 s24(41)

Division 12
Bylaws, Regulations

Planning bylaws

692(1) Before giving second reading to

(a) a proposed bylaw to adopt an intermunicipal development plan,

(b) a proposed bylaw to adopt a municipal development plan,

(c) a proposed bylaw to adopt an area structure plan,

(d) a proposed bylaw to adopt an area redevelopment plan,

(e) a proposed land use bylaw, or

(f) a proposed bylaw amending a statutory plan or land use bylaw referred to in clauses (a) to (e),

a council must hold a public hearing with respect to the proposed bylaw in accordance with section 216.4 after giving notice of it in accordance with section 606.

(2) Despite subsection (1), if a proposed development relates to more than one proposed bylaw referred to in subsection (1), the council may hold a single public hearing.

(3) Despite subsection (1), in the case of a public hearing for a proposed bylaw adopting or amending an intermunicipal development plan,

(a) councils may hold a joint public hearing to which section 184 does not apply, and

(b) municipalities may act jointly to satisfy the advertising requirements of section 606.

(4) In the case of an amendment to a land use bylaw to change the district designation of a parcel of land, the municipality must, in addition to the requirements of subsection (1),

(a) include in the notice described in section 606(2)

(i) the municipal address, if any, and the legal address of the parcel of land, and

(ii) a map showing the location of the parcel of land,

(b) give written notice containing the information described in clause (a) and in section 606(6) to the assessed owner of that parcel of land at the name and address shown on the assessment roll of the municipality, and

(c) give a written notice containing the information described in clause (a) and in section 606(6) to each owner of adjacent land at the name and address shown for each owner on the assessment roll of the municipality.

(5) If the land referred to in subsection (4)(c) is in another municipality, the written notice must be given to that municipality and to each owner of adjacent land at the name and address shown for each owner on the tax roll of that municipality.

(6) Despite subsection (1), a bylaw referred to in subsection (1) may be amended without giving notice or holding a public hearing if the amendment corrects clerical, technical, grammatical or typographical errors and does not materially affect the bylaw in principle or substance.

(6.1) Subsection (1)(f) does not apply in respect of a proposed bylaw amending a statutory plan or land use bylaw to specify the purposes of a community services reserve.

(7) In this section,

(a) "adjacent land" means land that is contiguous to the parcel of land that is being redesignated and includes

(i) land that would be contiguous if not for a highway, road, river or stream, and

(ii) any other land identified in the land use bylaw as adjacent land for the purpose of notifications under this section;

(b) "owner" means the person shown as the owner of land on the assessment roll prepared under Part 9.

(8) If an ALSA regional plan requires a council to pass a bylaw referred to in this section, the council must

(a) consider whether, in view of the requirement in the ALSA regional plan, consultation is necessary, desirable or beneficial, and

(b) decide whether or not to proceed with consultation.

(9) If a council decides under subsection (8) that consultation is neither necessary nor desirable or would not be beneficial, subsections (1) to (7) do not apply to the council in respect of the bylaw concerned.

RSA 2000 cM-26 s692;2008 c37 s9;2009 cA-26.8 s83; 2022 c16 s9(83)

Airport vicinity regulations

693(1) The Minister may make regulations

(a) establishing airport vicinity protection areas surrounding airports;

(b) controlling, regulating or prohibiting any use and development of land within an airport vicinity protection area.

(2) Unless the contrary is expressed in regulations made under subsection (1), those regulations

(a) operate despite any statutory plan, land use bylaw or other regulations under this Part, and

(b) are binding on any subdivision authority, development authority and subdivision and development appeal board and the Land and Property Rights Tribunal.

(3) If a municipality is affected by a regulation under subsection (1), the municipality must amend the statutory plan relating to that area and its land use bylaw to conform with the regulation.

(4) Section 692 does not apply to an amendment pursuant to subsection (3).

(5) A regulation under subsection (1) may apply generally or specifically in Alberta.

RSA 2000 cM-26 s693;2020 cL-2.3 s24(41);2020 c39 s10(55)

Development in floodways

693.1(1) The Lieutenant Governor in Council may make regulations

(a) controlling, regulating or prohibiting any use or development of land that is located in a floodway within a municipal authority, including, without limitation, regulations specifying the types of developments that are authorized in a floodway;

(b) exempting a municipal authority or class of municipal authorities from the application of all or part of this section or the regulations made under this subsection, or both;

(c) modifying or suspending the application or operation of any provision of this Act for the purposes of giving effect to this section;

(d) defining, or respecting the meaning of, "floodway" for the purposes of this section and the regulations made under this subsection.

(2) Unless the contrary is expressed in regulations made under subsection (1), those regulations

(a) operate despite any statutory plan, land use bylaw or other regulations under this Part, and

(b) are binding on any subdivision authority, development authority and subdivision and development appeal board and the Land and Property Rights Tribunal.

(3) If a municipal authority is affected by a regulation made under subsection (1), the municipal authority must amend any relevant statutory plan and its land use bylaw to conform with the regulation.

(4) Section 692 does not apply to an amendment pursuant to subsection (3).

2013 c21 s2;2020 cL-2.3 s24(41)

Regulations

694(1) The Minister may make regulations

(a) respecting applications for the subdivision and development of land;

(a.1) providing for an alternative period of time for the subdivision authority or the development authority to review the completeness of an application or make a decision on an application under this Part or under the regulations;

(b) respecting subdivision and development standards and requirements;

(b.1) repealed 2019 c22 s10(24);

(c) respecting the information to be contained in a subdivision authority's and a development authority's notice of a decision;

(c.1) repealed 2020 c39 s10(56);

(d) respecting the additional municipal reserve, school reserve or municipal and school reserve that a subdivision authority may require to be provided under this Part;

(e) respecting the records to be kept by a subdivision authority and a development authority;

(f) prescribing the conditions that a subdivision authority and a development authority are permitted to impose when granting subdivision or development approval in addition to those conditions permitted to be imposed under this Part;

(g) conferring or imposing, with or without conditions, any power or duty under the regulations on the Land and Property Rights Tribunal, a subdivision authority or a development authority;

(h) prescribing distances for the purpose of sections 678(2)(a)(i)(B) and 685(2.1)(a)(i)(B);

(h.1) defining "historical site" for the purpose of sections 678(2)(a)(i)(B) and 685(2.1)(a)(i)(B);

(h.2) for the purpose of sections 678(2)(a) and 685(2.1)(a),

(i) removing or modifying the circumstances listed in section 678(2)(a)(i) or 685(2.1)(a)(i) where a notice of appeal may be filed with the Land and Property Rights Tribunal, and

(ii) setting out additional circumstances where a notice of appeal may be filed with the Land and Property Rights Tribunal for the purpose of section 678(2)(a)(ii) or 685(2.1)(a)(ii);

(i) providing, either generally or specifically, that all or part of the regulations under this subsection do not apply to all or part of Alberta.

(2) A regulation under subsection (1)

(a) repealed 2020 c39 s10(56),

(b) may apply generally or specifically in Alberta, and

(c) operates despite any other regulation or bylaw pursuant to this Part.

(3) The *Regulations Act* does not apply to orders under subsection (1)(i).

(4) The Lieutenant Governor in Council may make regulations

(a) respecting additional requirements for the calculation of an off-site levy in a bylaw for a purpose referred to in section 648(2.1) and the maximum amount that a municipality may establish or impose and collect as a redevelopment levy or an off-site levy, either generally or specifically;

(b) respecting additional principles and criteria that must be applied by a municipality when passing an off-site levy bylaw;

(c) respecting the determination of the benefitting area for a purpose under section 648(2) or 648(2.1) and the extent of the anticipated benefit to the future occupants of the land on which the off-site levy is being imposed;

(d) respecting appeals to the Land and Property Rights Tribunal under section 648.1, including, without limitation,

(i) the filing of a notice of an appeal,

(ii) the time within which an appeal may be brought, and

(iii) the process and procedures of an appeal;

(e) respecting transportation infrastructure to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;

(f) respecting intermunicipal off-site levies.

(5) The Lieutenant Governor in Council may make regulations directing a municipality, with or without conditions, to amend its statutory plans and land use bylaw.

(5.1) If the Natural Resources Conservation Board, Energy Resources Conservation Board, Alberta Energy Regulator or Alberta Utilities Commission grants a licence, permit, approval or other authorization that refers to environmental or physical limitations with respect to the development of land, and regulations are made under section 618(4) with respect to the development of that land, the Lieutenant Governor in Council may make regulations

(a) requiring the developer to apply to the Registrar to register a caveat against the land subject to the limitation referred to in the licence, permit, approval or other authorization, and

(b) respecting the contents of the caveat.

(5.2) When a caveat is presented for registration under subsection (5.1), the Registrar must endorse a memorandum referring to the licence, permit, approval or other authorization on any certificate of title for land to which the limitations described in subsection (5.1) apply.

(5.3) A caveat that is registered pursuant to a regulation under subsection (5.1)(a) runs with the land.

(5.4) Sections 137 and 138 of the *Land Titles Act* do not apply to a caveat referred to in subsections (5.1), (5.2), (5.3) and (5.5).

(5.5) Repealed 2020 c39 s10(56).

(5.6) The Lieutenant Governor in Council may make regulations respecting the exemption of The Town of Canmore, its councillors, officers and employees and volunteers performing duties under the direction of The Town of Canmore or performing duties for organizations established by The Town of Canmore from liability with respect to the development of designated land, as defined in the *Canmore Undermining Review Regulation* (AR 114/97), by persons other than The Town of Canmore, its councillors, officers and employees and volunteers performing duties under the direction of The Town of Canmore or performing duties for organizations established by The Town of Canmore.

(5.7) The *Canmore Undermining Exemption from Liability Regulation* (AR 113/97) is validated, is not repealed in accordance with section 603(2) and is deemed to have been made under this section.

(6), (7) Repealed 2020 c39 s10(56).

RSA 2000 cM-26 s694;2003 c43 s4;2007 cA-37.2 s82(17);
2012 cR-17.3 s95;2016 c24 s131;2017 c13 ss1(66),2(21);
2019 c22 s10(24);2020 cL-2.3 s24(41);2020 c39 s10(56)

Division 13
Transitional

695 and **696** Repealed by Revision.

Zoning caveat

697(1) On September 1, 1995 a zoning caveat prepared and signed by the Director of Town and Rural Planning or the Provincial Planning Director and registered in a land titles office under a former Act ceases to have effect.

(2) On and after September 1, 1995, the owner of a parcel of land that is affected by a caveat referred to in subsection (1) may apply to the Registrar to endorse the certificate of title with a memorandum cancelling the registration of the zoning caveat.

(3) On receipt of an application under subsection (2) and on being satisfied that the caveat is a zoning caveat, the Registrar must cancel the registration of the caveat.

AR 49/2002 s6;2002 c30 s23

698 to **708** Repealed by Revision.

Part 17.1
Growth Management Boards

Interpretation

708.01(1) In this Part and Part 17.2,

(a) "growth management board" means a growth management board established by regulation under section 708.02;

(b) "growth plan" means a plan, if any, required by a regulation under section 708.02;

(c) "growth region" means all or part of the land lying within the boundaries of the participating municipalities of a growth management board that is designated by regulation under section 708.02 as the growth region for that growth management board;

(d) "municipal agreement" means an agreement entered into by a participating municipality;

(e) "participating municipality" means a municipality that is designated by regulation under section 708.02 as a member of the growth management board;

(f) "representative" means a person appointed by a participating municipality under section 708.04 to represent the participating municipality on a growth management board;

(g) "statutory plan" means

(i) a statutory plan as defined in section 616(dd), or

(ii) an amendment to a statutory plan referred to in subclause (i).

(2) A reference in any other Part of this Act to a resolution or bylaw does not include a resolution passed or bylaw made by a growth management board.

2013 c17 s6;2019 c22 s10(25);2020 c39 s10(57)

Purpose

708.011 The purpose of this Part is to provide for integrated and strategic planning for future growth in municipalities.

2013 c17 s6;2016 c24 s132;2020 c39 s10(58)

Division 1
Establishment and Operation of Growth Management Boards

Establishing a growth management board

708.02(1) The Lieutenant Governor in Council may, by regulation

(a) on the recommendation of the Minister on the request of 2 or more municipalities, establish a growth management board in respect of those municipalities, or

(b) on the Lieutenant Governor in Council's own initiative, establish a growth management board and determine the membership of that board.

(1.1) Repealed 2020 c39 s10(59).

(1.2) For the purposes of subsection (1.1), the growth management board established under the *Capital Region Board Regulation* (AR 38/2012) is deemed to be a growth management board for the Edmonton region.

(2) The Lieutenant Governor in Council may make regulations

(a) respecting the mandate of a growth management board;

(b) respecting the membership of a growth management board and the voting rights of the participating municipalities;

(c) respecting the land lying within the boundaries of the participating municipalities that is included in the growth region for the growth management board;

(d) respecting the operations, management and administration of the growth management board;

(e) respecting the appointment of

(i) persons to represent the participating municipalities on the growth management board, and

(ii) a chair of the growth management board and, if necessary, the appointment of an interim chair;

(f) respecting the powers, duties and functions of

(i) the growth management board, and

(ii) the representatives on the growth management board;

(g) respecting the consistency of statutory plans and bylaws with a growth plan including, without limitation, respecting any requirements for the council of a participating municipality to amend statutory plans or bylaws to conform with a growth plan;

(h) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary or advisable to carry out the purposes of this Part.

2013 c17 s6;2016 c24 s133;2020 c39 s10(59)

Corporation

708.03(1) A growth management board is a corporation consisting of

(a) the participating municipalities, as represented by the representatives, and

(b) the persons appointed by the Lieutenant Governor in Council under subsection (2).

(2) The Lieutenant Governor in Council may appoint one or more persons to a growth management board to represent the Government of Alberta, but those persons do not have voting rights.

2013 c17 s6

Appointment of representative

708.04 Each participating municipality must, in accordance with the regulation establishing the growth management board of which the participating municipality is a member, appoint a person to represent the participating municipality on the growth management board.

2013 c17 s6

Meetings of growth management board

708.041(1) Subject to subsection (2), sections 197 and 199 apply to the meetings of a growth management board.

(2) Notwithstanding sections 197 and 199, for the purposes of this Part, a reference in sections 197 and 199 to a council, councils and council committees shall be read as a reference to a growth management board, growth management boards and growth management board committees, respectively.

(3) The Minister may make regulations authorizing and respecting the use of electronic, telephonic or other communication methods to conduct meetings of a growth management board.

(4) Regulations under subsection (3) may apply generally or specifically and may modify the requirements in this Part to any extent the Minister considers necessary or appropriate to give effect to the regulations.

2015 c8 s76;2019 c22 s10(26);2020 c39 s10(60);
2022 c16 s9(82)

Powers and duties of growth management board

708.05(1) Except as provided for in the regulations under subsection (3), Divisions 3 and 4 of Part 15.1 and any regulations made under those Divisions apply with any necessary modifications in respect of a growth management board as if it were a regional services commission.

(2) Except as provided for in the regulations under subsection (3), Divisions 3 and 4 of Part 15.1 and any regulations made under those Divisions apply with any necessary modifications in respect of the representatives on a growth management board as if those representatives were directors of a regional services commission.

(3) The Lieutenant Governor in Council may make regulations modifying any provision of Division 3 or 4 of Part 15.1 for the purpose of applying the provision to a growth management board or to the representatives on a growth management board.

2013 c17 s6;2015 c8 s77

Consistency with ALSA regional plans

708.06(1) In carrying out its functions and in exercising its jurisdiction under this Part and other enactments, a growth management board must act in accordance with any applicable ALSA regional plans.

(2) In the event of a conflict or inconsistency between a growth plan prepared by a growth management board and an ALSA

regional plan, the ALSA regional plan prevails to the extent of the conflict or inconsistency.

2013 c17 s6;2020 c39 s10(61)

Conformity with growth plan

708.061(1) Despite any other enactment, but subject to this section, a growth plan prevails in the event of a conflict or inconsistency between the growth plan and a statutory plan, bylaw, resolution or municipal agreement of a participating municipality.

(2) The council of a participating municipality must amend every statutory plan and bylaw as necessary to conform with a growth plan no later than the date specified by the growth management board.

(3) If the council of a participating municipality fails to amend a statutory plan or bylaw in accordance with subsection (2), the statutory plan or bylaw is deemed to be invalid to the extent that it conflicts or is inconsistent with a growth plan.

(4) The Minister may, in respect of a municipal agreement entered into by a participating municipality that conflicts or is inconsistent with a growth plan, require the council of the participating municipality, to the extent possible under the terms of the municipal agreement,

(a) to amend the municipal agreement so that it conforms to the growth plan, or

(b) to terminate the municipal agreement.

(5) If the council of a participating municipality fails to amend or terminate a municipal agreement when required to do so by the Minister under subsection (4), the municipal agreement is deemed to be invalid to the extent that it conflicts or is inconsistent with the growth plan.

(6) Except as otherwise provided in the regulation establishing the growth management board of which the participating municipality is a member, this section applies to statutory plans adopted, bylaws made, resolutions passed and municipal agreements entered into before or after the coming into force of that regulation.

2013 c17 s6;2020 c39 s10(61)

Delegation

708.07(1) Subject to subsection (2), a growth management board may delegate any of its powers, duties or functions under this Part or any other enactment to a committee, official or employee of the growth management board.

(2) A growth management board may not delegate

(a) the power to make bylaws;

(b) the power to borrow money;

(c) the power to adopt budgets;

(d) the power to approve financial statements;

(e) the power to appoint an auditor;

(f) the power to recommend the approval of a growth plan.

2013 c17 s6

Bylaws

708.08(1) A growth management board must, at its inception, establish by bylaw an appeal mechanism or dispute resolution mechanism, or both, for the purposes of resolving disputes arising from actions taken or decisions made by the growth management board.

(1.1) A growth management board may make bylaws respecting its conduct and affairs, including, without limitation, rules and procedures for dealing with matters before the growth management board.

(2) Unless the Minister directs otherwise, a bylaw made under this section does not come into force until it has been approved by the Minister.

(3) The *Regulations Act* does not apply to a bylaw made under this section.

2013 c17 s6;2020 c39 s10(62)

708.09 Repealed 2020 c39 s10(63).

Division 2
Approval and Effective Date of Growth Plan

708.1 to **708.16** Repealed 2020 c39 s10(64).

Information must be provided

708.17(1) A participating municipality must, when required in writing by the growth management board to do so, provide the growth management board with information about the participating municipality that the growth management board requires.

(2) A participating municipality that contravenes subsection (1) is guilty of an offence and liable to a fine of not more than $10 000.

(3) This section does not apply to information acquired by a participating municipality that is subject to any type of legal privilege, including solicitor-client privilege.

2013 c17 s6

Matters before the Land and Property Rights Tribunal

708.18(1) If

(a) a matter relating to land within a growth region is appealed to the Land and Property Rights Tribunal, or

(b) the Land and Property Rights Tribunal is considering an application for an annexation of land involving 2 or more participating municipalities,

the Minister may by order direct the Land and Property Rights Tribunal to defer its consideration of the matter or application.

(2) When the Minister makes an order under subsection (1), all steps in the appeal or application, as the case may be, are stayed as of the date of the order until the Minister gives notice to the Land and Property Rights Tribunal that the appeal or application may be continued.

(3) This section applies to an appeal or application commenced after the coming into force of the regulation establishing the growth management board

(a) in respect of which the land referred to in subsection (1)(a) is part of the growth region, or

(b) of which the participating municipalities referred to in subsection (1)(b) are members.

2013 c17 s6;2020 cL-2.3 s24(38)

Limitation of actions

708.19 No cause of action arises as a result of

(a) the enactment of this Part,

(b) the making of a regulation, bylaw or order under this Part, or

(c) anything done or omitted to be done in accordance with this Part or a regulation, bylaw or order made under this Part.

2013 c17 s6

No remedy

708.2 No costs, compensation or damages are owing or payable to any person, and no remedy, including in contract, restitution or trust, is available to any person in connection with anything referred to in section 708.19.

2013 c17 s6

Proceedings barred

708.21 No proceedings, including any proceedings in contract, restitution or trust, that are based on anything referred to in section 708.19, may be brought or maintained against any person.

2013 c17 s6

No expropriation or injurious affection

708.22 Nothing done or omitted to be done in accordance with this Part or a regulation, bylaw or order made under this Part constitutes an expropriation or injurious affection for the purposes of the *Expropriation Act* or otherwise.

2013 c17 s6

708.23 Repealed 2020 c39 s10(65).

Ministerial orders

708.24(1) In addition to any other orders that the Minister may make under this Part, the Minister may make any one or more of the following orders:

(a) an order providing for transitional matters related to the coming into force of this Part;

(b) an order respecting the requisition of operating and capital costs of a growth management board;

(c) subject to the regulations, an order respecting the management, duties and functions of a growth management board;

(d) an order respecting the records to be kept by a growth management board and the manner in which they are to be kept and respecting which reports are to be submitted to the Minister;

(e) an order providing for any other matter that the Minister considers necessary for carrying out the purposes of this Part.

(2) In addition to the orders the Minister may make under subsection (1), the Minister may by order take any action that a

growth management board may or must take under this Part or a regulation under this Part.

(3) If there is a conflict or inconsistency between an order made by the Minister under subsection (2) and an action taken by a growth management board, the Minister's order prevails to the extent of the conflict or inconsistency.

(4) The *Regulations Act* does not apply to an order made under subsection (1)(c) or (d) or (2).

2013 c17 s6

708.25 Repealed 2020 c39 s10(66).

Part 17.2
Intermunicipal Collaboration

Definitions

708.26(1) In this Part,

(a) "arbitrator" means a person who is chosen as an arbitrator under section 708.35;

(b) "framework" means an intermunicipal collaboration framework entered into between 2 or more municipalities in accordance with this Part, and includes any amendments to a framework.

(c) repealed 2020 c39 s10(67).

(2) A reference in this Part to a municipality includes an improvement district.

2016 c24 s134;2019 c22 s10(27);2020 c39 s10(67)

Purpose

708.27 The purpose of this Part is to provide for intermunicipal collaboration frameworks among 2 or more municipalities

(a) to provide for the integrated and strategic planning, delivery and funding of intermunicipal services,

(b) to steward scarce resources efficiently in providing local services, and

(c) to ensure municipalities contribute funding to services that benefit their residents.

2016 c24 s134;2019 c22 s10(28)

Division 1
Intermunicipal Collaboration Framework

Requirements for framework

708.28(1) Municipalities that have common boundaries must create a framework with each other by April 1, 2020 unless they are members of the same growth management board.

(2) Municipalities that are members of the same growth management board may create a framework with other members of the same growth management board in respect of matters that are not addressed in a growth plan.

(3) Municipalities that do not have common boundaries may be parties to a framework.

(4) A municipality may be a party to more than one framework.

(5) Despite subsection (1), the Minister may by order exempt, on any terms and conditions the Minister considers necessary, one or more municipalities from the requirement to create a framework.

(6) For greater certainty, a municipality that is a member of a growth management board must create a framework with a municipality that is not a member of the same growth management board if they have common boundaries.

2016 c24 s134;2018 c11 s13;2019 c22 s10(29);
2020 c39 s10(68)

Contents of framework

708.29(1) A framework must describe the services to be provided under it that benefit residents in more than one of the municipalities that are parties to the framework.

(2) In developing the content of the framework required by subsection (1), the municipalities must identify which municipality is responsible for providing which services and outline how the services will be delivered and funded.

(3) Nothing in this Part prevents a framework from enabling an intermunicipal service to be provided in only part of a municipality.

(3.1) Every framework must contain provisions establishing a process for resolving disputes that occur while the framework is in effect, other than during a review under section 708.32, with respect to

(a) the interpretation, implementation or application of the framework, and

(b) any contravention or alleged contravention of the framework.

(4) No framework may contain a provision that conflicts or is inconsistent with a growth plan established under Part 17.1 or with an ALSA regional plan.

(5) The existence of a framework relating to a service constitutes agreement among the municipalities that are parties to the framework for the purposes of section 54.

2016 c24 s134;2019 c22 s10(30)

Court order to comply

708.291 If a municipality that is a party to an intermunicipal collaboration framework fails to participate in the dispute resolution process set out in the framework or fails to comply with an agreement reached by the parties as a result of that process, any other party to the framework may apply to the Court of Queen's Bench for an order directing the municipality to comply with the process or agreement.

2019 c22 s10(31)

708.3 Repealed 2019 c22 s10(32).

Conflict or inconsistency

708.31 If there is a conflict or inconsistency between a framework and an existing agreement between 2 or more municipalities that are parties to that framework, the framework must address the conflict or inconsistency and, if necessary, alter or rescind the agreement.

2016 c24 s134

Term and review

708.32(1) The municipalities that are parties to a framework must review the framework at least every 5 years after the framework is created, or within a shorter period of time as provided for in the framework.

(1.1) Unless a framework provides otherwise, it may be reviewed at any time by agreement of all the municipalities that are parties to it.

(2) Where, during a review, the municipalities do not agree that the framework continues to serve the interests of the municipalities, the municipalities must create a replacement framework in accordance with this Part.

(3) Subsection (2) applies only to municipalities that are required under section 708.28(1) to create a framework.

2016 c24 s134;2019 c22 s10(33)

Participation by Indian bands and Metis settlements

708.321 Municipalities that are parties to a framework may invite an Indian band or Metis settlement to participate in the delivery and funding of services to be provided under the framework.

2016 c24 s134;2017 c13 s2(22)

Method of creating framework

708.33(1) In order to create a framework, the municipalities that are to be parties to the framework must each adopt a bylaw or resolution that contains the framework.

(2) Repealed 2019 c22 s10(35).

(3) In creating or reviewing a framework, the municipalities must negotiate in good faith.

(4) Once the municipalities have created a framework, the municipalities must notify the Minister of the framework within 90 days of its creation.

2016 c24 s134;2019 c22 s10(35)

Division 2
Arbitration

Application

708.34 This Division applies to municipalities that are required under section 708.28(1) to create a framework where

(a) the municipalities are not able to create the framework within the time required under section 708.28,

(b) when reviewing a framework under section 708.32, the municipalities do not agree that the framework continues to serve the interests of the municipalities and one of the municipalities provides written notice to the other municipalities and the Minister stating that the municipalities are not able to agree on the creation of a replacement framework, or

(c) the municipalities

(i) have an intermunicipal framework,

(ii) have attempted to resolve a dispute referred to in section 708.29(3.1) using the dispute resolution process under the framework, and

(iii) have been unsuccessful in resolving the dispute within one year after starting the dispute resolution process.

2016 c24 s134;2019 c22 s10(37)

Arbitration

708.35(1) Where section 708.34(a), (b) or (c) applies, the municipalities must refer the matter to an arbitrator.

(2) The arbitrator must be chosen by the municipalities or, if they cannot agree, by the Minister.

(3) Any mediator who has assisted the municipalities in attempting to create a framework is eligible to be an arbitrator under this Division.

(4) In a case referred to in section 708.34(a) or (b), the arbitration process ends where the municipalities create a framework by agreement or the Minister terminates the arbitration and makes an order under section 708.412.

(5) In a case referred to in section 708.34(c), the arbitration process ends where the municipalities resolve their dispute by agreement, the arbitrator makes an award under section 708.36 or the Minister terminates the arbitration and makes an order under section 708.412.

(6) The *Arbitration Act* applies to an arbitration under this Division except to the extent of any conflict or inconsistency with this Division, in which case this Division prevails.

(7) No municipality may, by means of an intermunicipal collaboration framework or any other means, vary or exclude any provision of the *Arbitration Act* and, for greater certainty, section 3 of the *Arbitration Act* does not apply in respect of an arbitration under this Division.

(8) An arbitrator chosen by the Minister is not subject to challenge or removal under the *Arbitration Act* by the parties or any court, but any party may request the Minister to remove and replace the arbitrator and the Minister may do so if the Minister considers it appropriate after considering the reasons for the request and any response by the other parties and the arbitrator.

(9) Section 42(2)(b) of the *Arbitration Act* does not apply in respect of an arbitration under this Division but the Minister may, at the Minister's discretion or at the request of any party or the arbitrator, terminate the arbitration and make an order under section 708.412.

(10) For greater certainty, nothing in this Division applies to an arbitration that occurs under the dispute resolution terms of a framework before the expiry of the year referred to in section 708.34(c)(iii).

2016 c24 s134;2019 c22 s10(38)

Role of arbitrator

708.36(1) Where a dispute is referred to an arbitrator under section 708.35, the arbitrator must make an award that resolves the issues in dispute among the municipalities

(a) in the case of a framework that is required under section 708.28(1) to be created by April 1, 2020, within one year after that date, or

(b) in the case of a replacement framework, within one year from the date the arbitrator is chosen.

(2) Despite subsection (1), an arbitrator may, as part of the arbitration process,

(a) attempt mediation with the municipalities in an effort to resolve the issues in dispute, and

(b) if the mediation is successful, require the municipalities to complete the framework to reflect their resolution of the dispute within a specified time.

(3) An arbitrator's award may include provisions respecting the responsibility for parties to pay or to share in paying costs, fees and disbursements incurred in the arbitration process.

(4) An arbitrator may require a municipality to provide or to make available for the arbitrator's examination and inspection any books, records or other materials of the municipality, but nothing in this subsection requires the arbitrator to examine or inspect any books, records or other materials before making an award.

(5) Unless the arbitrator rules otherwise, hearings in the arbitration are open to the public.

(6) An arbitrator may solicit written submissions from the public and, if the arbitrator does so, the arbitrator must take into account any written submissions received.

(7) An arbitrator must not make an award

(a) that has the effect of granting, varying or otherwise affecting any licence, permit or approval that is subject to this Act or any other enactment,

(b) on any matter that is subject to the exclusive jurisdiction of the Land and Property Rights Tribunal,

(c) that is contrary to the *Alberta Land Stewardship Act* or an ALSA regional plan,

(d) that is contrary to an intermunicipal development plan under Part 17 or a growth plan,

(e) that directs a municipality to raise revenue by imposing a specific tax rate, off-site levy or other rate, fee or charge, or

(f) that directs a municipality to transfer revenue to another municipality, unless

(i) the revenue transfer is directly related to services provided by a municipality that the revenue-transferring municipality derives benefit from, and

(ii) the arbitrator considers it equitable to do so.

2016 c24 s134;2019 c22 s10(39);2020 cL-2.3 s24(41); 2020 c39 s10(69);

708.37 Repealed 2019 c22 s10(40).

Matters to be considered by arbitrator

708.38(1) In resolving a dispute, an arbitrator may have regard to

(a) the services and infrastructure provided for in other frameworks to which the municipalities are also parties,

(b) consistency of services provided to residents in the municipalities,

(c) equitable sharing of costs among municipalities,

(d) environmental concerns within the municipalities,

(e) the public interest, and

(f) any other matters that the arbitrator considers relevant.

(2) Repealed 2019 c22 s10(41).

2016 c24 s134;2019 c22 s10(41)

708.39 Repealed 2019 c22 s10(42).

Municipalities must adopt framework and amend bylaws

708.4(1) Where an arbitrator makes an award respecting a framework, the municipalities are bound by the award and must,

within 60 days after the date of the award, adopt a framework in accordance with the award.

(1.1) A municipality must amend its bylaws, other than its land use bylaw, as necessary to reflect the framework within 2 years after adopting the framework.

(1.2) If there is a conflict or inconsistency between a bylaw and the framework, the framework prevails to the extent of the conflict or inconsistency.

(2) A municipality must not amend, repeal or revise its land use bylaw in a manner that is inconsistent with an intermunicipal development plan under section 631 to which the municipality is a party.

(3) A municipality must not amend, repeal or revise its bylaws to be inconsistent with a framework to which it is a party or an award of an arbitrator applicable to it.

2016 c24 s134;2019 c22 s10(43)

Costs of arbitrator

708.41(1) Subject to an award of the arbitrator or an agreement by the parties, the costs of an arbitrator under this Part must be paid on a proportional basis by the municipalities that are to be parties to the framework as set out in subsection (2).

(2) Each municipality's proportion of the costs must be determined by dividing the amount of that municipality's equalized assessment by the sum of the equalized assessments of all of the municipalities as set out in the most recent equalized assessment.

2016 c24 s134;2017 c13 s2(22);2019 c22 s10(44)

Remuneration of experts

708.411 Where an arbitrator appoints an expert, the expert must be paid on a proportional basis by the municipalities that are or will be parties to the framework, with each municipality's proportion of the costs to be determined in the same manner as is required under section 708.41(2) for an arbitrator.

2019 c22 s10(45)

Minister may make orders

708.412(1) Despite this Division or any arbitration occurring under this Division, the Minister may at any time make any order the Minister considers appropriate to further the development of a framework among 2 or more municipalities to carry out the purpose of this Part, including, without limitation, an order establishing a framework that is binding on the municipalities.

(2) If there is a conflict or inconsistency between an order made by the Minister under this section and an action taken by a municipality or a growth management board, the Minister's order prevails to the extent of the conflict or inconsistency.

2019 c22 s10(45)

708.42 Repealed 2019 c22 s10(46).

Measures to ensure compliance with award

708.43(1) If a municipality fails to comply with section 708.4(1), any other municipality that is or will be a party to the framework may apply to the Court of Queen's Bench for an order requiring that municipality to comply with section 708.4(1).

(2) If the Minister considers that a municipality has not complied with a framework, the Minister may take any necessary measures to ensure that the municipality complies with the framework.

(3) In subsection (2), all necessary measures includes, without limitation, an order by the Minister

(a) suspending the authority of a council to make bylaws in respect of any matter specified in the order;

(b) exercising bylaw-making authority in respect of all or any of the matters for which bylaw-making authority is suspended under clause (a);

(c) removing a suspension of bylaw-making authority, with or without conditions;

(d) withholding money otherwise payable by the Government to the municipality pending compliance with an order of the Minister;

(e) repealing, amending and making policies and procedures with respect to the municipality;

(f) suspending the authority of a development authority or subdivision authority and providing for a person to act in its place pending compliance with conditions specified in the order;

(g) requiring or prohibiting any other action as necessary to ensure that the municipality complies with the framework.

2016 c24 s134;2019 c22 s10(47)

708.44 to **708.46** Repealed 2019 c22 s10(48).

Division 3
General

Regulations Act does not apply

708.47 The *Regulations Act* does not apply to a framework or order made under this Part.

2016 c24 s134

Obligations continue during dispute

708.471 During a dispute in respect of a framework, the parties must continue to perform their obligations under the framework.

2019 c22 s10(50)

Jurisdiction of arbitrator

708.48(1) Repealed 2019 c22 s10(51).

(2) An arbitrator acting under this Part may make a determination

(a) on a matter of process,

(b) on the arbitrator's jurisdiction,

(c) on a matter of law, and

(d) on any other matter ancillary to a matter referred to the arbitrator.

(3) The arbitrator must make the findings and determinations the arbitrator determines to be necessary to decide the matters referred to the arbitrator.

(4) Except as provided in this Part, every award of an arbitrator is final and binding on all parties to the award and shall not be questioned, reviewed or restrained by any proceeding in the nature of an application for judicial review or otherwise in any court.

(5) An award of an arbitrator may be reviewed by the Court of Queen's Bench on a question of jurisdiction only and the application for judicial review must be made within 60 days after the award is made.

(6) For the purposes of a judicial review, the arbitrator is considered to be an expert in relation to all matters over which the arbitrator has jurisdiction.

(7) A person making an application to the Court of Queen's Bench under this section must give the arbitrator notice of the application.

2016 c24 s134;2019 c22 s10(51)

Limitation period

708.49 A person who wishes to have an order of the Minister under this Part declared invalid on any basis must make an application for judicial review within 60 days after the order is made.

2016 c24 s134;2019 c22 s10(52)

708.5 Repealed 2019 c22 s10(53).

Paramountcy of Part 17.2

708.51 In the event of a conflict or inconsistency between this Part and Parts 1, 2, 3, 5, 6, 7, 8 or 17, this Part prevails.

2016 c24 s134

Regulations

708.52 The Lieutenant Governor in Council may make regulations

(a) respecting a subsequent action before a court following a decision of an arbitrator;

(b) defining any term or expression that is used in this Part but not defined in this Act;

(c) respecting any other matter that the Lieutenant Governor in Council considers necessary or advisable to carry out the intent of this Part.

2016 c24 s134;2019 c22 s10(54)

Part 18
Transitional Provisions

709 Repealed by Revision.

Transitional regulations

710(1) The Minister may make regulations

(a) respecting the conversion to this Act of anything from the former Acts or from any other Act repealed by this Act;

(b) to deal with any difficulty or impossibility resulting from this Act or the transition to this Act from the former Acts or from any other Act repealed by this Act.

(2) In this section, "former Acts" means

(a) the *Assessment Appeal Board Act*, RSA 1980 cA-46;

(b) the *County Act*, RSA 1980 cC-27;

(c) the *Improvement Districts Act*, RSA 1980 cI-1;

(d) the *Municipal Government Act*, RSA 1980 cM-26;

(e) the *Municipal Taxation Act*, RSA 1980 cM-31;

(f) the *Municipalities Assessment and Equalization Act*, RSA 1980 cM-32.

1994 cM-26.1 s617;1995 c24 ss94,96

711 to **740** OBNR – RSA.

Aboriginal peoples. *See* Indian bands and reserves; Metis settlements
access
information
assessment, 299–301
auditors (*See* auditors and audits)
salaries, 217(3)
planning
development permit condition, 650(1)(a)
environmental reserve access to water, 664(1)(c)(ii)
to a subdivision, 655(1)(b)(i)
accounting standards. *See also* financial administration
definitions
accounting standards, 241(a)
CPA Canada Public Sector Accounting Handbook, 241(d.1)
accounts, municipal. *See* banks and banking
acquisition of land
area redevelopment plans, 635(a)(iv)
conservation reserves, 644(3), 661.1
expropriation (*See* expropriation)
improvement districts, 601
land designated for public use under land use bylaw, 644
minerals acquisition under tax recovery, 431
outside Alberta by regional services commission, 602.17
outside municipal boundaries, 72
Act, inconsistencies and conflicts, 2(2), 10, 13
acting chief elected official
conditions, 152(3)
oath requirement, 156
administration and organization
advertisements (*See* advertisements)
assessors (*See* assessors)
banking (*See* banks and banking)
chief administrative officer (*See* chief administrative officer (CAO))
council powers, 202–203
council's responsibilities for, 201, 203, 205
designated officers (*See* designated officers)
documents (*See* records and documents)
employees (*See* employees)
fidelity bond, 212.1
inquiry, 572
inspections, 571
liability (*See* liability of councillors; liability of municipalities; liability of municipal officers)
office location, 204
official administrator (*See* official administrator)
administrator. *See* chief administrative officer (CAO); official administrator
advertisements, 606–606.1
Alberta Gazette, publish in
assessment guidelines, 322(4)–(5)
assessment notices for designated industrial property, 311(3)
improvement district changes, 584
order for school board purposes, 671(8)
orders for amalgamation, annexation, change of status, dissolution, or formation, 139
public auction, 421(1)(a)
bylaw on methods of advertising, 606.1
electronic means, 606.1(1)
notice of proposed bylaw, 606.1(4)–(5)
public hearing on proposed bylaw, 606.1(3)
public inspection of bylaw, 606.1(6)
certificate of designated officer, 606(7)–(8)
joint advertising, 692(3)(b)
planning and development policies on municipal websites, 638.2
planning bylaws, requirements, 692
planning notices

disposal of reserve lands, 674–675
issuance of development permit, 640(2)(d)
notice of decision, 694(1)(c)
statutory plan preparation, 636
recall petitions, 240.95
requirements, 606
application, 606(1)
notice contents, 606(6)
published or delivered, 606(2)
time, 606(2)–(5)
AER. *See* Alberta Energy Regulator (AER)
***Aeronautics Act* (Canada),** 615.2
AEUB. *See* Alberta Energy and Utilities Board (AEUB)
affordable housing
community services reserves for facilities for, 671(2.1)(g) (*See also* community services reserve)
agents of municipality,
information for auditor, 283(2)
inspections, 571
aggregate payment levy. *See* community aggregate payment levy
agreements
definitions
agreement holder, forestry roads, 27.1(1)(a)
encroachment agreements, 651.2(1)
utility agreement, 127.1(1)
development agreement (*See* development permit)
encroachment agreements, 651.2
growth management boards (*See* growth management boards)
inspections, 571
intermunicipal agreements (*See* intermunicipal authorities and agreements)
oversize improvements (*See* oversize improvement agreements)
tax (*See* tax agreements)
Agricultural Operation Practices Act
confined feeding operation or manure storage facility, non-application of planning and development, 618(2.1)
definition of agricultural operation, 616(a.01)
airports
agreements under *Aeronautics Act* (Canada), 615.2
airport vicinity protection areas and regulations, 693
assessed person for property under lease, licence or permit, 304(1)(e), 331
assessment and taxation
airports, 298(1)(x), 304(1)(h)
conveyor belts, 298(1)(x)(vii)
cranes, 298(1)(x)(vii)
fencing, 298(1)(x)(vi)
improvements, 298(1)(x), 304(1)(h)
lines, lights, towers, 298(1)(x)(viii)
loading bridges, 298(1)(x)(vii)
machinery and equipment, 298(1)(x)(vii)
paving, 298(1)(x)(ii)
reservoirs, 298(1)(x)(iv), 304(1)(h)
roads and sidewalks, 298(1)(x)(iii), 304(1)(h), 351(1)(a)
runways, 298(1)(x)(i)
sewer lines, 298(1)(x)(v), 304(1)(h)
water lines, 298(1)(x)(v), 304(1)(h)
weigh scales, 298(1)(x)(vii)
Calgary and Edmonton International Airports vicinity regulations, 693
Medicine Hat and Cypress County regulations, 615.2(3)
offences and penalties, 557(a.1)
rent collections for tax arrears at regional airports, 416(2.1)

taxation of municipal airports, 362(1)(o), 375(c)
taxation of regional airports, 375(b)
***Alberta Central East Water Corporation Regulation*,** 603.1(3.1)
Alberta Energy and Utilities Board (AEUB)
appeals of Tribunal and SDAB decisions to Court of Appeal, 688–689
appeals to Tribunal and SDAB on planning and development, 488(1)(h), 619, 678(2), 685–687
planning and development applications, 619(1)–(4)
Alberta Energy Regulator (AER)
appeals of Tribunal and SDAB decisions to Court of Appeal, 688–689
appeals to Tribunal and SDAB on planning and development, 619, 678(2), 685–687
assessment
designated industrial property, 292
in definition of designated industrial property, 284(1)(f.01), 284(2.1)
designated industrial property (*See* designated industrial property)
land development environmental or physical limitations, regulations, 694(5.1)–(5.4)
planning and development applications, 619(1)–(4), 619(11)
Alberta Gazette. *See* advertisements
Alberta Housing Act
assessed person and housing accommodation, 304(4)
disputes between management body and municipality to Tribunal, 488(1)(d)
requisition definition, 326(1)(a)(v)
***Alberta Land Stewardship Act* (ALSA).** *See also* ALSA regional plans
in definition of ALSA regional plan, 1(a.1)
regional plans, compliance, 570.01
Tribunal decisions, 488.01
Alberta School Foundation Fund (ASFF), 359.1. *See also* schools, school boards and school authorities
assessment classes, 359.1(2)–(4)
business taxes, 359.1(3)
cancellation, reduction, refund or deferral of taxes, 359.4
definition of requisition, 326(1)(a)(ii), 359.1(1)
designated industrial property, 359.1
tax rates, 359.1(4), 359.1(7)–(8)
Alberta Transportation Safety Board
regional services commission dispute resolution, 602.2
Alberta Utilities Commission (AUC)
agreement approvals, 45(3)–(4), 360(5)
agreements for long-term supplies to utilities, 30(2)–(4)
appeal of service charge to consumer, 43
appeals of Tribunal and SDAB decisions to Court of Appeal, 688–689
appeals to Tribunal and SDAB on planning and development, 685–687
assessment
definition of designated industrial property, 284(1)(f.01)
designated industrial property, 292
in definition of designated industrial property, 284(2.1)
designated industrial property (*See* designated industrial property)
dispute resolution
controlled corporations, 75.4(2)
municipal purchases of non-municipal public utilities, 47
regional services commission, 47.1(3), 75.4(2), 602.19, 602.2

service charges, 44, 75.4(2)
gas supply from direct seller, order for, 31(4)
property tax agreement approval, 360(5)
public utilities, non-municipal, 45(3)(b)
regulations, 694(5.1)–(5.4)
alderman. *See* councillors
ALSA act. See *Alberta Land Stewardship Act* (ALSA)
ALSA regional plans
compliance
councils, 618.3(1)(b)
delegated authorities, 618.3(1)(h)
development authorities, 618.3(1)(e)
growth management boards, 570.01, 618.3(1)(h), 708.06
intermunicipal service agency, 618.3(1)(h)
Ministerial powers, 570.01
municipalities, 507.01, 618.3(1)(a)
municipal planning commissions, 618.3(1)(c), 618.3(1)(h)
regional services commission, 507.01, 602.11, 618.3(1)(h)
subdivision and development appeal boards, 618.3(1)(f)
subdivision authorities, 618.3(1)(d)
Tribunal, 488.01, 618.3(1)(g)
conflicts and inconsistencies, 618.3(2)
definition, 1(a.1)
ministerial powers, 618.4
regulations, 618.4
amalgamation of municipalities, 99.1–112
annexation of land within perimeter, 103(2)–(3)
application for, 106(2)
application of Act, 100
assets and liabilities, transfer by Minister, 135(4.1)
compensation, 111(c)
conservation reserve disposal, 674.1–675
council resolution on report, 105(2)–(3)
improvement districts, not to apply, 100
initiation
by 2 or more municipal authorities, 99.1, 102
by Minister, 102, 107–108
by municipal authority, 102–103
joint amalgamations
councils, 99.1
initiation of, 99.1, 102
Lieutenant Governor in Council powers, 110, 137, 138
negotiations between municipalities, 104–106
negotiations notice and report to Minister, 104–106
negotiations report, 105–106
notice
contents, 103(4)
of intention to amalgamate, 103
proposals for consultation, 103(4)
to Minister by municipality, 103(1)(b), 104
to municipalities by Minister, 108(a)
to other municipal authorities, 103
number of municipalities, 2 or more, 99.1
official administrator appointment, 112
orders
amalgamation, 110–111
effects, 135–137
publication, 139
retroactivity of, 138
principles, standards and criteria, 76, 93
public input
meetings and comments, 108
negotiation report, 105(1)
proposals for, 103(4)(b)
restrictions, 101
special areas, not to apply, 100
summer villages, 101
transitional matters, 137

ambulance services facility
community services reserve for, 671(2.1)(b)
amortization. *See also* financial administration
definition of, 241(a.01)
in operating budgets, 243(3.1)
animals
bylaw matters, 7(h)
annexation of land, 112.1–128
advertisement of hearing when no agreement, 122(1)
agreement on proposal, 120
application for annexation, 119(2)
application refused, 128
compensation, 127
conservation reserve disposal, 674.1–675
conservation reserves, compensation, 127(2)
costs of hearing if no general agreement, 122(2)–(3)
gas utilities, annexation order effects, 127.1(3)
hearings if no agreement, 122
improvement districts, 113(a)
initiation by authority, 116
land parcels, 114–115
land transfers, order effects on, 136
Lieutenant Governor in Council, 125, 137(2)–(3), 138
maximum tax ratio, 358.1(6)
mediation use during direct negotiations, 112.1, 117(2), 118(1)(a.1)
Minister, 126, 128
negotiations and report, 117–119
no agreement on proposal, 121–124
hearings, 121(c), 122
report by Tribunal, 123–124
notice of proposed annexation, 116
contents, 116(2)
to Minister, 116(1)(a.1)
to municipalities and authorities, 116(1)
to Tribunal, 116(1)(b)
orders
annexation, 125
effects, 135–137
publication, 139
retroactivity of, 138
principles, standards and criteria, 76, 93, 120.1, 123
public input, 118(1)(b)–(c), 121
recommendation by Tribunal, 124–125
regulations, 128.1
reports, 123–124
restrictions, 114
special areas not included, 113(b)
tax deferrals or exemptions on non-residential property, 127(1.1)
transitional matters, 137
Tribunal powers, 116, 120–124
agreement on proposal, 120
annexation with objections or no agreement, 121–124
annexation without objections, 120.1
hearings, 121–123
jurisdictional matters, 488(1)(f)
municipal reports, 119
no agreement on proposal, 121–124
notice of proposed, 116(1)(b), 120, 121
principles, standards and criteria, 120.1
reports, 120.1, 123–124
utilities agreements continuance, 127.1
annual budgets
adoption of, 248.1
definition of, 241(a.02)
annual financial statements. *See* financial statements
Appeal, Court of. *See* Court of Appeal
appeals procedure bylaws, 8(1)(d)
application of Act
conflicts and inconsistencies, 2(2), 10, 13
approvals. *See* licences, permits or approvals
***Aquatera Utilities Inc. Regulation*,** 603.1(3.1)

aqueducts
assessment and taxation, 298(1)(e), 351(1)(a)
***Aqueduct Utilities Corporation Regulation*,** 603.1(3.1)
ARB. *See* assessment review boards (ARB)
arbitration, 708.34–708.52. *See also* intermunicipal collaboration
application of *Arbitration Act,* 708.35(6)–(9)
application of provisions, 708.34–708.35(1)
arbitrators
costs, 708.41
definition of, 708.26(1)(a)
eligibility, 708.35(3)
examination of records, 708.35(4)
jurisdiction and role, 708.36, 708.48
mediation, 708.36(2)
public hearings, 708.36(5)
removal of, 708.35(8)
selection of, 708.35(2)
written submissions to, 708.36(6)
awards
contents, 708.36(3), 708.36(7), 708.48
final and binding, 708.48(4)
judicial review, 708.48(4)–(7), 708.49
municipal compliance, 708.4, 708.43
restrictions on, 708.36(7)
time to make, 708.36(1)
bylaw amendments, 708.4, 708.43
costs
of arbitrator, 708.41
of experts, 708.411
provisions in awards, 708.36(3)
hearings, 708.36(5)
jurisdiction, 708.36
matters, 708.38
obligations continue during dispute, 708.471
orders
by court, 708.43(1), 708.48(4)–(7)
by Minister, 708.412, 708.43
regulations, 708.47, 708.52
termination of arbitration, 708.35(4)–(5), 708.35(9)
time
application of provisions, 708.35(10)
awards, 708.36(1)
Arbitration Act
amalgamation compensation, 111(c)
annexation compensation, 127(1)(a)
intermunicipal collaboration agreements, 708.35(6)–(9)
public works affecting land compensation, 534(9)
area redevelopment plans, 634–638, 647
acquisition of land, 635(a)(iv)
ALSA regional plans, 618.3
bylaws for planning, requirements, 692
community revitalization levy (*See* community revitalization levy)
consistency of plans, 618.3(2), 638
contents of plans, 634, 635
definition of redevelopment area, 616(x)
effect of plans, 637
establishment, 634(1)(b)
expropriation for, 14(2)(b)
listing and publishing of policies, 638.2
notice and public participation, 636, 692(1)–(2)
parks and recreation, 635(a)(iv)
preparation of plans, 636
purposes, 634(1)(a)
redevelopment levy, 647, 649
bylaw contents, 647(1), 649
continuance, 647(3)
designated officer role, 634(1)(d)
development classes, 647(5)
provision for, 634(1)(c)–(d)
purposes, 647(2)
regulations, 694(4)
schools, 647(2), 647(6)
subdivision approval agreement, 655(b)(iv)
times imposed, 647(4)

schools, 635(a)(iv), 647(2), 647(6)
statutory plans generally (*See* statutory plans)
area structure plans, 633, 636–638
ALSA regional plans, 618.3
bylaw establishing, 633(1)
bylaws for planning, requirements, 692
consistency of plans, 618.3(2), 638
contents of plans, 633(2)
effect of plans, 637
listing and publishing of policies, 638.2
notice, 636
preparation, 636
public participation, 636
statutory plans generally (*See* statutory plans)
subdivision approvals, 653(4.1)
armed forces base
municipal authority definition includes, 602.01(1)(g)
ASFF. *See* Alberta School Foundation Fund (ASFF)
assessment of property, 284–325
annual assessments required, 285, 323
assessed person for assessed property (*See* assessed person for assessed property)
assessment notices (*See* assessment notices)
assessment roll (*See* assessment roll)
assessors (*See* assessors)
classes and sub-classes (*See* assessment classes)
community aggregate payment levy (*See* community aggregate payment levy)
community revitalization levy (*See* community revitalization levy)
complaints (*See* assessment review boards (ARB))
condominium units (*See* condominiums)
Court authorized inspection and enforcement (*See* inspections for assessment)
criteria for assessments
condition and valuation, 289(2)
designated industrial property, 292
definitions (*See* definitions)
electronic communications, 608.1
equalized assessments (*See* equalized assessments)
guidelines, 322–322.1
improvements (*See* improvements)
information
access for assessor (*See* inspections for assessment)
access to assessment records or summaries, 299–301.1
confidentiality, 301, 322(1)(e.11)
duty to provide information, 294(3), 295–295.1
equalized assessment information to Minister, 318
FOIP issues, 301.1
provided to Minister by municipal assessor, 293(3)
provided to municipality by Minister, 570.1
provided to municipality by Minister; use and disclosure agreement, 570.1(2)
inspection by assessor (*See* inspections for assessment)
land in more than one municipality, 290(1)
linear property (*See* linear property)
manufacturing or processing operations or storage (*See* manufacturing or processing plants and operations)
Minister, 322–325
non-assessable properties (*See* non-assessable properties, with exceptions and conditions)
notice to enter and inspect property, 294
preparation of assessments by Minister, 323
quashed and new assessments, 324
regulations and guidelines, 322–322.1, 580

community revitalization levy, 381.5
right to enter and inspect, 294
strata space, 290.2
supplementary assessments (*See* supplementary assessments)
time
annual assessment, 285
assessment roll, 302
valuation standards, 322(1)(d)
assessed person for assessed property, 304–305
access to information
municipal assessment record, 299–300
provincial assessment record, 299.1, 300.1
airports under lease, licence or permit, 304(1)(e)
assessed person, 304–305
access to assessment records or summaries, 299–301.1
duties, 304(3)
housing accommodations, 304(4)
notice of amended assessment to, 305(1)
notice of change of address from, 304(3)
notice of new assessment to, 305(2)
person liable to pay tax, 331
coal machinery and equipment, 304(1)(g)
community aggregate payment levy, 409.2
community revitalization levy, 381.3
designated manufactured home, 304(1)(j)–(k)
drainage works under lease, licence or permit, 304(1)(d)
drilling oil, gas, coal, brine or salt wells or combination or by-product under lease, licence or permit, 304(1)(f)
grazing land, 290(3)
irrigation works under lease, licence or permit, 304(1)(d)
land, 304(1)(a)
land and improvements, 304(1)(b)
lease, licence or permit from Crown or municipality, 304(1)(c)
manufactured home communities, 304(1)(j)–(k), 304(6)–(7)
mining minerals under lease, licence or permit, 304(1)(f)
oil sands machinery and equipment, 304(1)(g)
pipeline pumping or compressing, 304(1)(f)
railway land under lease, licence or permit, 304(1)(d)–(d.1)
regulations for determination of assessed person, 322(1)(e.2)(ii)
assessment classes
assessment roll, 303(f)
assigning, 297(1)–(3)
business tax assessments and taxes, 374(2), 377(3)–(4)
bylaw for sub-classes, 297(2)–(2.1), 325.1
classes and sub-classes
class 1 residential, 297(1)(a), 297(2)
class 2 non-residential, 297(1)(b), 297(2.1), 354(3.1)
class 3 farm land, 297(1)(c)
class 4 machinery and equipment, 297(1)(d), 354(3.1)
more than one assigned, 297(2)–(3)
definitions of classes
farm land, 297(4)(a)
machinery and equipment, 297(4)(a.1)
non-residential, 297(4)(b)
residential, 297(4)(c)
Minister's regulations, 322(1)(g.01)
school requisitions, 359.2(2)–(4)
tax rates (*See* tax rates)
assessment notices, 308–312
address unknown, 310(2)
amended, 305, 308.1(2), 309, 312
assessed person for assessed property (*See* assessed person for assessed property)
assessment roll corrections, 305–306

bylaw on electronic communications, 308.1
certification of date of sending, 310(4)–(5)
changes in tax status, 305(3)
combined assessment and tax notices, 308(4)
complaints, 309
complaint deadline, 284(4)
contents, 308(4), 309
date, 308.1, 324(2)(a.1)
deemed received, 311
electronic communications, 308.1
errors and omissions, 312
from municipalities, 308(1)
publication of notice, 311
quashed and new assessments, 284(4), 324
regulations
community revitalization levy, 381.5
contents, 322(1)(e.2)(i)
sending of notices, 322(1)(e.2)(iii)
supplementary, 308.1(2)
time of preparation, 308(1)
time of sending, 310
assessment review boards (ARB), 453–484.1
access to information by assessed person
municipal assessment record, 299
amended assessments, 305
appeals to Tribunal
access to assessment records, 299–301
amended assessment notices, 305
jurisdictional matters, 488(1)(c)
referral to Minister of unfair assessment, 516
time of filing, 491(1)
bylaw to establish boards, 454
clerks
appointment, 456, 627.1
definition, 453(1)(d)
duties, 456
prohibitions, 456(5)
regulations, 627.3
remuneration, 456
training, 627.1, 627.3
complaints, 460–460.1
amended assessments, 305
brownfield property, 460(6)–(7), 460.1(2), 467.1
complainants, 460(3), 460(13)
deadlines, 461, 467
designated industrial property not allowed, 460(7), 460(14)
dismissal of, 467
duty to provide information, 295(4), 295(6)
fees, 460(2), 461
filing of complaint, 461
forms and contents, 460(2), 460(9)
jurisdiction, 460–460.1
local improvement taxes, 460(10)–(12)
matters, 460(4)–(6), 460(11)–(12)
matters excluded, 460(7)–(8), 460(14)–(15)
on assessment or tax notice, 460(5), 460(7)
on refusal to grant exemption or deferral, 460(6)
time to render decision, 468
composite assessment review boards
appointment of members, 454.2
brownfield property complaints, 467.1
bylaw to establish, 454
chair, 454.2
costs, 468.1–468.2
joint boards, 455, 456(2)
jurisdiction, 460.1(2)
proceedings, 464
qualifications of members, 454.3
remuneration, 454.2
term of office, 454.2
composite assessment review boards, panels
decisions, 459, 467
hearing of complaints, 454.21
members, 454.21
notice of hearing, 462(2)
presiding officers, 454.21
provincial members, 454.21, 458
quorum, 458

replacement of panel members, 457
decisions, 459, 467, 468, 469, 471
definitions
assessment notice, 453(1)(a)
assessment review board, 453(2)
assessment roll, 453(1)(b)
chair, 453(1)(c)
clerk, 453(1)(d)
composite assessment review board, 453(1)(e), 453(2)
local assessment review board, 453(1)(f), 453(2)
panel, 453(2)
provincial member, 453(1)(g)
tax notice, 453(1)(h)
tax roll, 453(1)(i)
designated industrial property not under, 460(7), 460(14) (*See also* designated industrial property)
duty to provide information, 295(4), 295(6)
electronic communications, 608.1
equalized assessments not under, 460(14) (*See also* equalized assessments)
hearings, 462–466
absence from, 463
confidentiality, 464.1(2)–(3), 464.1(6)
evidence, 464
notice of hearing, 462
notice to attend or produce, 465
oaths, 464, 466
private hearings, 464.1(2)–(3)
proceedings, 464
public hearings, 464.1
public records, 464.1(4)–(5)
warrant to attend or produce, 465
witnesses, 466
joint boards, 455, 456(2)
judicial review, 470
confidentiality, 470(5)
filing and service, 470(1)
liability for costs, 470(6)
notice, 470(2)
record of proceedings, 470(4)
request for materials, 470(3)
jurisdiction, 460–460.1
liability of members, 484
local assessment review boards
appointment of members, 454.1
bylaw to establish, 454
chair, 454.1
joint boards, 455, 456(2)
jurisdiction, 460.1(1)
notice of hearing, 462(1)
proceedings, 464
qualifications of members, 454.3
remuneration, 454.1
term of office, 454.1
local assessment review boards, panels
decisions, 459, 467
hearing of complaint, 454.11
in definition of assessment review board, 453(2)
number of members, 454.11
presiding officer, 454.11
quorum, 458
replacement of panel members, 457
notice
of decision, 469
of hearing, 462
of hearing to municipality, 462
of judicial review, 470(2)
to attend or produce, 465
proceedings, 464
qualifications of members, 454.3
regulations, 454.3, 484.1
technical irregularities, 471(1)
transitional provisions, 136
assessment roll, 302–307
assessed persons for assessed properties (*See* assessed person for assessed property)
assessment notices (*See* assessment notices)
changes and corrections, 305–306
addition of omitted assessments, 305(2)
ARB decisions, 305(1.1), 305.1, 477
brownfield tax deferrals, 329(g.1)

changes in tax status, 305(3)–(3.1)
current year only, 305(1)–(2)
date of entry, 305(4)
errors, omissions or misdescriptions, 305(1), 305(1.1)
exemption or deferral change, 305(3)–(3.1)
non-residential exemptions or deferrals, 305(3)–(3.1), 329(g.2)
notice to assessed person, 305(1)
notice to Tribunal or ARB, 305(1.1)
report to Minister, 305.1
Tribunal decisions, 305(1.1), 305.1, 517
validity of role, 306
contents, 303
date of entry, 305(4)
definition, 284(1)(n.3)
provincial assessment roll
contents, 303.1
time of preparation, 302
public inspection, 307
quashed and new assessments, 324
regulations
audit, 322(h.1)
community revitalization levy, 381.5
contents, 322(1)(e.2)
severability, 306
time of preparation, 302
assessors. *See also* municipal assessors; provincial assessors
appointment by municipality, 284.2(1)
confidentiality, 322(1)(e.11)
Court authorized inspection and enforcement (*See* inspections for assessment)
definition
assessor, 284(1)(d)
municipal assessor, 284(1)(d)
provincial assessor, 284(1)(d), 284(1)(r.2)
duties, 289, 293
application of valuation standards, 293(1)
consider similar properties, 293(2)
criteria for assessment, 289(2)
preparation of assessments, 289(1)
provide information to Minister, 293(3)
duty to provide information to assessor, 295–295.1
assessor not bound by information received, 295.1
complaints and required information, 295(4), 295(6)
inaccurate information, 295.1
permits under *Safety Codes Act,* 295(2)–(3
report to Minister on request, 295(5)
information, assessor's right to make copies, 294(1)
qualifications, 284.1(1), 284.2(1), 322(1)(a)
regulations, 322–322.1
right to enter and inspect, 294
supplementary assessments, 314–316.1
AUC. *See* Alberta Utilities Commission (AUC)
auctioneer
prohibited buying and selling, 429, 436.21
auction for tax recovery not related to land. *See* tax recovery not related to land
auction for tax recovery related to designated manufactured homes. *See* tax recovery related to designated manufactured homes
auction for tax recovery related to land. *See* tax recovery related to land
auditors and audits, 278, 280–283
accounting standards, 241(a)
auditor's appointment by council, 280
auditor's reports to council
additional reports, 281(4)

on financial information return, 278, 281(1)–(2)
on financial statement, 278, 281(1)–(2)
unauthorized transactions, 281(3)
auditor's reports to Minister
financial information returns, 278
financial statements, 278
controlled corporations (*See* controlled corporations)
financial information return (*See* financial information return)
financial statements (*See* financial statements)
information access by auditors, 283
reports and returns, time due, 278
unauthorized transactions report to council, 281(3)
authorizations. *See* signatures and authorizations

bailee's undertaking, 440. *See also* tax recovery not related to land
Banff Centre
student dormitory definition, 326(1)(b)
taxation of school property, 362(1)(d)(v)
taxation of student dormitories, 363
banks and banking
authorized investments, 250(2)(c) (*See also* investments and securities)
bank account statements to Minister on request, 573
improvement district trust account, 595
municipal accounts, 270
off-site levy separate accounts, 648(5)
public auction sale proceeds separate accounts, 427(1), 436.17(1), 449(1)
reserve land separate accounts, 671(4)
signing or authorization of documents, 213(4)
basins
assessment and taxation, 298(1)(d), 351(1)(a)
battery and wells. *See* wells and well sites
bills
defined as securities, 250(1)
securities (*See* investments and securities)
body of water. *See* water, body of
bonds
defined as securities, 250(1)
securities (*See* investments and securities)
borrowing, 251–263
agreement to fund services or activities, 262
application of money borrowed, 274
as budget expenditure, 257(2), 258(3)
bylaws (*See* borrowing bylaws)
capital property (*See* capital property)
debt limits (*See* debt limits)
definitions
borrowing, 241(a.1)
borrowing bylaw, 241(b)
guarantees (*See* loans and guarantees)
interim financing for capital property, 259
loans (*See* loans and guarantees)
long-term borrowing for capital property, 258
Minister, exemptions generally, 255
operating expenditures, 256(2)–(3)
refinancing, 261
short-term borrowing for capital property, 257
special works, 260
unauthorized expenditure of, 174(1)(k), 249, 275
use of borrowed money, 253
validity of borrowings, 273
borrowing bylaws
advertisements
agreement to fund services or activities, 262(4)

capital property
long-term with insufficient borrowing, 258(5)
short-term, 257(4)
exemptions by Minister, 255
generally, 251(3), 606
local improvements, 263(2)–(3)
operating expenditures, term of borrowing condition, 256(3)
refinancing, 261
special works, 260
amount and purpose, 251(2)(a)
interest rate, term and repayment terms, 251(2)(b)
requirement for, 251(1)
source of repayments, 251(2)(c)

boulevards
roads (*See* roads)
special tax, 382(1)(c), 382(1)(f)

boundaries, 141
correction lines, 141(2)–(3)
Crowsnest Pass, regulations for, 615
definitions
survey, 141(1)(a)
surveyed land, 141(1)(b)
environmental reserve changes, 676
formation order of municipality, 89(1)(a)
improvement districts formation order, 582
land acquired to widen roads, 141(4)
regional services commission acquisition of land outside boundaries, 602.17
river as municipal boundary, 141(6)
road allowances, 141(2), 141(5)

boxing commission
liability, 535.1

breakwaters
assessment and taxation, 298(1)(d), 351(1)(a)

bridges
assessment and taxation, 298(1)(e), 351(1)(a)
road definition, 1(1)(z)

brownfield property, tax incentives, 364.1
agreement with owner, 364.1(11)–(13)
assessment
amended assessment notice, 305(3.1)
correction of assessment roll, 305(3.1)
deferrals in assessment roll, 329(g.1)
bylaw for tax exemption or deferral, 364.1(2)–(5), 364.1(10)
cancellation of exemption or deferral, 364.1(8)
certificate for exemption or deferral, 364.1(6)–(9)
complaints to ARBs, 364.1(9), 460(6)–(7), 460.1(2), 467.1 (*See also* assessment review boards (ARB))
definitions
brownfield property, 364.1(1)
public hearings and notice, 364.1(4), 364.1(13)
regulations, 370(c.3), 370(f)–(g)
tax certificates, 350

budgets. *See* annual budgets; capital budgets; operating budgets

buildings
area redevelopment plans (*See* area redevelopment plans)
business improvement areas (*See* business improvement areas)
dangers and unsightly property (*See* enforcement of municipal law)
definitions
as development, 616(b)(ii)
as development with change of use or intensity of use, 616(b)(iii)–(iv)
building, 616(a.1)
improvement includes structures and things attached, 284(1)(j)
non-conforming buildings, 616(q)
non-conforming use, 616(r)
parcel of land, 1(1)(v)(ii)

structure, 284(1)(u)
land use bylaws (*See* land use bylaws)
linear property (*See* linear property)
name or number display, 58
non-conforming use (*See* land use bylaws)
offences and penalties (*See* offences and penalties)
planning and development (*See* planning and development)
public utility connections, including pipes, wires or things, 29
public utility installations over multiple units, 40
stop-cock (*See* stop-cock)
stop order (*See* stop order)

burial sites
taxation, 362(1)(l)

buses. *See* transportation systems

business
business improvement areas (*See* business improvement areas)
bylaw matters
appeal procedures, 8(1)(d)
conditions for licence renewal, 8(1)(c)(v)
division into classes, 8(1)(b)
duration and suspension of licences, 8(1)(c)(vi)
intermunicipal business licenses, 8(2)–(3)
licences, permits or approvals for non-residents, 8(1)(c)(ii)
prohibited activities until licence granted, 8(1)(c)(iii)
taxi or limousine fares, 8(1)(c.1)
terms and conditions until licence granted, 8(1)(c)(iv)
definition of business, 1(1)(a), 326(2)
licences, penalty for operating without, 557(a), 564
loading (*See* loading and unloading facilities)
parking (*See* parking)
supplementary business taxes (*See* supplementary business tax)
tax assessments (*See* business tax assessments)
taxes (*See* business taxes)
tax exemptions (*See* business tax exemptions)

Business Corporations Act
authorized municipal investments, 250(2)(e), 250(3)
non-profit or charity corporation defined as organization, 14(1)(c)

business improvement areas, 50–53
approved budget defined, 52(1)
board, 51–52
budget estimates for business improvement area tax, 243(2)(c)
bylaw, 50–51
definition of business improvement area tax, 1(1)(aa)(iii)
purposes, 50
business or shopping area, 50(c)
improving property, 50(a)
public parking, 50(b)
regulations, 53, 381

business tax assessments
assessment method
floor space, 374(1)(b)(iii)
gross annual rental value, 374(1)(b)(i)
net annual rental value, 374(1)(b)(i.1)
percentage of other assessment, 374(1)(b)(iv)
storage capacity, 374(1)(b)(ii)
assessment not required, 374.1
basis for tax
assessment methods, 374(1)
classes, 374(2)
contents, 374
exemptions for classes, 374(2)(b)
instalment payments, 374(2)(c)
proration procedure, 374(1)(d)
rebate procedure, 374(1)(d)

business taxes, 371–380
actions, right to continue proceedings, 478

assessments (*See* business tax assessments)
budget adoptions required before tax rate bylaws, 247
business improvement area taxes (*See* business improvement areas)
bylaw for business tax
contents, 374
continuous bylaws, 369.1
council, 371(1)
period, 371(2)
taxable business, 372
bylaw for tax rate, 377
bylaw matters, 7(e)
definitions
business tax roll, 553.2(1)
tax, 1(1)(aa)(ii)
exemptions (*See* business tax exemptions)
fire insurance proceeds, taxes as first charge on, 349
grants in place of taxes, 380
notice to municipality of address of person liable, 373(2)
operating budget revenue estimate, 243(2)(b)
special lien, tax as, 348(d)(ii), 348.1
supplementary business tax (*See* supplementary business tax)
tax arrears recovery (*See* tax recovery not related to land)
tax certificates, 350
tax notices
address, 373(2)
amendments to tax rate after notices sent, 377(5)
generally (*See* tax notices)
tax rates and tax amounts, 377–378
amendments to bylaw, 377(5)
annual bylaw, 377(1)
calculating tax amounts, 378
rate set, 377(2)
tax roll
adding amounts owing to, 553.2
assessment review board decisions, 477
person liable, 373
temporary businesses, 379(3)(a)
Tribunal decisions, 517
unpaid costs for enforcement, 553.2(2)(a), 553.2(3)
temporary businesses, 379(3)(a)
business tax exemptions, 375–376
definitions
non-profit, 616(r.1)
exempt businesses
Crown businesses, 375(a)
municipal airport, 375(c)
non-profit organizations, 375(d)
regional airport, 375(b)
exemptions when tax payable
exempt by bylaw, 374(2)(b)
linear property, 376
machinery and equipment, 376
non-profit organizations
for community games, sports, athletics or recreation, 362(1)(n)(ii), 375(d)
holding property on behalf of municipality, 362(1)(n)(i), 375(d)
providing senior citizens lodge accommodations, 362(1)(n)(iv), 375(d)
by-elections
by-election not held, Minister order, 166
CEO vacancies, 163, 165
council vacancies, 162, 165
council vacancies due to recall petitions, 240.91(3)–(4)
definitions
by-election, 1(1)(b)
whole council, 1(1)(cc)
election day, 165
positions unfilled at general election, 160, 166
time of by-election for council, 162, 165
bylaw enforcement officers, 555–556
bylaws, 7–13, 63–69, 536–540
advertisements
of bylaw, 606–606.1
of revised bylaw, 65
appeals, 8(1)(d)

bylaw revisions, 63–69
certification, 63(4)
changes authorized, 63(2)
consolidation, 63(2), 69
corrections and improvements, 63(2)
definition of revised bylaw, 62.1
errors or omissions, 354(5)–(6)
first readings, 63(4)
preambles, 63(2)(e)
references to repealed bylaws, 67
repeals, 63(2)
requirements, 65
revised bylaw effects, 66
titles, 63(2)–(3)
transitional bylaws, 63(2)(b)
bylaws for planning, requirements, 692
certified copies, 63(4), 612
challenging bylaws and resolutions, 536–540
application to Court of Queen's Bench, 536
effect of councillor being disqualified, 540
public participation as basis, 538
reasonableness, 539
security for costs, 536(2)
time limit, 537
change of status order effects, 97.2
city charters
changes to Act or other enactments, 141.5(3)
charter prevails, 141.6
public hearings on proposed, 141.5(3)
coming into force, 190
community revitalization levy bylaw, 381.2, 381.4(2), 381.5(1)(e)–(e.1)
conflicts and inconsistencies with other enactments, 13
consolidation of, 69
continuous bylaws on tax, 325.1, 369.1
council's exclusive role, 202(2), 203(2)(a)
council with broad authority, 9
Court of Queen's Bench challenging bylaws and resolutions, 536–540
definitions
borrowing bylaw, 241(b)
public vote bylaw, 234(1)
revised bylaw, 62.1
specific bylaw passing powers, 10(1)
delegation of council powers, 203
destruction of records, 214
enforcement (*See* enforcement of municipal law)
errors and omissions, 63, 354(5)–(6)
first readings, 63(4)
geographic area, 12
growth management boards, 708.08
inconsistencies with other enactments, 10
intermunicipal bylaw agreements, 12
interpretation, 9
Lieutenant Governor in Council regulatory powers, 603
matters, 7–8
advertisements of bylaws, 606–606.1
animals, wild and domestic, 7(h)
appeal procedures, 8(1)(d)
assessment classes, 297(2)–(2.1), 325.1
businesses and development, 7(e), 8(1)(b)
clean energy improvement tax, 390.3
code of conduct, 146.1
councillors, number of, 143
COVID-19 proof of vaccination, 7.1
designated officers, 210
division into classes, 8(1)(b)
electronic communications, 606.1, 608.1
electronic meetings, 199
fees for licences, permits or approvals, 8(1)(c)
firearms, 74–74.1
health and welfare, 7(a)

intermunicipal business licenses, 8(2)–(3)
intermunicipal collaboration, 708.33(1), 708.4, 708.43
intermunicipal development plans, 631
intermunicipal planning commission, 625
intermunicipal service agency, 625
licences, permits or approvals, 8(1)(c)
masks, COVID-19, 7.1
maternity and parental leave for councillors, 144.1
nuisances, 7(c)
offences and penalties, 7(i)
petition requirements, 226.1
procedures for public hearings, 216.4(3)
protection of people and property, 7(a)
public places, 7(b)
public utilities, 7(g)
residency requirements for relatedness, prohibition, 640(8)–(9)
revision or consolidation of bylaws, 63–69
road closures, 22
supplementary assessments, 313, 325.1, 369–369.1
taxi or limousine charges, 8(1)(c.1)
transportation, 7(d)
unsightly property, 7(c)
natural person powers, 11, 202
passing a bylaw, 187–191
closed or open meetings, 1(3), 197(3)
coming into force, 190
readings, 187–189
repeal procedure, 191
rescission of previous bylaw readings, 188
petitions and votes on bylaws
by electors on advertised bylaws and resolutions, 231
by electors on bylaws and resolutions, 235, 240
by electors on new, amended or repealed bylaws or resolutions, 232
prohibition re bylaws on residency requirements for relatedness, 640(8)–(9)
property tax bylaw, 353–354
public hearings on revised bylaws, 65
public vote bylaws, 234–235, 240
readings, 187, 189
repealed bylaws, 67
repeal of bylaws, 63, 191
requirement to vote on bylaw or resolution, 181
rescission of previous bylaw readings, 188
resolutions or bylaws, when to use, 180
signatures required, 213(3)
specific bylaw passing powers in other enactments, 10
titles of bylaws, 63(2)–(3)

cable distribution companies. *See* telecommunications systems
cairns
assessment and taxation, 298(1)(s), 351(1)(a)
Calgary
auditor appointment, 280(4)
Calgary Charter for Glenmore Dam, 613
Calgary International Airport vicinity regulations, 693
off-site levy, calculations, 648.2(7)
tax recovery related to land, proceedings continuation, 435
***Canada Business Corporations Act* (Canada)**
authorized municipal investments, 250(2)(e), 250(3)
***Canada Lands Surveys Act* (Canada)**
definitions
survey, 141(1)(a)
surveyed land, 141(1)(b)

Canada Public Sector Accounting Handbook, CPA
definitions, 241(d.1)
in definition of accounting standards, 241(a)
in definition of borrowing, 241(a.1)
Canadian Energy Regulator. *See also* designated industrial property
assessment of designated industrial property, 292(2.1)–(2.2)
in definition of designated industrial property, 284(1)(f.01), 284(2.1)
Canadian Radio-television and Telecommunications Commission (CRTC)
telecommunications as linear property, 284(1)(k)(iii)
canals
assessment and taxation, 298(1)(d), 351(1)(a)
***Canmore Undermining Review Regulation*, 694(5.6)–(5.7)**
cannabis
development appeals, 687(3)
development permits, 642(5)
land use bylaws, 640(7)
property tax on licensed premises, 365
CAO. *See* chief administrative officer (CAO)
capital budgets, 245–248
adoption required, 245
adoption required before tax rate bylaws, 247
annual budgets
accounting standards, 241(a)
adoption of, 248.1
definition of, 241(a.02)
borrowing (*See* borrowing)
capital plan requirement, 283.1
contents, 246
expenditure authorization in budget, 248(1)(a)
operating budget transfers to, 243(1)(f)
capital property, 254–260
borrowing (*See* borrowing)
capital plan requirement, 283.1
definitions
capital property, 241(c)
in definition of borrowing, 241(a.1)
operating budget estimates of debt obligations, 243(1)(b)
property ordered under enactment, 260
Capital Region. *See* Edmonton
Capital Region Board Regulation
Capital Region Growth Plan, validation of, 603.1(2)
growth management board, transitional matters, 603.1(4)(c)
Regional Evaluation Framework, validation of, 603.1(2)
Transitional Regional Evaluation Framework, validation of, 603.1(2)
caveats
caveat removal after tax arrears cancellation, 425.1(2)
development permit condition, 650(2)–(3)
encroachment agreements, 651.2(2)–(3)
enforcement of municipal law, 546.1, 646(2)–(3)
land development environmental or physical limitations, 694(5.1)–(5.4)
reserve land deferments, 669(2)–(7)
restrictive covenant, 651.1
right to clear title after public auction, 423(1)(c)
stop order, 646(2)–(3)
subdivisions
approval agreements, 655(2)–(3)
approvals, 652(5)
cancellation of plan, 658(3.1), 658(5)
zoning caveat, 697
cemeteries
taxation, 362(1)(l)

census, 57, 604(b)
CEO. *See* chief elected official (CEO)
CER. *See* Canadian Energy Regulator
certificates of deposit
  defined as securities, 250(1)
  securities (*See* investments and securities)
certified copies of documents, 612
change of name of municipality, 98–99
change of status of municipality, 91–97.2
  amalgamation (*See* amalgamation of municipalities)
  change by order to another type of municipality, 91, 97–97.2
  council request for initiation of change, 93
  definition
    order, 90.1
  dissolution (*See* dissolution and liquidation of municipality)
  initiation of change, 93
  Lieutenant Governor in Council powers, 137(2)–(3), 138
  notice to authorities by Minister, 94
  order contents and effects, 97–97.2
  order issuance, 96
  orders, retroactivity of, 138
  petition to initiate change, 93
  principles, standards and criteria, 76, 93
  public input, 94
  specialized municipalities, 93
  transitional matters, 137
charters, city. *See* city charters
charter school
  student dormitory definition, 326(1)(b)
  taxation (*See also* schools, school boards and school authorities)
    school property, 362(1)(c)(i.2)
    student dormitories, 363(1)(d), 363(3)
***Chestermere Utilities Incorporated Regulation*,** 603.1(3.1)
chief administrative officer (CAO), 205–209
  auditors' information access, 283(2)
  certification of bylaw revisions, 63(4)
  council's responsibilities, 201, 203, 205
  definition, 1(1)(c)
  dismissal, 574 (*See also* dismissal of council or members or chief administrative officer)
  duties (*See* chief administrative officer duties)
  establishment of position
    bylaw, 205(1)
    council role not delegated, 203(2)(b), 206
    job descriptions if more than one, 205(3)
    requirement for appointed person, 205(2)
    title, 205(4)
  fidelity bond, 212.1
  information provided equally to all councillors, 153.1
  inspections, 571
  liability, 535
  Minister's directions, 574(1)
  natural person powers of council, 202
  notice of suspension or revocation, 206(2)–(3)
  offences and penalties, 557(a), 558
  performance evaluation, 205.1
  planning and development policies listed on municipal websites, 638.2
  prohibited buying and selling, 429, 436.21
  quorum of council, 168(3)–(5)
  resignation report to council, 161(4)
  salary information, 217(3)
  service of documents on municipality, 607
  suspension and revocation, 206
  title, 205(4)

chief administrative officer duties, 207–208
council advised of legislative responsibilities, 208(1)(d)
delegation of duties by CAO, 209
designated officers' duties where vacancies, 210(5)
dismissals, 574(2), 574(4)
information and councillor list to Minister, 208(1)(c)
information provided equally to all councillors, 153.1
job descriptions if more than one, 205(3)
minutes, 208(1)(a)
minutes of council meetings, 208(1)(a)
petitions and reports, 220, 225(1)–(2), 226
records and accounts, 208(1)(b)
safe keeping of documents, 208(1)(b)
supervision of designated officers, 210(4)
tax recovery related to designated manufactured homes, 436.24
chief elected official (CEO)
acting chief elected official, 152(3), 156
appointment, 150–151, 159
as council member, 143
bylaw, 151
definition, 1(1)(d)
deputy chief elected official, 152, 156
duties, 154
election, 147(1), 150
filling a vacancy of appointed official, 164
filling a vacancy of elected official, 163, 165–166
member of board, commission, subdivision authority or development authority, with conditions, 154(3)
oath requirement, 156
resignation of, 161(2)–(4)
signatures, 213(3)–(4)
special meetings of council, 194(1)–(3)
term of office, 150(1), 159
title, 155
unable to perform duties, 152(2)(a)
chief medical officer of health
consultation on COVID-19 bylaws, 7.1(2)
churches and church schools
taxation, 362(1)(k)
city
as municipality (*See* municipalities)
Calgary (*See* Calgary)
councillors, number of, 143
definitions
city as municipality, 1(1)(s)(i)
city as urban municipality, 31(1)(e)
Edmonton (*See* Edmonton)
formation, area and population requirements, 84
formation order, 88, 89(1)
gas supply from direct seller, regulation of, 31
land acquisition for, 16–16.1
roads disposal by council with exceptions, 17
roads title, 16–16.1
specialized municipalities (*See* specialized municipalities)
ward system, 148
city charters
bylaws
changes to Act or other enactments, 141.5(3)
charter prevails, 141.6
public hearings on proposed, 141.5(3)
charter prevails, 141.6
city rights and obligations, no effect, 141.9
coming into force, 141.7
definitions
charter, 141.1(1)(a)
charter city, 141.1(1)(b)
this Act, 141.1(2)
elements of charter, 141.5
establishment, 141.3

interpretation, 141.5(5)
matters, 141.5
publication on website, 141.4
purpose, 141.2
retroactive operation of, 141.7
status of charter city, no effect, 141.8
City of Calgary. *See* Calgary
City of Edmonton. *See* Edmonton
civic holidays, 56
Civil Enforcement Act
tax recovery not related to land, 451
civil liability of councillors. *See* liability of councillors
classes and sub-classes for assessment. *See* assessment classes
clean energy improvement tax, 390.1
agreements, 390.8, 390.9(e)
bylaw amendments, 390.8
bylaw on, 390.3(4)(b)
debt refinancing and changes to, 390.7
regulations, 390.4(2), 390.9(b)
subdivision or consolidation of property, 390.4(2)(g)
borrowing
bylaw for, 390.3
debt limits, 252(2)
debt refinancing, 390.7
bylaws, 390.3
amendments, 390.8
borrowing, 390.3
eligibility of property, 390.2, 390.3
matters, 390.3(4)
notice, 390.3(5)
petitions, 390.8
public hearings, 390.3(5)
regulations, 390.3(4), 390.9(c)
repeals, 390.8
capital costs, 390.1(2), 390.9(g)
complaints, 390.5(2)
cost recovery, 390.1(2), 390.3(3), 390.4(2), 390.7
definitions
clean energy improvement, 390.1(1)
clean energy improvement tax, 1(1)(aa)(v.1), 243(2)(e.1)
disclosure to prospective purchasers, 390.9(e)
eligibility for improvements, 390.2, 390.3(4), 390.9(a), 390.9(f)–(g)
liability of person for, 390.5–390.6
number of improvements, limits, 390.9(f)
paying off tax, 390.6
petitions, 390.8
programs, 390.1(2)(c), 390.3, 390.9(h)
regulations, 390.1(1), 390.3(4), 390.4(2), 390.9
renovations, adaptations or installations, 390.1(1), 390.9(d)
special lien, 348(d)(i)
clerks for assessment review boards, 456, 627.1, 627.3
appointment, 456, 627.1
definition, 453(1)(d)
duties, 456
intermunicipal subdivision and development appeal board, 627.1, 627.3
prohibitions, 456(5)
qualifications, 627.1, 627.3
regulations, 484.1(e), 627.3
remuneration, 456
subdivision and development appeal board (SDAB), 627.1, 627.3
training, 484.1(e), 627.1, 627.3
closed meetings, 1(3), 197
closure of roads. *See* roads
coal
assessed person for machinery and equipment, 304(1)(g)
code of conduct, 146.1
application of, 146.1(2)
bylaw on, 146.1(1)
council committees, 146.1(3)
councillor not to be disqualified, 146.1(4)
duties of councillors, 153(e.1)

other bodies with members not councillors, 146.1(3)
regulations, 146.1(5)
collaboration, intermunicipal. *See* intermunicipal collaboration
collecting board, defined, 55(1)
colleges
grants in place of taxes, 366(3)(d)
taxation of school property, 362(1)(c)(i.2)
taxation of student dormitories, 363(1)(d), 363(3)
coming into force of bylaws, 190
commercial property, under-utilized. *See* brownfield property, tax incentives
commissions
intermunicipal planning commission (*See* intermunicipal planning commission)
municipal planning commission (*See* municipal planning commission)
regional services commission (*See* regional services commission)
communications. *See* advertisements
community aggregate payment levy, 409.1–409.3
assessed person, 409.2
as special lien, 348(d)(i)
bylaw for, 409.1
definition of tax, 1(1)(aa)(vii), 437(c)(ii.1)
operating budget revenue estimate, 243(2)(f.1)
regulations, 409.3
community associations
definition, 370(e)
regulations defining, 370(e)
community recreation facilities
definition, 616(a.11)
off-site levy, 648(2.1)
community revitalization levy, 381.1–381.5
assessed person, 381.3
as special lien, 348(d)(i)
bylaw for, 381.2, 381.4(2)
definitions
incremental assessed value, 381.1(a)
tax, 1(1)(aa)(iii.1), 436.01(g), 437(c)(iii)
incremental assessed value, 381.4
Minister's approval for, 381.2(3–4)
operating budget revenue estimate, 243(2)(c.1)
regulations, 381.5
community services reserve
bylaw re purposes of, 692(6.1)
definitions
community services reserve, 616(a.2)
non-profit, 616(r.1)
reserve land, 616(z)
designation of other reserves as, 672(3)–(5)
disposal of reserve, 674–675
removal of designation, 675
uses for, 671(2.1)
affordable housing, 671(2.1)(g)
ambulance services facility, 671(2.1)(b)
facility providing public services, 671(2.1)(f)
fire station, 671(2.1)(b)
non-profit day care facility, 671(2.1)(c)
non-profit senior citizens facility, 671(2.1)(d)
non-profit special needs facility, 671(2.1)(e)
police station, 671(2.1)(b)
public library, 671(2.1)(a)
Companies Act
association defined as organization, 14(1)(b)
compensation
amalgamation order, 111(c)
annexation of land, 127
expropriation of whole or part of parcel, 15
Land and Property Rights Tribunal (*See* Land and Property Rights Tribunal (formerly Municipal Government Board))
public works affecting land, 534

reserve land subdivision requirement, 661
rights to planning and development, 621
road closures, 23
temporary roads and rights of way, 26(4)–(5)
composite assessment review boards
appointment of members, 454.2
brownfield property complaints, 467.1
bylaw to establish, 454
chair, 454.2
costs, 468.1–468.2
definitions, 453(1)(e), 453(2)
hearings, 462–466
joint boards, 455, 456(2)
jurisdiction, 460.1(2)
liability of members, 484
notice of hearing, 462(2)
panels, 454.21
decisions, 459, 467
hearing of complaints, 454.21
members, 454.21
presiding officers, 454.21
provincial members, 454.21, 458
quorum, 458
replacement of panel members, 457
proceedings, 464
remuneration, 454.2
term of office, 454.2
computers. *See* electronic communications and records
conceptual scheme. *See also* subdivisions and subdivision approvals
defined, 653(6.1)(a)
subdivision hearings, 653(4.1)
Condominium Property Act
caveats and right to clear title after public auction, 423(1)(c)
definitions, unit and share in the common property, 290.1(2)
condominiums
assessed person
bare land, 304(1)(a)
housing accommodations, 304(4)
land and improvements, 304(1)(b)
assessments
bare land, 290.1(1)(a)
land and improvements, 290.1(1)(b)
definitions
share in the common property, 290.1(2)
unit, 290.1(2)
land use bylaw for number of units, 640(2)(e)
right to clear title after public auction for tax recovery, 423(1)(c)
confidentiality
ARB hearings, 464.1(2)–(3), 464.1(6)
as councillor's duty, 153(e)
assessment information, 301–301.1, 322(1)(e.11)
FOIP (See *Freedom of Information and Protection of Privacy Act* (FOIP))
judicial review of ARB decisions, 470(5)
personal information in petitions, 226.2, 240.93
Tribunal hearings, 525.1
confined feeding operations
planning and development, non-application, 618(2.1)
conflict resolution. *See* intermunicipal disagreements and disputes
conflicts
bylaws and Provincial enactments, 13
conservation lands
assessment and taxation, 298(1)(l), 351(1)(a)
conservation reserve
bylaw designation of municipal land, 665
compensation
dispute resolution, 664.2(3)
market value, 664.2(2)
on annexation, 127(2)
on subdivision approval, 664.2(3)
time for, 664.2(2)

consistency with plans, 664.2(1)(d)
definition
conservation reserve, 616(a.3)
in definition of reserve land, 616(z)
disposal of reserve, 674.1–675
land acquisition, 661.1
land acquisition, not to apply, 644(3)
land as subdivision requirement, 661.1
municipal development plans, 632(3)(g)
order effects from amalgamation, annexation, dissolution, or formation, 135–137
proceeds from disposal of reserve, 675(3)
removal of designation, 675
subdivision requirements, 661.1, 664.2, 666
tax exemption based on use, 361(c)
consolidation of bylaws. *See* bylaws
Construction Cost Reporting Guide
as guidelines, 322.1(1)(a)(iii)
consumer of gas
definition, 31(1)(a)
gas supply from direct seller, regulation of, 31
contaminated industrial or commercial property, redevelopment. *See* brownfield property, tax incentives
controlled corporations, 75.1–75.5
auditor appointment, with exceptions, 280(2)–(3)
business plan, 75.1(3)–(4)
council resolution on, 75.1(2)–(4)
definitions
controlled corporation, 1(2), 14(1)(d), 75.1(1)(a), 241(d)
corporation, 75.1(1)(b)
financial statements, 75.2, 279
joint control by group of municipalities, 75.1(1)(a)
loans and guarantees, 264(1)(b)–(c) (*See also* loans and guarantees)
notice to public of material changes, 75.3
public inspection of financial statements, 75.2(2)
purposes, 75.1(2)(b)
regulations, 75.5
services or benefits for public, 75.1(2)(b)
subsidiaries of corporations, 75.1(1)(a)
tax agreements, 333.1(1)
utility services, 75.4
agreements, 45–47, 75.4(3)
appeal of consumer service charges, 43–44, 75.4(3)
dispute resolution between regional services commission and controlled corporation, 75.4(2)
Public Utilities Act (Part 2) not to apply, 75.4(1)
co-operative
defined as non-profit organization, 241(f)
non-profit organization (*See* non-profit organizations)
corporate seal
reproductions of, 272
safe keeping, 272(2)
corporations
businesses (*See* business)
controlled corporations (*See* controlled corporations)
definitions
defined as non-profit organization, conditions, 241(f)
municipality as, 4
regional service commission as, 602.05 (*See also* regional services commission)
coulee
as environmental reserve, 664(1)(a)
council, 142–200
bylaws for
code of conduct, 146.1
procedures for hearings, 216.4(3)
procedures of council, 145
bylaws or resolution, when to use, 180
census, 57

civic holidays, 56
code of conduct, 146.1, 153(e.1)
council committees (*See* council committees)
councillors (*See* councillors)
definitions
by-election, 1(1)(b)
council, 1(1)(e)
specific bylaw passing powers, 10(1)
whole council defined, 1(1)(cc)
delegation of powers, permitted, 203(1), 203(3)
delegation of powers prohibition
appeals, 203(2)(e)
budget adoptions, 203(2)(c)
CAO appointment, 203(2)(b)
passing bylaws, 203(2)(a)
taxes, 203(2)(d)
dismissals, 574 (*See also* dismissal of council or members or chief administrative officer)
fidelity bond, 212.1
governing body function, 142
heraldic emblem use, 557(a), 559
inspections, 571
interim council, amalgamation order effects, 111(b)
intermunicipal agreements (*See* intermunicipal authorities and agreements)
meetings of council (*See* council meetings)
minutes (*See* council meetings)
natural person powers, 202
oath by persons, 200
organizational role, 201
pecuniary interests (*See* pecuniary interests)
petitions (*See* petitions)
planning and development policies listed on municipal websites, 638.2
powers, 8
appeals, 8(1)(d)
broad authority for bylaws, 9
businesses, development, classes, 8(1)(b)
bylaw passing powers in other enactments, 10
disposal of city roads with exceptions, 17
fees, 8(1)(c)(i)
licences, permits or approvals, 8(1)(c)
to regulate or prohibit, 8(1)(a)
public hearings (*See* council, public hearings)
quorum of council, 167–168, 181
requirements for valid resolution or bylaw, 181
vote by councillors (*See* councillors)
vote by electors (*See* votes and voting)
council meetings, 192–200
closed or open meetings, 1(3), 197
electronic meetings, 199
bylaws, 199(2)–(3)
definitions, 199(1)
identity of councillors, 199(3)(b)
notice to the public, 199(3)(c)
public access, 199(3)(c), 199(4)
public information, 199(3)(c)
regulations, 199(5)–(6)
restricted or suspended access, 199(4)
hearings (*See* council, public hearings)
improper conduct by public, 198
minutes
adoption, 208(1)(a)
councillor attendance, 208(1)(a)
council votes and abstentions, 183(2), 185
public hearings, 208(1)(a)
public members in closed meetings, 197(5)
safe keeping, 208(1)(b)
signatures, 213
notice, 195–196
oath, power to require taking, 200
organizational meetings
CEO appointment, 159(1)
term of office extension, 158(2)
time for, 192(1)
time for summer village, 192(2)

petition to request public hearing, 221.1
public hearings
advertisements, 606–606.1
challenge to bylaw for failure to hold hearing, 538(a)(iii)
council member abstentions, 184
joint hearing on intermunicipal development plans, 692(3)(a)
notice of public hearing, 606–606.1
public participation policy (*See* council, public hearings)
regular meetings, 193
decision to hold, 193(1)
notice not necessary, 193(2)
notice of change to councillors, 193(3)(a)
notice of change to public, 193(3)(b)
right of public to be present, 198
special meetings, 194
CEO role, 194(1)–(3)
matters restrictions, 194(5)
notice exceptions, 194(4)
notice; time and recipients, 194(3)
option to call, 194(1)(a)
required to call, 194(1)(b), 194(2)

council, public hearings
advertising, 216.2
bylaws on hearing procedures, 216.4(3)
hearings
council decisions, 216.4(5)
during regular or special council meetings, 216.4(3)
minutes, 216.4(6)
notice, 216.4(2)
on bylaws or resolutions, 216.4(1)–(2)
persons making representations, 216.4(4)
when to hold, 216.4(1), 221.1
improper conduct during meetings, 216.3
notice, 216.2
petition to request, 221.1
policy on public participation, 216.1
advertising of notice, 216.2
amendments, 216.1(2)
compliance, 216.1(5)
improper conduct, 216.3
information on salaries, 217(3)
notice, 216.2
regulations, 216.1(3)
requirement for policy, 216.1(1)
rights and obligations, 216.1(4)

council committees
bylaws on
for procedures, 145
CAO duties, 208(2)
CEO duties, 154
code of conduct, 146.1, 153(e.1)
council committee meetings, 195–200
closed or open meetings, 1(3), 197
improper conduct by public, 198
notice, 195–196
notice to members, 195(a)
notice to public, 195(b)
oath, power to require taking, 200
right of public to be present, 198
definition of council committee, 1(1)(f)
definitions
electronic means, 199(1)(a)
meeting, 199(1)(b)
delegation of council powers to committee, 203
electronic meetings, 199
bylaws, 199(2)–(3)
definitions, 199(1)
identity of councillors, 199(3)(b)
notice to the public, 199(3)(c)
public access, 199(3)(c), 199(4)
public information, 199(3)(c)
regulations, 199(5)–(6)
restricted or suspended access, 199(4)
liability of councillors (*See* liability of councillors)
membership includes councillors and others, 146, 154
minutes, 208
adoption, 208(1)(a)

councillor attendance, 208(1)(a)
public hearings, 208(1)(a)
public members in closed meetings, 197(5)
safe keeping, 208(1)(b)
minutes, signatures, 213
notice of meetings, 195–196
planning and development policies listed on municipal websites, 638.2
recalled councillors, not to serve, 240.91(1)
requirements for valid resolutions, 181(2)

councillors
absence from council, 174(1)(d), 174(2)–(3)
abstentions on council
matters discussed at public hearing, 184
minutes, 183(2), 185
pecuniary interests, 172(1), 172(5)
quorum purposes, deemed absent for, 167(2), 168(1)
auditor, prohibition, 280(3)
auditor's information access, 283(2)
change of status order effects on, 97.2
code of conduct, 146.1, 153(e.1)
confidential matters, 153(e)
definition of councillor, 1(1)(g)
disqualification (*See* disqualification of councillors)
duties, 153
confidential matters, 153(e)
council participation, 153(c)
information on administration, 153(d)
intermunicipal collaboration, 153(a.1)
other functions, 153(f)
policies and programs, 153(b)
welfare and interests of municipality, 153(a)
elections, 147–149
by ward system, 147–149
ward system, 148
inspections, 571
liability of councillors (*See* liability of councillors)
maternity and parental leave, 144.1, 174(2)
notice of resignations, 161
number of, 143
oath requirement, 156
offences and penalties
failure to discharge duties, 558(a)
failure to hand over municipal property, 558(c)
false statements, 558(b)
orientation training, 201.1
pecuniary interests (*See* pecuniary interests)
prohibited buying and selling, 429, 436.21
quorum of council, 167–168
recalled councillors, not to serve, 240.91(1)
recall petitions (*See* recall petitions)
resignations, 161
salary information, 217(3)
secret ballots of council, 185.1
term of office, 157–159
title, 155
vacancies after general election, 160, 166
ward system, 148
whole council defined, 1(1)(cc)

council meetings
definitions
electronic means, 199(1)(a)
meeting, 199(1)(b)

county. *See* municipal district

couplings in public utilities, 29

Court of Appeal, 688–689
appeal of compensation for public works affecting land, 534(13)
appeal of councillor disqualification, 178–179
appeal of SDAB decisions, 688–689
appeal of Tribunal decisions
grounds and procedures, 688–689
off-site levy, 694(4), 694(4)(d)
regulations, 694(4)(d)
statutory plan, 619

application for permission to appeal, 688(2)–(3)
costs, 689(3)
decision of, 689
notice of appeal, 688(4.2)
question of law or jurisdiction, 688–689
use of published planning and development policies, 638.2(3)
Court of Queen's Bench
appeal of order to remedy dangers and unsightly property, 548
enforcement of municipal law, 543
injunctions to enforce municipal law, 554(2)
judicial review of ARB decisions, 470
use of published planning and development policies, 638.2(3)
COVID-19 bylaws, 7.1
CPA Canada Public Sector Accounting Handbook
definition, 241(d.1)
crawler type shovels
assessment and taxation, 298(1)(p), 351(1)(a)
credit unions
defined as non-profit organization, 241(f)
municipal accounts, 270
securities as authorized municipal investments, 250(2)(c)–(d)
cribs
assessment and taxation, 298(1)(d), 351(1)(a)
***Criminal Code* (Canada)**
offences for councillor disqualification, 174(1)(e)
crops still growing
assessment and taxation, 298(1)(w), 351(1)(a)
Crown (Alberta or Canada)
acquisition of land, 16–16.1, 644
agreement with municipality for services, 262
amounts owing by improvement districts, 598
assessment and taxation
business tax exemption, 375(a)
Crown land exempt from assessment, 298(1)(a)–(b), 298(1)(i), 298(1)(j)–(l)
grazing leases or permits granted by Crown, 290(3)
local improvement taxes, 403(1), 405(2)–(3)
parcel of land, 284(2)
property tax exemption (*See* non-taxable properties)
road right of way not used as road, 298(1)(i), 304(1)(h), 351(1)(a)
sewage and drainage systems, 298(1)(a), 304(1)(h), 351(1)(a)
water systems, 298(1)(b), 304(1)(h), 351(1)(a)
whole or parts of land, 284(2)
business tax Crown grants, 380
definitions
Crown, 284(1)(f)
Crown as owner of unpatented land, 1(1)(u)(i)
development permits authorizations, 620
equalized assessments, 317(c)
grants in places of taxes, 317(c), 366
mines and minerals (*See* mines and minerals)
planning and development of designated Crown land, 618(2)
reserve land as subdivision requirement, 661
roads
road land acquisition, 16–16.1
road reopenings after Crown leases, 27
securities as authorized municipal investments, 250(2)(a), 250(2)(d)
subdivision cancellation consent, 658(2)(c)
tax recovery related to designated manufactured homes, Crown interests, right to clear title, 436.14(1)

tax recovery related to land
land held by lease, licence or permit, 416(2.3)
public auction, 423(1)
rent collections for tax arrears, 416(2.1)
title for municipal roads, 16–16.1
unclaimed property, 427(3.3), 428.2(1.1)
Crowsnest Pass
regulations for, 615
CRTC (Canadian Radio-television and Telecommunications Commission)
telecommunications as linear property, 284(1)(k)(iii)
culverts
assessment and taxation, 298(1)(e), 351(1)(a)
land acquisition for, 16–16.1
curbs
liability for damage by, 533(a)
Cypress County airport regulations, 615.2(3)

dams and dam sites
assessment and taxation, 298(1)(d)–(f), 351(1)(a)
liability for non-negligence actions, 528
dangerous property. *See* enforcement of municipal law
dates, altering dates and time periods, 605
day care facility, non-profit. *See also* community services reserve
community services reserves for, 671(2.1)(c) (*See also* community services reserve)
definition of non-profit, 616(r.1)
debentures
defined as securities, 250(1)
securities (*See* investments and securities)
debt limits
borrowing, 252
clean energy improvements, 252(2)
definitions, 241(e)
financial records and receipts, 268.1
in financial statements, 276(2)
liability of councillors for exceeding limit, 275(1)
loans and guarantees, 268–268.1
Minister exemption approvals
borrowing, 252
loans and guarantees, 268
regional services commission, 602.32
regulations, 271, 602.32
defamation
liability, 535
definitions
accounting standards, 241(a)
adjacent land, 616(a), 692(7)(a)
agreement holder, 27.1(1)(a)
agricultural operation, 616(a.01)
ALSA regional plan, 1(a.1)
approved budget (business improvement areas), 52(1)
arbitrator, 708.26(1)(a)
assessable, 348.1(a)
assessed person, 284(1)(a)
assessed property, 284(1)(b)
assessment, 284(1)(c)
assessment notice, 453(1)(a)
assessment roll, 453(1)(b)
assessor, 284(1)(d)
assessor, provincial, 284(1)(r.2)
Balancing Pool, 30(4)
Board, 602.01(1)(a)
borrowing, 241(a.1), 602.01(1)(b)
borrowing bylaw, 241(b)
brownfield property, 364.1(1)
building, 616(a.1)
business, 1(1)(a), 326(2)
business improvement area tax, 1(1)(aa)(iii)
business tax, 1(1)(aa)(ii)
business tax roll, 553.2(1)
by-election, 1(1)(b)
bylaw, public vote, 234(1)
bylaw, revised, 62.1
bylaw passing power, specific, 10(1)
bylaws, 602.01(1)(c)
capital plan, 283.1(1)

capital property, 241(c), 602.01(1)(d)
chair, 453(1)(c), 485(a)
charter, 141.1(1)(a)
charter city, 141.1(1)(b)
chief administrative officer (CAO), 1(1)(c)
chief elected official (CEO), 1(1)(d)
clean energy improvement, 390.1(1)
clean energy improvement tax, 1(1)(aa)(v.1), 243(2)(e.1)
clerk, 453(1)(d)
commission, 602.01(1)(e)
commissions, sporting, 535.1
community associations, 370(e)
community recreation facilities, 616(a.11)
community services reserve, 616(a.2)
complaint deadline, 284(4)
composite assessment review board, 453(1)(e), 453(2)
conceptual scheme, 653(6.1)(a)
condominium share in the common property, 290.1(2)
condominium unit, 290.1(2)
consumer, 31(1)(a)
continued commissions, 602.47(1)(a)
controlled corporation, 14(1)(d), 75.1(1)(a), 241(d)
corporation, 75.1(1)(b), 169(a)
council, 1(1)(e)
council committee, 1(1)(f)
councillor, 1(1)(g)
councillor's family, 169(b)
Crown, 284(1)(f)
Crown land not in use, 298(1)(j), 351(1)(a)
customer, 28(a)
debt limit, 241(e)
debtor, 348.1(b)
designated industrial property, 284(1)(f.01), 284(2.1)
designated manufactured home, 284(1)(f.1), 284(1)(j)(iii), 284(f.1)
designated officer, 1(1)(h)
detrimental to the surrounding area, 546(0.1)(a)
development, 616(b)
development authority, 616(c)
development permit, 616(d)
director, 169(a)
direct sales agreement, 30(4)
direct seller, 31(1)(b)
disaster, 615.1(1)(a)
distress warrant, 437(a)
distributing corporation, 169(a)
distribution tariff, 28.1(1)(b)
distributor, 31(1)(c)
drainage works, 290(2)
easement, 28(a.1)
elector, 1(1)(i)
electric distribution service, 360(4.2)
electric distribution system, 360(4.2)
electricity, 360(4.2)
electronic means, 199(1)(a)
emergency, 541(a), 615.1(1)(b)
enactment, 1(1)(j)
encroachment agreements, 651.2(1)
encumbrance, 410(a)
encumbrancee, 410(b)
environmental reserve, 616(e)
environmental reserve easement, 616(f)
equalized assessment, 317
excess capacity, 651(5)(a)
extended area network, 284(1)(g.1)
facility, 648(1)(a)
farm building, 284(1)(h)
farming operations, 284(1)(i)
farm land, 297(4)(a)
financial plan, 283.1(1)
financing change statement, 436.01(a)
financing statement, 436.01(b)
forest protection area, 75(1)
former Acts, 616(g), 710(2)
former forestry road, 27.1(1)(b)
former provisions, 602.47(1)(b)
framework, 708.26(1)(b)
general election, 1(1)(k)
generation asset, 30(4)
growth management board, 1(1)(k.1), 708.01(1)(a)

growth plan, 708.01(1)(b)
growth region, 708.01(1)(c)
highway, 616(h)
improvement, 284(1)(j), 651(5)(b)
incremental assessed value, 381.1(a)
Indian band, 1(1)(k.2)
Indian reserve, 1(1)(k.3)
industrial customer, 298(2)
infrastructure, 648(1)(b)
injurious affection, 534(1)
instrument, 616(i)
intermunicipal service agency, 616(j)
irrigation works, 290(2), 298(1)(c), 304(1)(h)
joint use and planning agreement, 616(j.1)
Land and Property Rights Tribunal, 1(1)(l)
land use bylaw, 616(k)
land use policies, 616(l)
levy, 381.1(b)
linear property, 284(1)(k)
local assessment review board, 453(1)(f), 453(2)
local authority, 1(1)(m)
local improvement, 391
local improvement tax, 1(1)(aa)(vi)
lot, 616(m)
machinery and equipment, 284(1)(j)(iv), 284(1)(l), 297(4)(a.1)
manufactured home, 284(1)(m)
manufactured home community, 284(1)(n)
market value, 1(1)(n)
mediation, 112.1, 616(m.1)
meeting, 199(1)(b)
meeting, closed, 1(3)
member, 602.01(1)(f)
Minister, 1(1)(o)
Minister's Guidelines, 322.1(1)(a)
mobile home, 284(1)(n.1)
modular home, 284(1)(n.2)
municipal agreement, 708.01(1)(d)
municipal and school reserve, 616(p)
municipal assessment roll, 284(1)(n.3)
municipal assessor, 284(1)(n.4)
municipal authority, 1(1)(p), 602.01(1)(g)
municipality, 1(1)(s), 284(1)(o)
municipality, non-conforming, 358.1(1)(a)
municipal officer, 535(1)(a)
municipal planning commission, 616(n)
municipal public utility, 28(b)
municipal purposes, 1(1)(r)
municipal reserve, 616(o)
municipal tariff matter, 28.1(1)(a)
municipal utility service, 28(c)
natural person powers, 1(1)(t)
non-conforming building, 616(q)
non-conforming municipality, 358.1(1)(a)
non-conforming use, 616(r)
non-municipal utility service, 28(d)
non-profit, 616(r.1)
non-profit organization, 241(f)
non-residential, 297(4)(b), 358.1(1)(b)
notice of recall petition, 240.1(1)(a)
officer, 169(a)
off-site levy, 616(r.2)
operational, 284(1)(o.1)
operator, 284(1)(p)
organization, 14(1)
owner, 1(1)(u), 16.1(1), 62(1), 284(1)(q), 653(6.1)(b), 679(4), 680(1.1), 686(5), 692(7)(b)
parcel of land, 1(1)(v), 410(b.1), 616(s)
participating municipality, 708.01(1)(e)
pecuniary interest, 1(1)(w)
period for payment, 437(b)
Planning Act, 616(t)
plan of subdivision, 616(u)
population, 1(1)(x)
power purchase arrangement, 30(4)
previous regulations, 322.1(1)(b)
private land, 26(1)
property, 284(1)(r)
property tax, 1(1)(aa)(i)
provincial assessor, 284(1)(r.2)

provincial member, 453(1)(g)
public utility, 1(1)(y), 602.01(1)(h), 616(v)
public utility lot, 616(w)
public vote bylaw, 234(1)
ratio, tax, 358.1(1)(c)
recall petition, 240.1(1)(b)
recall petition signature period, 240.1(1)(c)
redevelopment area, 616(x)
regional services commission, 1(1)(y.1)
register, 436.01(c)
Registrar, 616(y)
Registry, 436.01(d)
regulated rate tariff, 28.1(1)(b)
regulations, previous, 322.1(1)(b)
remedial costs, 410(c.1)
representative, 708.01(1)(f)
representative recall petitioner, 240.1(1)(d)
requisition, 326(1)(a), 326(1)(a)(vi), 359.1(1), 359.2(2)
reserve bid, 410(d), 436.01(e)
reserve land, 616(z)
residential, 297(4)(c)
resolution, 602.01(1)(i)
restrictive covenant, 651.1(1)
retailer, 28(d.1)
revised bylaw, 62.1
road, 1(1)(z), 616(aa)
school board, 616(bb)
school reserve, 616(cc)
securities, 250(1)
security interest, 436.01(f)
service, 602.01(1)(j)
service connection, 28(e)
shareholder, 169(a)
special tax, 1(1)(aa)(iv)
specific bylaw passing power, 10(1)
sporting commissions, 535.1
spouse, 169(c)
stakeholder, 648(1)(c)
statutory plan, 616(dd), 708.01(1)(g)
structure, 284(1)(u), 541(b)
student dormitory, 326(1)(b)
subdivide, 616(ee)
subdivision, 616(ee)
subdivision and development appeal board, 616(gg)
subdivision and development regulations, 616(hh)
subdivision authority, 616(ff)
subsidiary, 28.1(1)(b)
summer village, 1(1)(s)(i), 1(1)(z.1), 1(2.1)
SuperNet, 284(1)(u.1)
survey, 141(1)(a)
surveyed land, 141(1)(b)
system access service, 360(4.2)
tax, 1(1)(aa), 410(e), 436.01(g), 437(c)
tax arrears, 326(1)(c), 437(d)
tax arrears list, 436.01(h)
tax notice, 453(1)(h)
taxpayer, 1(1)(bb)
tax ratio, 358.1(1)(c)
tax recovery lien, 436.01(i)
tax recovery notification, 410(f)
tax roll, 453(1)(i), 553.2(1)
telecommunications system, 284(1)(k)(iii)
transmission system, 360(4.2)
transmission tariff, 28.1(1)(b)
transportation service, 602.01(1)(k)
travel trailer, 284(1)(w.1)
Tribunal, 485(b)
unsightly condition, 546(0.1)(b)
urban gas system, 31(1)(d)
urban municipality, 31(1)(e)
utility agreement, 127.1(1)
utility service, 28(f)
volunteer worker, 535(1)(b)
voting rights, 169(a)
voting shares, 169(a)
well and battery, 618(1)(b)
well drilling equipment tax, 1(1)(aa)(v)
whole council, 1(1)(cc)
year, 284(1)(x)

deposit receipts
defined as securities, 250(1)
securities (*See* investments and securities)

deposits for utilities, unclaimed, 611
deputy chief elected official
appointment by council, 152(1)
duties, 152(2)
oath requirement, 156
derelict industrial or commercial property, redevelopment. *See* brownfield property, tax incentives
designated industrial property
access to assessment records or summaries, 299.1–301
annual assessment, 285
appeals to Tribunal
absence from hearing, 495
access to provincial assessment record, 299.1(3), 299.2(3)
complainants, 508
costs, 501–502
decisions, 499–500, 505
duty to provide information, 295(4), 295(6)
fees, 491(1.1)
form of complaint, 491
hearings, 493
intervention by municipality, 508
jurisdiction of Tribunal, 488(1)(a), 488(2)
notice of decision, 505
notice of hearings, 494
notice to provincial assessor, 493, 494
rehearing, 504
time of filing, 491(1)(a)
assessments, 291–292, 314.1
by provincial assessor, 292(1)
improvements, 291
information in AER. AUC, CER records, 292(2.1)–(2.2)
other information, 292(2.1)–(2.2)
valuation standard, 292(2)
assessment notices
address of assessed person, 304(3)
address unknown, 310(2)
amended, 309, 312
certification of date of sending, 310(4)–(5)
combined assessment and tax notices, 308(4)
complaints, 309
contents, 309
copies to municipality, 308(2)
deemed received, 311
errors and omissions, 312
notices to assessed persons, 308(2)
preparation, 308(2)
publication of notice, 311
time of sending, 310
complaints, 492
complaints to ARBs not allowed, 460(7), 460(14)
deferral or exemption of taxes under bylaw, 303.1(h.1), 364.2(8) (*See also* non-residential property, tax incentives)
definitions
designated industrial property, 284(1)(f.01), 284(2.1)
not brownfield property, 364.1(1)
operational, 284(1)(o.1)
operator, 284(1)(p)
requisition, 326(1)(a)(vi)
major plant
in definition of designated industrial property, 284(1)(f.01)
Minister's regulations for designation, 322(6)–(8)
Minister's regulations on designation of, 322(1)(d.2)–(d.3), 322(1)(g.1), 322(6)–(8)
provincial assessment roll
assessable for public or separate schools, 303.1(g)
contents, 303.1
exemption from taxation, 303.1(h)
time of preparation, 302
provincial assessors, 292(1) (*See also* provincial assessors)
assessment notices for designated industrial property
deemed received, 311
notice of exemption or deferral of taxes, 364.2(8)
requisitions

ASFF requisitions, 359.1
cancellation, reduction, refund or deferral, 359.4
definition, 326(1)(a)(vi)
Minister's regulations, 370(c.2), 370(f)–(g)
school board requisitions, 359.2
tax rates, 359.3
supplementary assessments
bylaws not to authorize assessments, 313(4)
operational period, 314.1
valuation standard, 314.1
supplementary property tax, 369.1, 369(2.01) (*See also* supplementary property tax)
tax in industrial improvement areas, 594
designated manufactured homes
assessed person for assessed property, 304(1)(j)–(k), 304(6)–(7)
assessment and taxation
compulsory tax instalment payments, 357(1.1)
homes, 298(1)(aa), 351(1)(a)
homes and assessed person, 304(1)(j–k), 304(6)–(7), 331
homes in storage, 298(1)(aa)
homes moved out of municipality, 368(4)
definitions
designated manufactured home, 284(f.1)
improvement includes designated manufactured home, 284(1)(j)(iii)
manufactured home, 284(1)(m)
manufactured home community, 284(1)(n)
owner, 284(1)(q)
manufactured home community (*See* manufactured home community)
offences and penalties (*See* offences and penalties)
special lien, 348(d)(ii)
supplementary assessments, 313(2), 314(2.1)
tax recovery (*See* tax recovery related to designated manufactured homes)
designated officers, 210–212
appointments, 210(1)(b)
assessor, 284(1)(d)
auditors' information access, 283(2)
bylaw for, 210(1)(a)
council's responsibilities, 201, 203
definitions, designated officer, 1(1)(h)
delegation of council powers to, 203
delegation of duties to employees, 212
dismissal order to, 574(1)
duties
advertisement certificate, 606(7)–(8)
electronic council meetings, 199(1)(b)
enforcement of municipal law, 542, 545(1), 546(1)
municipal accounts, 270
redevelopment levy, 634(1)(d)
signatures to minutes and documents, 213
tax records, 336, 343(2)
tax recovery not related to land, 439
tax recovery related to designated manufactured homes, 436.11(2), 436.24
fidelity bond, 212.1
offences and penalties, 557–558
planning and development policies listed on municipal websites, 638.2
prohibited buying and selling, 429, 436.21
revocation of appointment, 211
salary information, 217(3)
supervision by CAO, 210(4)
vacancies or not yet designated, 210(5)

destruction of records, 214
development appeals
AER, AEUB, ERCB, NRCB or AUC approvals, 619, 685
appeal of decision to Court of Appeal, 688–689 (*See also* Court of Appeal)
appeal of decision to SDAB, 685–687 (*See also* subdivision and development appeal board (SDAB))
appeal of decision to Tribunal, 685–687 (*See also* Land and Property Rights Tribunal (formerly Municipal Government Board))
cannabis licensed premises, 687(3)(a.4)
commencement of appeal, 686(1)
decision by board, 687
definition of owner, 686(5)
filing with wrong board, 686(1.1)
grounds for appeal, 685
hearing by board, 687
intermunicipal subdivision and development appeal board (*See* intermunicipal subdivision and development appeal board)
jurisdiction of Tribunal and SDAB, 488(1)(i.1), 685
permit deemed refused, 684, 686(4.1)
public inspection of documents, 686(4)
stop order appeals, 685(1), 686(1)
time period
filing notice of appeal, 686(1)
notice of hearing, 686(3)
permit deemed refused, 684
development authority
AER, AEUB, ERCB, NRCB or AUC authorizations, 619
ALSA regional plans, 618.3
appeals from decisions (*See* subdivision and development appeal board (SDAB))
bylaw for, 623
CEO membership, 154(3)
closed meetings, 1(3), 197
decision, 640(6), 642(3)–(4)
definition, 616(c)
intermunicipal planning commission, 625
intermunicipal service agency, 625
offences and penalties, 557(a.1)
permits (*See* development permit)
permitted and discretionary uses, 642
powers under land use bylaw, 640(6)
regulations, 618.4
stop order (*See* stop order)
subdivision authority (*See* subdivision authority)
time to deliver decision, 642(3)
use of published municipal policies, 638.2(3)
development of under-utilized industrial or commercial property. *See* brownfield property, tax incentives
development permit, 640–643, 650–651, 683–683.1
agreement to oversize improvements, 651
appeals (*See* development appeals)
applications, 683–683.1
acknowledgment of completeness, 683.1(5), 683.1(7)
additional information, 683.1(10)
deemed complete, 683.1(4)
deemed refused, 683.1(8)–(9)
land use bylaw requirements, 683
notice of incompleteness, 683.1(6)
time to determine completeness, 683.1
cannabis licensed premises, 642(5)
conditions generally, 620, 650
land use bylaw conditions, 650
licenses, permits or approvals, priorities, 620
Lieutenant Governor in Council, Minister, Provincial agency or Crown organizations, 620
conditions in land use bylaw, 650
access road, construction or payment, 650(1)(a)

caveat on land title, 650(2)–(3)
loading and unloading facilities, 650(1)(d)(ii)
parking facilities, 650(1)(d)(i)
payment of levies, 650(1)(e)
pedestrian walkway systems, 650(1)(b)
public utilities, 650(1)(c), 650(4)
security for agreement, 650(1)(f)
decision, 641(3)–(4), 642(3)–(4), 683.1
definitions
development permit, 616(d)
excess capacity, 651(5)(a)
improvement, 651(5)(b)
restrictive covenant, 651.1(1)
development authority (*See* development authority)
direct control districts, 641
non-conforming use (*See* land use bylaws)
oversize improvement agreement (*See* oversize improvement agreements)
permitted and discretionary uses, 642
requirement for, 683
restrictive covenant, 651.1
stop order (*See* stop order)
time
apply after previous refusal, 640(5)
deliver decision, 642(3)–(4)
determine completeness, 683.1
review applications, 683.1
digital communications. *See* electronic communications and records
dikes
assessment and taxation, 298(1)(d), 351(1)(a)
liability for non-negligence actions, 528
direct control districts, 641
direct seller
definition, 31(1)(b)
gas utilities (*See* gas utilities)
regulation of gas supply from, 31
disagreements and disputes, intermunicipal. *See* intermunicipal disagreements and disputes
disasters. *See also* emergencies
definition, 615.1(1)(a)
disclosure statement. *See* pecuniary interests
dishonesty, liability, 535
dismissal of council or members or chief administrative officer, 574–575.2
directions before dismissal, 574(1)
dismissal for non-compliance with order, 574(2)
dismissal of CAO with appointment of replacement, 574(4)
dismissal of council or councillor, with election for replacements after, 574(3)
enforcement of Minister's orders, 575.2
judicial review, 579.1
Minister's order for dismissal, matters, 574(2)
notice
application for judicial review, 579.1
intended order, 574(2.1), 575.2(2)
official administrator after dismissal (*See also* official administrator)
appointment, 574(5)
as supervisor, 575
powers and duties of council, 574(6)
reports of, 575.1
dismissal of regional services commission, 602.39–602.46. *See also* regional services commission
Minister
appointments, 602.39(6), 602.4
directions before dismissal, 602.39
enforcement of orders, 602.42
notice of intended orders, 602.39(3)
orders, 602.39(2), 602.45

regulations, 602.45(3), 602.46
official administrator, 602.39–602.43 (*See also* official administrator)
appointment, 602.39(6), 602.4
as supervisor, 602.4–602.41
powers and duties, 602.39(7), 602.4
remuneration, 602.43
reports and information, 602.41, 602.44
Regulations Act not to apply, 602.45(3)
disposal of interest in roads, 17
disposal of reserve, 674–675. *See also* reserve land
disputes, intermunicipal. *See* intermunicipal disagreements and disputes
disputes on intermunicipal collaboration frameworks and agreements. *See* intermunicipal collaboration
disqualification of councillors, 174–179. *See also* recall petitions
appeal to Court of Appeal, 178–179
application to Court of Queen's Bench, 175–177, 179
disqualification reasons
absence from council, 174(1)(d), 174(2)
civil liability, 174(1)(k)
conviction of offences, 174(1)(e)
failure to file disclosure statement, 174(1)(b.1)
failure to vote, 174(1)(f)
ineligibility for nomination, 174(1)(a)–(b)
judge, Senator, MP, MLA, 174(1)(c)
municipal employee, 174(1)(j)
pecuniary interests, 174(1)(g)–(i)
effect on challenge to bylaw or resolution, 540
effect on sufficient recall petition, 240.91(1), 540(d.1)
eligibility for re-election, 174(4)
inadvertence or genuine error, 177
reimbursement of costs and expenses, 179
resignation, 175
dissolution and liquidation of municipality, 129–141
application of Act, 129
dissolution order, 133
land transfers, order effects on, 136
Lieutenant Governor in Council powers, 133, 135(4), 137(2)–(3), 138
liquidator's appointment, 133(2)
Minister, 76, 130–130.3
order effects, 135–138
publication of orders, 139
taxes, order effects on, 134
transitional matters, 130.5, 137
viability review, 130–130.1, 130.5
vote on proposed dissolution, 130(1), 130.1, 130.3–130.4
distress warrant. *See* tax recovery not related to land
distributor
definition, 31(1)(c)
gas utilities (*See* gas utilities)
regulation of gas supply from direct seller, 31
districts
direct control, 641
land use bylaw, 640(2)
ditches. *See also* drains and drainage works
assessment and taxation, 298(1)(d), 351(1)(a)
land acquisition for, 16–16.1
liability for non-negligence actions, 528
diversions and road allowances
boundaries and correction lines, 141
municipal control over, 18(2)
documents. *See* records and documents
domestic animals
bylaw matters, 7(h)
dormitories. *See* student dormitories
dozers
assessment and taxation, 298(1)(p), 351(1)(a)

Drainage Districts Act
definition of drainage works, 290(2)
drains and drainage works
assessed person for works under lease, licence or permit, 304(1)(d), 331
assessment and taxation, 298(1)(e), 351(1)(a)
assessment for right of way used for other purposes, 290(2)
drainage ditch special tax, 382(1)(j)
land acquisition, 16–16.1, 644
natural drainage as environmental reserve, 664(1)(a)
public utilities (*See* public utilities, municipal)
public utility definition, 1(1)(y)(v), 616(v)(v)
rent collections for tax arrears, 416(2.1)
drilling equipment tax. *See* well drilling equipment tax
Ducks Unlimited (Canada)
tax status, 363(1)(a)
dust treatments
special tax, 382(1)(d)
dwelling units
land use bylaw for number of units, 640(2)(e)

easements
definition of easement, 28(a.1)
environmental reserve easement (*See* environmental reserve easement)
public utilities service to land adjacent to road or easement, 35
right to clear title after public auction, 423(1)(d)
economic development
municipal purposes, 3
Edmonton. See also *Capital Region Board Regulation*
auditor appointment, 280(4)
Edmonton International Airport vicinity regulations, 693
EPCOR Water Services Inc., 47.1
off-site levy, calculations, 648.2(7)
tax recovery related to land, proceedings continuation, 435
Education Act
assessment of property for public or separate purposes, 303.1(g), 303(g)
bylaw on electronic communications, 608.1(2)
definitions
board of trustees, 1(1)(m)(iv)
collecting board, 55(1), 284(1)(e)(i), 284(1)(o)(i)
council, 284(1)(e)(i)
municipality, 284(1)(o)(i)
requisition, 326(1)(a)(ii)–(iii)
school division, 284(1)(o)(i)
improvement district expenditures, 596(1)(b)
joint use and planning agreements, 670.1(3)
off-site levies, not to apply, 648(1.2)
supplementary property tax, 369(2.1)
tax exemptions, 362(1)(b)–(c)
election day for by-election, 165–166
elections. *See* by-elections; general election; votes and voting; ward system
electric power utilities
agreements for long-term supplies to public utility, 30(2)
assessment and taxation, 298(1)(f), 304(1)(h), 351(1)(a)
definitions
as linear property, 284(1)(k)(i)
electric distribution system, 360(4.2)
electricity, 360(4.2)
public utility, 1(1)(y)(vii), 616(v)(vii)
linear property (*See* linear property)
public utilities (*See* public utilities, municipal)
regulations to define, 322(1)(b)
tax agreements, 360(4.1)–(4.2)
tax exemptions, with exceptions, 351, 362(1)(b)(iii), 362.1

Electric Utilities Act
definitions, 360(4.2)
Balancing Pool, 30(4)
customer, 28(a)
direct sales agreement, 30(4)
distribution tariff, 28.1(1)(b)
generation asset, 30(4)
municipal public utility, 28(b)
municipal tariff matter, 28.1(1)(a)
power purchase arrangement, 30(4)
regulated rate tariff, 28.1(1)(b)
retailer, 28(d.1)
subsidiary, 28.1(1)(b)
transmission tariff, 28.1(1)(b)
inconsistencies with this Act and, 28.1(2)
public utilities agreements between council and subsidiary of municipality, 45(5)
electronic communications and records
bylaws
electronic meetings, 199
on advertisement methods, including electronic means, 606.1
on assessment and tax matters, 608.1
destruction of originals, 214
email address in petitions, 224(2)(c.1)
email address in recall petitions, 240.2(3), 240.6(2)(d)
email communications, 608
meetings (*See* electronic meetings)
recall petitions, not to have digital signatures, 240.6(5)
regulations, 608
sending documents, 608
service of documents, 607
time deemed received, 608(2)
electronic meetings, 199
bylaw, 199(2)–(3)
definitions
electronic means, 199(1)(a)
meeting, 199(1)(b)
identity of councillors, 199(3)(b)
notice to the public, 199(3)(c)
public access, 199(3)(c), 199(4)
public information, 199(3)(c)
regulations, 199(5)–(6)
restricted or suspended access, 199(4)
embankments
assessment and taxation, 298(1)(d), 351(1)(a)
emblem and seal
heraldic emblem, unauthorized use, 557(a), 559
reproductions of seal, 272
safe keeping of seal, 272(2)
emergencies
actions to remedy contraventions and dangers, 551 (*See also* enforcement of municipal law)
definitions
disaster, 615.1(1)(a)
emergency, 541(a), 615.1(1)(b)
expenditures, authorization, 248(1)(b)
intermunicipal collaboration frameworks, 708.29(2)
liability of volunteers, 535
municipal exemption, 615.1
offences and penalties for non-compliance or contravention of emergency remedy order, 557(c)
***Emergency Management Act*,** 615.1(1)
employees
agreements for services or commodities, prohibition, 215
auditor, prohibition, 280(3)
auditor's access to information from, 283(2)
bylaw enforcement officers, 555–556
change of status order effects on, 97.2
council membership prohibition, 174(1)(j)
designated officer duties, delegation to employees, 212
fidelity bond, 212.1

improvement districts, 591
inquiry, 572
inspections, 571
lawyers, use of employees not to affect costs, 554.1(2)
liability, 535
prohibited buying and selling, 429, 436.21
SDAB membership, prohibition, 627(4)
service of documents on municipality, 607
encroachment agreements, 651.2
encumbrances. *See* tax recovery related to land
energy improvement tax. *See* clean energy improvement tax
Energy Regulator, Alberta. *See* Alberta Energy Regulator (AER)
Energy Resources Conservation Board (ERCB). *See also* Alberta Energy and Utilities Board (AEUB); Natural Resources Conservation Board (NRCB)
appeals of Tribunal and SDAB decisions to Court of Appeal, 688–689
appeals to Tribunal and SDAB on planning and development, 488(1)(h), 619, 678(2), 685–687
assessment
designated industrial property, 292
land development environmental or physical limitations, regulations for, 694(5.1)–(5.4)
planning and development applications, 619(1)–(4), 619(11)
enforcement of municipal law, 541–559
action by municipality, 552, 554.1
actions to remedy contraventions, dangers, and unsightly property, 549
appeals, 549(2)
costs and expenses, 549(5)
emergencies, 551(1)
necessary actions, 549(1)
order contents, 549(2)
removal of occupants, 549(3)–(4)
removal or demolition of structures, 549(4)
sale proceeds, 549(6)
sanitary conditions, 549(3)
unpaid expenses and costs, 553(1), 553.1(1), 553.2(2)
appeal to Court of Queen's Bench, 543, 548
bylaw enforcement officers, 555–556
caveat on title, 546.1, 646(2)–(3)
costs
emergencies, 551(4)–(5), 554.1
unpaid added to tax roll, 553.1(1)(c), 553.1(2), 553.2(2)(b)
entitlement, 554.1(1)
to remedy contraventions, 553(1)(c), 553(2), 554.1
to remedy dangers and unsightly property, 553, 553.1, 553.2(2)(b), 554.1
use of municipal lawyers not to affect costs, 554.1(2)
COVID-19 bylaws, 7.1
definitions
detrimental to the surrounding area, 546(0.1)(a)
emergency, 541(a)
structure, 541(b)
unsightly condition, 546(0.1)(b)
designated officer role, 542, 545(1), 546(1)
emergencies, 551
fines, 566(2), 568
forms for bylaw enforcement, 560
injunctions, 554
inspections and enforcement, 542–544
offences (*See* offences and penalties)
order for compliance, 567
orders, review by council, 547
order to provide emergency services or materials, 551(3)
order to remedy contraventions, 545

order to remedy dangers and unsightly property, 546, 549(2)
public utility meter inspections, 544
right of entry for emergencies, 542(3)
stop order (*See* stop order)
environment
clean energy (*See* clean energy improvement tax)
intermunicipal development plans, 631(8)
municipal purposes, 3
Environmental Protection and Enhancement Act
remedial costs defined, 410(c.1)
environmental reserve
agreement, 664.1
bylaw designation of municipal land, 665
changes to uses or boundaries, 676
condition of land provided, 664(1)
drainage land, 664(1)(a)
land subject to flooding or unstable land, 664(1)(b)
pollution prevention, 664(1)(c)(i)
public access to body of water, 664(1)(c)(ii)
shore, 664(1)(c)
definitions
bed and shore, 664(1.2)
environmental reserve, 616(e)
environmental reserve easement, 616(f)
reserve land, 616(z)
easement (*See* environmental reserve easement)
easement in place of reserve, consent for, 664(2)
order effects from amalgamation, annexation, dissolution, or formation, 135–137
purposes
land preservation, 664(1.1)(a)
prevention of risk of injury or damage, 664(1.1)(d)
prevention of water pollution, 664(1.1)(b)
public access to body of water, 664(1.1)(c)
registration, 676(4)
reserves generally (*See* reserve land)
subdivisions
agreements between owner and municipality, 664.1
application for approval, 664.1
plan cancellation, 658(3)–(5)
requirements, 661–662, 666
tax exemption based on use, 361(c)
uses, 671(1), 676
environmental reserve easement
changes to boundaries, 676(1)(d)
changes to land use, 664(3)–(4)
easement
enforcement, 664(3)(e)
interest in municipal land, 664(3)(d)
land description, 664(3)(a)
land disposition effects, 664(3)(c)
natural state requirement, 664(3)(b)
easement in place of reserve, consent for, 664(2)
enforcement, 664(3)(e), 664(4)(a)
environmental reserves (*See* environmental reserve)
lapsing of, 664(4)
registration, 664(2), 664(5)–(9), 676(4)
reserves generally (*See* reserve land)
subdivision requirement, 662(2), 666
EPCOR Water Services Inc. (Edmonton), 47.1. *See also* public utilities, municipal
equalized assessments, 317–325
appeal to Tribunal
absence from hearing, 495
complainants, 508
costs, 501–502
decisions, 499–500, 505
fees, 491(1.1)
form of complaint, 491
hearings, 493
intervention by municipality, 508
jurisdiction, 488(1)(b), 488.1
notice of decision, 505

notice of hearings, 494
notice to provincial assessor, 494
rehearing, 504
time of filing, 491(1)(b)
time to file, 321
community revitalization levy, 381.4
complaints to ARBs not allowed, 460(14)
Crown grants, 317(c)
definition of equalized assessment, 317
Minister
alter equalized assessments, 325
duty to provide information to; time, 318
prepare equalized assessments, 319
regulations, 322(1)(h)
notice to municipality, 320
property made taxable by bylaw, 317(d)
property under tax agreement, 317(e)
supplementary assessments excluded, 317.1
transitional matters, 321.1
***Equalized Assessment Variance Regulation*,** 603.1(4)
equipment. *See* machinery and equipment
ERCB. *See* Energy Resources Conservation Board (ERCB)
excavations
defined as development, 616(b)(i)
remedy order for dangerous and unsightly property, 546(1)(b)
exempt
exempt from assessment (*See* non-assessable properties, with exceptions and conditions)
exempt from taxation (*See* non-taxable properties)
planning (*See* planning and development)
expropriation, 14–15
application by owner for whole parcel expropriation, 15
definition of organization, 14(1)
mines and minerals excluded, 14(3)
outside municipality, 14(4)
powers, 14(2)
area redevelopment plans, 14(2)(b)
development or redevelopment by organization, 14(2)(e)
improve land, 14(2)(c)
in enactment, 14(2)(a)
sell land as building sites, 14(2)(d)
regional services commission, 602.18
size of parcel, whole or part, 14(5), 15
Tribunal powers, 15
Expropriation Act
municipal expropriations, 14(2)
public works affecting land, 534(11), 534(14)
regional services commission, 602.18
extended area network
assessment of linear property, 298(1)(cc), 298(3), 322(1)(c.1)
definitions
extended area network, 284(1)(g.1)
SuperNet, 284(1)(u.1)
regulations, 322(1)(b.1)
SuperNet as non-assessable linear property, 322(1)(c.1)
***Extension of Linear Property Regulation*,** 603.1(3.1)

face masks, COVID-19 bylaws, 7.1
facilities
regulations to define, 322(1)(b)
farms and farming
assessment and taxation
farm buildings, 298(1)(y), 304(1)(h), 351(1)(a), 361(b)
grazing of stock interests, 298(1)(o)
growing crops, 298(1)(w)
guidelines, 322.1(1)(a)(i)(B)
linear property for farming, 298(1)(q)

residences and farm buildings, 370(a)
assessment classes and sub-classes, class 3 farm land, 297(1)(c), 297(4)(a)
clean energy improvements, 390.2 (*See also* clean energy improvement tax)
definitions
farm building, 284(1)(h)
farming operations, 284(1)(i)
farm land, 297(4)(a)
regulations to define, 322(1)(b)
fax machines
sending documents, 608
feedlots
planning and development, non-application, 618(2.1)
fees, tolls and charges
bylaw provisions, 8(1)(c)
municipal property, use of, 61(2)
municipal public utilities, 31(3), 34, 37.1(3)(a)
planning and development, established by council, 630.1
fences and walls
liability for damage by, 533(a)
fidelity bond, 212.1
financial administration, 241–283
accounting standards (*See* auditors and audits)
accounts (*See* banks and banking)
audit (*See* auditors and audits)
banks (*See* banks and banking)
borrowing (*See* borrowing)
budgets (*See* annual budgets; capital budgets; operating budgets)
CAO duties (*See* chief administrative officer duties)
capital plan requirement, 283.1
capital property (*See* capital property)
change of status order effects (*See* change of status of municipality)
controlled corporations (*See* controlled corporations)
debt limits (*See* debt limits)
definitions
accounting standards, 241(a)
amortization, 241(a.01)
annual budget, 241(a.02)
borrowing, 241(a.1)
borrowing bylaw, 241(b)
capital plan, 283.1(1)(a)
capital property, 241(c)
controlled corporation, 241(d)
CPA Canada Public Sector Accounting Handbook, 241(d.1)
debt limit, 241(e)
financial plan, 283.1(1)(b)
non-profit organization, 241(f)
securities, 250(1)
tangible capital assets, 241(a.01)
dissolution order effects (*See* dissolution and liquidation of municipality)
expenditures, 248
fidelity bond, 212.1
financial information return (*See* financial information return)
financial plan requirement, 283.1
financial statements (*See* financial statements)
financial year, 269
formation order effects (*See* formation of municipality)
grants (*See* grants)
guarantees (*See* loans and guarantees)
investments (*See* investments and securities)
liability of councillors (*See* liability of councillors)
loans (*See* loans and guarantees)
long-term borrowing for capital property (*See* capital property)
operating budgets (*See* operating budgets)
securities (*See* investments and securities)
short-term borrowing for capital property (*See* capital property)

signing or authorization of documents (*See* records and documents; signatures and authorizations)
taxes generally (*See* taxes and taxation)
tax recovery (*See* tax recovery not related to land; tax recovery related to designated manufactured homes; tax recovery related to land)
unauthorized expenditures, borrowings or grants, 249 (*See also* liability of councillors)

Financial Administration Act
authorized investments, 599
conditions for development permits, 620
property tax exemptions, 362(1)(a)

financial information return, 277–278, 281
accounting standards, 241(a), 277(2), 281(2)
additional information on request, 281(4)
auditor's report, 281
Minister sets requirements, 277(2), 602.35
regional services commission, 602.35
requirements, 277(1)
time due, 278, 602.35
unauthorized transactions or bylaw non-compliance, 281(3)

financial statements
controlled corporations, 279
municipalities, 276, 278–279, 281
accounting standards, 241(a), 276(1), 281(2)
auditor's report, 281
contents, 276(2)
time due to Minister, 278
time due to public, 276(3)
unauthorized transactions or by-law non-compliance, 281(3)
regional services commission, 602.36

financial year, 269, 602.22

fines. *See* offences and penalties

firearms
bylaw approval, 74–74.1

fires
Crowsnest Pass bylaws, 615(2)(b)
fire bylaws in forest protection areas, 75
fire insurance proceeds, taxes as first charge, 349
fire protection area special tax, 382(1)(i)
forest (*See* forests and forestry)
liability of volunteers, 535
unpaid costs of fire extinguishment added to tax roll, 553(1)(g), 553(2)
water supply plants for fire protection, 298(1)(g), 351(1)(a)

fire stations
community services reserves for facilities for, 671(2.1)(b)
off-site levy, 648(2.1)

First Nations. *See* Indian bands and reserves

flood-gates
assessment and taxation, 298(1)(e), 351(1)(a)

flood land
as environmental reserve, 664(1)(b)

floodways
development regulations, 693.1

flumes
assessment and taxation, 298(1)(e), 351(1)(a)

FOIP. See *Freedom of Information and Protection of Privacy Act* (FOIP)

Forest and Prairie Protection Act
Crowsnest Pass, 615(2)(b)
fire bylaws in forest protection areas, 75

Forest Reserves Act
assessment and taxation of stock grazing interests, 298(1)(o), 351(1)(a)

roads in Rocky Mountains Forest Reserve, 19
forestry roads, 27.1–27.6
agreements
charging of reasonable fees, 27.2(1)(b), 27.2(3)
commercial and industrial use, 27.2
other matters, 27.2(1)(d)
road maintenance and improvements, 27.2(1)(c), 27.2(2)
costs for failure to maintain, 553.1(1)(b), 553.1(2)
definition
agreement holder, 27.1(1)(a)
former forestry road, 27.1(1)(b)
unauthorized uses, 27.1(2)–(3), 27.5
***Forests Act,* assessment and taxation**
stock grazing interests, 298(1)(o), 351(1)(a)
timber, 298(1)(n), 351(1)(a)
forests and forestry
assessment and taxation
forestry towers, 298(1)(m), 304(1)(h), 351(1)(a)
grazing of stock, 298(1)(o), 304(1)(h), 351(1)(a)
reforestation lands, 298(1)(l), 304(1)(h), 351(1)(a)
timber disposition under *Forests Act,* 298(1)(n), 304(1)(h), 351(1)(a)
definitions
forest protection area, 75(1)
fire protection area special tax, 382(1)(i)
protection area fire bylaws, 75
roads (*See* forestry roads)
formation of municipality, 76–77
definitions
formation order, 76.1
general election time extensions, 158, 605
initiating formation, 85
land transfers, order effects on, 136
Lieutenant Governor in Council powers, 88, 137(2)–(3), 138
modification of requirements, 84
official administrator appointment, 90
order effects, 135–137
order for, 88–89
orders, retroactivity of, 138
principles, standards and criteria, 76, 93
publication of orders, 139
public input, 87
summer village, 89.1
transitional matters, 137
vote on, 87(2)
former forestry roads. *See* forestry roads
forms for bylaw enforcement, 560
issuance only by authorized persons, 560(1)
offences and penalties (*See* offences and penalties)
regulations prescribing, 604(d)–(e)
similar forms, prohibition, 560(2)
franchise agreement. *See* tax agreements
Francophone Education Region
student dormitory definition, 326(1)(b)
taxation of school property, 362(1)(c)(i.1)
taxation of student dormitories, 363(1)(d), 363(3)
***Freedom of Information and Protection of Privacy Act* (FOIP)**
assessment information, 301.1
auditors' information access, 283(3)
council meetings, open or closed, 1(3), 197(4)
disclosure and use of personal information in petitions, 226.2
salary information, 217(3)

games. *See* parks and recreation
Gaming, Liquor and Cannabis Act
licensed premises, taxation, 365
Gas Distribution Act
annexation of land, 127.1(3)

assessment and taxation of linear property as part of rural gas distribution systems, 298(1)(r)–(r.1), 298(2), 351(1)(a)
loans as shareholder of designated gas seller, 264(3)
rural gas co-operative association definition, 31(1)(c)(ii)
gas utilities
annexation of land order effects, 127.1(2)
assessment and taxation
linear property as part of rural gas distribution systems, 298(1)(r)–(r.1), 298(2), 304(1)(i), 351(1)(a)
natural gas or propane system, 362(1)(b)(v)
definitions
consumer, 31(1)(a)
direct seller, 31(1)(b)
distributor, 31(1)(c)
urban gas system, 31(1)(d)
urban municipality, 31(1)(e)
disputes between municipalities re service charges, 44(3)
gas supply from direct seller, regulation, 31
generally (*See* public utilities, municipal)
Gas Utilities Act
disputes between municipalities re service charges, 44
gas wells. *See* wells and well sites
Gazette. *See* advertisements
general election
by-elections (*See* by-elections)
definition of general election, 1(1)(k)
petition votes delayed to general election, 238
positions unfilled, actions by Minister, 160, 166
time
delaying petition votes to general election, 238
time extension for first election after formation, 158
ward system, 148
voting generally (*See* votes and voting)
Glenmore Dam, 613
glycol
assessments (*See* linear property)
good faith standard, 535.1(2), 535(2)
Government Organization Act
conditions for development permits, 620
Minister defined in, 1(1)(o)
grain
land exempt from assessment and taxation, 298(1)(w), 351(1)(a)
sale for tax arrears, 447
grants
business tax Crown grants, 380
equalized assessments, 317(c)
in place of taxes (grants in lieu), 366
application, 366(1)
discretionary provision, 366(5)
maximum amounts, 366(2)
non-qualifying properties, 366(3)
single family residences as Crown property, 366(4)
operating budget revenue estimate, 243(2)(g)
regulations, 271(1)(b)
school board and municipality agreements to share, 55
unauthorized expenditure of, 174(1)(k), 249
gravel levy. *See* community aggregate payment levy
grazing
assessment of land, 290(3)
ground below
mines and minerals (*See* mines and minerals)
municipal control and management, 60
growth management boards
agreements, 708.061
ALSA regional plans, compliance, 570.01, 618.3, 708.06
appeals, 708.08

bylaws, 708.08, 708.061
corporation, 708.03(1)
costs, capital and operating, 708.24(1)
definitions
growth management board, 1(1)(k.1), 708.01(1)(a)
growth plan, 708.01(1)(b)
growth region, 708.01(1)(c)
municipal agreement, 708.01(1)(d)
participating municipality, 708.01(1)(e)
representative, 708.01(1)(f)
statutory plan, 708.01(1)(g)
delegation of powers and duties, 708.07
dispute resolution, 708.08
electronic meetings, 708.041
establishment, 708.02
expropriation, no action constitutes, 708.22
growth plan
approval, 708.01
conformity with, 708.061
regional services commission, compliance, 602.11
information provided from municipalities, 708.17
injurious affection, no action constitutes, 708.22
intermunicipal collaboration framework, 708.26(9), 708.28(2), 708.28(6) (*See also* intermunicipal collaboration)
Lieutenant Governor in Council
appointments, 708.02, 708.03(2)
regulatory powers, 708.02
limitation of actions, 708.19–708.21
meetings, 708.041
membership, 708.02
Minister, 708.02, 708.061(4), 708.18, 708.24
offences and penalties
conflicts with growth plan, 708.061(5)
information not provided, 708.17
operating budgets, 243(1)(b.1)
powers and duties, 708.05, 708.24(1)
purpose, 708.011
records, 708.24(1)
regulations, 603.1, 708.02, 708.041, 708.061
Regulations Act not to apply, 708.08(3)
representatives
appointment, 708.03(2), 708.04
statutory plans, 708.061
transitional matters, 708.24(1)(a)
Tribunal, matters before, 708.18
guaranteed investment certificates and receipts
defined as securities, 250(1)
securities (*See* investments and securities)
guarantees. *See* loans and guarantees
guardrails
municipality not liable for damage by, 533(a)
guidelines for assessment regulations, 322–322.1
gully
as environmental reserve, 664(1)(a)
guns
firearms bylaw approval, 74–74.1

hamlets
assessment and taxation
Crown land exempt other than in hamlets, 298(1)(j)
linear property as part of rural gas distribution systems, 298(1)(r)–(r.1), 298(2), 304(1)(i), 351(1)(a)
natural gas or propane system, 362(1)(b)(v)
special tax for water supply, 382(1)(k)
within forest protection areas, 75(3)
within improvement districts, 590
headworks
assessment and taxation, 298(1)(e), 351(1)(a)
health care
health professionals, special tax for location incentives, 382(1)(h)

hospitals (*See* hospitals and hospital authorities)
regional health authority
agreement with municipality for services, 262
defined as local authority, 1(1)(m)(ii)
exemption from taxation, 362(1)(g.1)
securities as authorized municipal investments, 250(2)(b), 250(2)(d)
hearings
annexation (*See* annexation of land)
assessment (*See* assessment review boards (ARB); Land and Property Rights Tribunal (formerly Municipal Government Board))
brownfield property, 364.1(4), 364.1(13)
council (*See* council, public hearings)
expropriation (*See* expropriation)
planning and development (*See* development appeals; subdivision appeals)
statutory plans (*See* statutory plans)
heat
public utility definition, 1(1)(y)(viii), 616(v)(viii)
heavy equipment. *See* machinery and equipment
heraldic emblems
unauthorized use, 557(a), 559
highways
definition, 616(h)
in definition of adjacent land, 616(a)
notice of statutory plans, 636
planning and development, non-application of Act, 618(1)(a)
roads (*See* roads)
subdivision appeals if land near, 678(2), 694(1)(h)
***Highways Development and Protection Act*, 636(1)(d)**
***Historical Resources Act*, compensation,** 621
historical sites
grants in place of taxes, 366(3)(b)
subdivision appeals if land near, 678(2), 694(1)(h)–(h.1)
hoes
assessment and taxation, 298(1)(p), 351(1)(a)
holidays
action on day after, 605(1)
civic, 56
Hospitals Act
improvement district expenditures, 596(1)(b)
hospitals and hospital authorities
health professionals, special tax for location incentives, 382(1)(h)
improvement district expenditures, 596(1)(b)
regional health authorities defined as local authority, 1(1)(m)(ii)
securities as authorized municipal investments, 250(2)(b), (d)
student dormitory definition (includes hospital residences), 326(1)(b)
taxation
hospital property, 362(1)(e)
student dormitories, 363(1)(d), 363(3)
hostelling associations
tax status, 363(1)(b)
housing
assessed person for housing accommodations, 304(4)
community services reserves for facilities for affordable housing, 671(2.1)(g)
condominiums (*See* condominiums)
disputes between management body and municipality to Tribunal, 488(1)(d)
dormitories (*See* student dormitories)
management bodies; taxation, requisition definition, 326(1)(a)(v)
manufactured homes (*See* designated manufactured homes)

seniors' lodges taxation, 362(1)(m), 362(1)(n)(iv), 375(d)

illumination devices
liability for damage by, 533(a)
imprisonment. *See* offences and penalties
improvements
airports (*See* airports)
assessed person (*See* assessed person for assessed property)
assessment rules, 291
buildings (*See* buildings)
clean energy (*See* clean energy improvement tax)
complaints (*See* assessment review boards (ARB))
definitions
improvement, 284(1)(j)
linear property as improvement, 284(1)(j)(iii.1)
property as an improvement, 284(1)(r)(ii)
property as land and improvements, 284(1)(r)(iii)
linear property (*See* linear property)
manufactured homes (*See* designated manufactured homes)
manufacturing or processing (*See* manufacturing or processing plants and operations)
oversize improvements (*See* oversize improvement agreements)
roads (*See* roads)
supplementary assessment roll, 315
supplementary assessments, 314
wells (*See* wells and well sites)
improvement districts, 581–602
account for tax revenue, trust, 595
accounts settlements, 598
accounts submitted to Legislative Assembly, 597
acquisitions of land outside municipal boundaries, 72(1), 601
administration by employees, 591
agreements for services, 602
amalgamations, 100, 583(1)(a)
annexation, 113(a), 583(1)(c)
application of other enactments, 586
assessment and taxation of Crown land not in use, 298(1)(j), 304(1)(h), 351(1)(a)
borrowing, 600
changes to, 583
council for, 588
Crown settlement of accounts, 598
definitions
defined as included in municipality for tax purposes, 284(1)(o)(ii)
defined as municipal authority, 1(1)(p)
dissolution, 583(1)(f)
division, 583(1)(b)
enactments, application of other, 586
establishment of council by Minister, 588
expenditures, 593, 596–597
formation order, 581–582, 585
hamlets, 590
Indian reserves not included, 2.1
industrial improvement areas within, 583(1)(e), 594
intermunicipal collaboration, 708.26(2) (*See also* intermunicipal collaboration)
investments, approval of, 599
Minister, general power of, 587
name, 582(b), 583(1)(d)
publication, 584
Regulations Act not to apply, 585
roads, control by Minister, 592
specialized municipalities (*See* specialized municipalities)
taxation
additional in industrial improvement districts, 594
estimate of expenditures to Minister, 593
of Crown land not in use, 298(1)(j), 351(1)(a)
transitional matters, 583(2)
improvement tax. *See* local improvement tax

improvement tax, clean energy. *See* clean energy improvement tax
inconsistencies
between statutory plans, 638
bylaw passing powers in other divisions, 10(3)
bylaws and Provincial enactments, 13
Parks Towns Act or special act forming a municipality and this Act, 2(2)
incremental assessed value
definition, 381.1(a)
***Indian Act* (Canada),** 1(1)(k.2), 1(1)(k.3)
Indian bands and reserves
assessment and taxation, 298(1)(t), 351(1)(a)
definitions
Indian band, 1(1)(k.2)
Indian reserve, 1(1)(k.3)
municipal authority definition includes, 602.01(1)(g)
intermunicipal collaboration frameworks, 708.321
intermunicipal service agreements, 54
notice of area structure plan, 636(1)(d)
notice of municipal development plan, 636(1)(c)
not included in municipalities, improvement districts, or special areas, 2.1
road allowance and municipal boundary, 141(5)
Indigenous peoples. *See* Indian bands and reserves; Metis settlements
industrial customer, 298(1)(r)(i)
industrial property, designated
definition, 284(1)(f.01), 284(2.1)
not eligible for clean energy improvement tax, 390.2
industrial property, under-utilized. *See* brownfield property, tax incentives
information access. See *Freedom of Information and Protection of Privacy Act* (FOIP); records and documents
injection wells. *See* wells and well sites
injunctions
enforcement of municipal law, 554
inquiry by Minister, 572
conduct of councillor, employee or agent, or person under agreement, 572(2)(b)–(c)
dismissal and directions after, 574 (*See also* dismissal of council or members or chief administrative officer)
fees and expenses, 572(4)
person to conduct, 572(3), 572(5)
report to Minister, 572(6)
inspections, other
bylaw matters, 7(i)(vii)
liability for damage caused by, 530(1)
inspections by Minister, 571
council request for, 571(1)
dismissal and directions after, 574 (*See also* dismissal of council or members or chief administrative officer)
inspectors
appointment, 571(2)
powers, 571(3)–(4)
report, 571(5)
matters, 571(1)
Minister's initiative, 571(1)
of regional services commissions, 602.38
petitions for, 571(1)
inspections for assessment, 294, 296, 571
Court authorized inspection and enforcement, 296
information to assessor
duty to provide, 295–295.1
on request by assessor, 294(1)(b)–(c)
permits under *Safety Codes Act,* 295(2)–(3)

inspections, 476.1, 516, 571
municipal assessment roll, 307
notice to owner or occupier, 294(1), 294(3)
purpose of inspection, 294(1), 294(3)
regulations, 322(1)(e.1)
right to enter and inspect, 294
inspections for subdivisions, 653(2)
inspections of regional services commissions, 602.38
inspection stations
assessment and taxation, 298(1)(i.1), 304(1)(h), 351(1)(a)
instrument
definition, 616(i)
intensive livestock operation
planning and development, non-application, 618(2.1)
interim financing for capital property, 259
interim operating budget. *See* operating budgets
intermunicipal authorities and agreements
advertising jointly for intermunicipal development plan, 692(3)(b)
business licenses, 8(2)–(3)
bylaw agreements, 12
development plans (*See* intermunicipal development plans)
growth management boards (*See* growth management boards)
intermunicipal subdivision and development appeal board (*See* intermunicipal subdivision and development appeal board)
off-site levy, 648.01, 694(4)(f)
planning commission, 625
reports of official administrators, 575.1
service agency, 616(j), 625
service agreements, 54, 135(5), 708.29(3), 708.29(5)
services or activities funded by agreements, 262
intermunicipal collaboration, 708.26–708.52
agreements for frameworks
bylaw or resolution, 708.33(1), 708.4, 708.43
good faith, 631(10), 708.33(3)
notice to Minister, 708.33(4)
arbitration (*See* arbitration)
consistency of plans
ALSA regional plan conflicts, 618.3(2), 708.29(4)
conflicts or inconsistencies with other agreements, 708.31
councillor's duties, 153(a.1)
definitions
arbitrator, 708.26(1)(a)
framework, 708.26(1)(b)
dispute resolution process
arbitration (*See* arbitration)
court orders, 708.29(3.1), 708.291
framework provisions for, 708.291, 708.29(3.1), 708.34–708.35(1)
judicial review, 708.291, 708.49
obligations continue during dispute, 708.471
frameworks
compliance with arbitration award, 708.4, 708.43
contents, 708.29
dispute resolution, 708.29(3.1), 708.291, 708.34–708.35(1)
exemption from requirement, 708.28(5)
growth management board members, 708.26(9), 708.28(2), 708.28(6)
Indian bands and Metis settlements, 708.321
more than one framework, 708.28(4)
operating budget estimates, 243(1)(c.1)
orders by Minister, 708.412
requirements, 708.28
term and review, 708.32
time to establish, 708.28(1)

improvement districts, 708.26(2) (*See also* improvement districts)
judicial review, 708.48(4)–(7), 708.49
municipal purposes, 1(1)(r), 3, 708.27
paramountcy of Part 17.2, 708.51
regulations, 708.47, 708.52
service agreements, 54, 135(5), 708.29(3), 708.29(5)
intermunicipal development plans, 631–631.1, 636–638
agreements, 631
ALSA regional plans, 618.3
bylaws, 625, 631
bylaws for planning, requirements, 692
consistency of plans, 638
ALSA regional plan conflicts, 618.3(2)
municipal development plan, 632, 633
contents of plans, 631(8)
effect of plans, 637
exemption from requirement, 631(2)–(3)
good faith, 631(10)
joint advertising, 692(3)(b)
joint public hearing, 692(3)(a)
listing and publishing of policies, 638.2
notice, 636
order for, 631.1
preparation, 636
time to develop plan, 631(4)–(5)
Tribunal referral, 631(4)–(5), 631.1
intermunicipal disagreements and disputes, 570, 688–691
appeal of Tribunal decisions to Court of Appeal, 688–689
appeal to Tribunal, 631(4)–(5), 690–691
collaboration frameworks, 708.29(3.1), 708.291, 708.34–708.35(1) (*See also* arbitration; intermunicipal collaboration)
intermunicipal collaboration, 708.291
intermunicipal development plans, 631(4)–(5)
joint use and planning agreements, 670.1
jurisdiction of Tribunal, 488(1)(j), 488(3)
mediation, 690(1)–(3)
referral to Minister, 570
intermunicipal off-site levy, 648.01, 694(4)(f)
intermunicipal planning commission
bylaw to establish, 625
other commissions (*See* municipal planning commission; regional services commission)
intermunicipal service agency
ALSA regional plans, 618.3(1)(h)
bylaw to establish, 625
definition, 616(j)
service agreements, 54
intermunicipal subdivision and development appeal board, 627–630
clerks, 456, 627.1, 627.3 (*See also* clerks for assessment review boards)
committees, 627(3)
development appeals generally (*See* development appeals)
electronic hearings, 627.3(1)(c)
establishment, 627
evidence and records, 629–630
members
prohibitions, 627(3)–(4)
qualifications, 627.3, 627(3)–(4), 627(5)
regulations, 627.3
subdivision appeals generally (*See* subdivision appeals)
Internet (SuperNet). *See* extended area network
investments and securities, 250
authorized
bank, treasury branch, credit union or trust corporation, 250(2)(c)

Crown securities, 250(2)(a)
municipality, school division, hospital district, health region, or regional services commission, 250(2)(b)
pooled funds, 250(2)(d)
definition of securities, 250(1)
improvement district investments, 599
Minister approvals for other investments, 250(2)(e)–(4)
non-profit organization shares or memberships, 250(5)
irrigation and irrigation works
assessment
irrigation works and land, 298(1)(c), 304(1)(h), 351(1)(a)
irrigation works under lease, licence or permit, 304(1)(d)
right of way used for other purposes, 290(2)
definitions
in public utility definition, 1(1)(y)(iv), 616(v)(iv)
irrigation works, 290(2), 298(1)(c), 304(1)(d)
irrigation debentures, title after public auction, 423(1)(b)
irrigation district land acquisition, 644
tax arrears, rent collections for, 416(2.1)
taxation of works and land, 298(1)(c), 304(1)(d), 351(1)(a)
Irrigation Districts Act
definition of irrigation works, 290(2), 298(1)(c), 304(1)(d)

joint use and planning agreements, 670.1
amending of, 670.1(5)
contents, 670.1(3)
definitions, 616(j.1)
more than one municipality, 670.1(4)
school boards, 670.1
judicial review of ARB decisions, 470. *See also* assessment review boards (ARB)
confidentiality, 470(5)
decision admissible, 483
filing and service, 470(1)
liability for costs, 470(6)
notice, 470(2)
record of proceedings, 470(4)
regulations, 484.1
request for materials, 470(3)
time, 470(1)
judicial review of deferral or exemption of taxes on non-residential property
application for, 364.3(1)
bylaw on process, 364.2(3(d))
liability for costs, 364.3(2)
notice, 364.2(7)
judicial review of intermunicipal collaboration frameworks, 708.48(4)–(7), 708.49
judicial review of Tribunal decisions. *See* Court of Appeal

karate commission
liability, 535.1
kickboxing commission
liability, 535.1

LAEA. See *Local Authorities Election Act* (LAEA)
lake lot
subdivision approval, 652(2)(c), 652(3)
lakes. *See* water, body of
lake shore strip
as environmental reserve, 664(1)(c)
land
abutting roads, 21
acquisition (*See* acquisition of land)
adverse possession, 609
compensation (*See* compensation; Land and Property Rights Tribunal (formerly Municipal Government Board))
definitions for assessment
property, 284(1)(r)(i)

property as land and improvements, 284(1)(r)(iii)
structure, 284(1)(u)
definitions for planning
change of use or intensity of use defined as development, 616(b)(iii)–(iv)
excavation or stockpile as development, 616(b)(i)
land use bylaw, 616(k)
land use policies, 616(l)
lot, 616(m)
owner, 1(1)(u)
parcel of land, 1(1)(v), 616(s)
part of parcel as development, 616(m)(iv)–(v)
encroachment agreements, 651.2
expropriation (*See* expropriation)
Land and Property Rights Tribunal (*See* Land and Property Rights Tribunal (formerly Municipal Government Board))
land separations, reserve land or money for, 671
land use bylaws (*See* land use bylaws)
listing and publishing of planning and development policies, 638.2
non-conforming use (*See* land use bylaws)
planning and development generally (*See* planning and development)
reserves (*See* reserve land)
restoration (*See* land restoration)
restrictive covenant, 651.1
roads (*See* roads)
subdivisions (*See* subdivisions and subdivision approvals)
water, body of (*See* water, body of)

Land and Property Rights Tribunal (formerly Municipal Government Board)

airport vicinity regulations, 693
ALSA compliance, 488.01, 618.3(1)(g), 618.4
appeals of
designated industrial property (*See* designated industrial property)
development authority decisions, 685–687
equalized assessments (*See* equalized assessments)
intermunicipal disputes, 690–691
municipal decisions on compliance with AER, AEUB, ERCB, NRCB or AUC authorizations, 619
off-site levy, 648.1
subdivision authority decisions, 378, 680
appeals of Tribunal decisions to Court of Appeal, 688–689, 694(4)
arbitration not to apply, 708.36(7)
assessment
hearings related to, 487.1
roll changes due to decisions, 517
compensation
for conservation reserve, 664.2(3)
for public works affecting land, 534(10)–(15)
for road closure, 23
for temporary roads and rights of way, 26(4)–(5)
costs and fees, 501–502, 527.1
costs unpaid added to tax rolls, 517, 553(1)(h)
defined
chair, 485(a)
Land and Property Rights Tribunal, 1(1)(l)
Tribunal, 485(b)
expropriation, 15
hearings
absence from hearing, 495
agents, 527.1(c)
appeals on compliance with AER, AEUB, ERCB, NRCB or AUC authorizations, 488(1)(h), 619
confidentiality, 525.1
costs, 527.1
evidence, 525

intervention by municipality, 508
matters, 488
notice, 494, 527.1(a)
on assessment, 487.1
panel or member qualifications, 487.1
public hearings, 525.1
regulations, 527.1
rehearing, 504
rules applying to, 488(3)
inquiries
referrals to Tribunal, 514
regulations, 527.1
report, 515
intermunicipal development plans, 631(5)–(6)
jurisdiction, 488–488.1
annexations, 488(1)(f) (*See also* annexation of land)
appeal mechanisms of growth management board, 488(1)(l)
decisions of municipal compliance with AER, AEUB, ERCB, NRCB or AUC authorizations, 488(1)(h), 619
designated industrial property assessments, 488(1)(a), 488(2)
development permit decisions, 488(1)(i.1)
dispute resolution mechanisms of growth management board, 488(1)(l)
equalized assessment complaints, 488(1)(b), 488(2), 488.1
intermunicipal development plans, 631(5)–(6), 631.1
intermunicipal disputes, 488(1)(j), 690–691
limits on, 488.1
management body disputes, 488(1)(d)
matters and duties referred by Lieutenant Governor in Council or Minister, 488(1)(e)–(e.1), 514
off-site levy appeals, 488(1)(k), 648.1, 694(4)(d)
regional services commission disputes, 488(1)(g), 602.2
subdivision decision appeals, 488(1)(i), 657(1), 678, 680
subdivision decision endorsements, 682
unfair assessments, 516
Lieutenant Governor in Council, referrals by, 488(1)(e)–(e.1), 514
matters before, 708.18
Minister
information to Tribunal on request, 524(2)
referrals by, 488(1)(e)–(e.1), 514
municipality
as complainant or intervenor in hearings, 508
changes to assessment roll required by decisions, 517
offences and penalties, 557(a.5)
powers of Tribunal
information from local authorities, 524(1)
information on land and titles, 524(2)–(3)
proceedings, right to continue for affected persons, 518
referrals to the Tribunal, 514–515
regional services commission, 602.2
regulations, 488.1(2), 527.1, 618.4, 693–694
reports for inquiry, 515
right to continue proceedings, 518
right to request information from authorities, 524(1)
tax payment obligations, 519
technical irregularities, 507
use of published planning and development policies, 638.2(3)
***Land and Property Rights Tribunal Act*, 1(1)(l)**
land restoration
public utility main line service connections, 36, 39
unpaid costs (*See* tax roll)

land stewardship. See *Alberta Land Stewardship Act* (ALSA); ALSA regional plans
land titles
caveats (*See* caveats)
definitions
encumbrance, 410(a)
owner, 1(1)(u)(ii)
Registrar, 410(c)
road, 1(1)(z)
roads (*See* roads)
subdivisions (*See* subdivisions and subdivision approvals)
tax recovery
acquisition of mines and minerals, 431
notification, 413
right to clear title, 423
transfer of parcel to municipality, 424, 428.2
transfer of reserves, 672–673
Tribunal
registration of hearing costs, 502
search land titles, 524(3)
Land Titles Act
caveat as condition of development permit, 650(2)–(3)
caveat for stop order, 646(2)–(3)
certificate of title for municipal lands, 665(3)
conditions for clear title to public auction land, 423(1)(d)–(e), 424(1)(c)–(d)
definitions
encumbrance, 410(a)
owner, 1(1)(u)(ii)
Registrar, 410(c)
environmental reserve easements, 664(6)–(8)
restrictive covenant, 651.1(1)
land use bylaws, 640–646
adjacent land, 616(a), 640(3)
AER, AEUB, ERCB, NRCB or AUC authorizations, 619
ALSA regional plans, 618.3
amendment hearing and notice required, 692(1)(f), 692(4)–(5)
assessment and, 297(4)(b), 325.1
bylaw correction, 692(6)
bylaw requirements, 692
cannabis licensed premises, 640(7)
conditions for issuing a development permit, 650
confined feeding operation or manure storage, non-application of planning and development, 618(2.1)
decision-making provisions, 640(2)(c)
definitions
adjacent land, 616(a)
alternative time period, 640.2(1)
land use bylaw, 616(k)
land use policies, 616(l)
non-conforming building, 616(q)
non-conforming use, 616(r)
development authority powers, 640(6)
development permits (*See* development permit)
direct control districts, 641
districts, 640(2)(a)–(b), 642
hearing required, 692(1)–(2)
intermunicipal disputes, 690–691 (*See also* intermunicipal disagreements and disputes)
listing and publishing of planning and development policies, 638.2
matters in bylaw, 640(1.1)–(3)
adjacent land identification, 640(3)
agricultural land protection, 640(1.1)(d)
cannabis licensed premises, 640(7)
design standards, 640(1.1)(a)
development of buildings, 640(1.1)(c)
development permit, 640(2)(c)–(d)
districts, 640(2)(a)–(b), 642
notice of decision of development authority, 642(4)
number of dwelling units, 640(2)(e)
other matters deemed necessary by council, 640(1.1)(e)

population density, 640(1.1)(b)
residency requirements for relatedness, prohibition, 640(8)–(9)
non-conforming use of land and buildings
additional buildings, prohibition, 643(4)
change of ownership or tenancy, 643(7)
changes to building or lot, 643(3)–(5)
continuance of permit, 643(1)–(2)
extension of use, 643(3)–(4)
repair after damage or destruction, 643(6)
stop orders (*See* stop order)
notice required, 692(1)–(2)
number of dwelling units, 640(2)(e)
offences and penalties, 557(a.1)
permitted and discretionary uses, 642
public use land acquisition, 644
purpose of planning and development, 617
regulations, 618.4, 693.1, 694
requirement to pass land use bylaw, 640(1)
stop order (*See* stop order)
subdivision plans not compliant, approvals, 654(2)
time
alternative time period, 640.2(1)
to apply after previous refusal, 640(5)

land use districts. *See* districts

lease of capital property
borrowing definition, 241(a.1)(ii)

leave for councillors, parental and maternity, 144.1, 174(2)

levies
bylaws, 649
community revitalization levy (*See* community revitalization levy)
off-site levy (*See* off-site levy)
redevelopment levy (*See* area redevelopment plans)

liability of board members
ARB members, 470(6), 484
business improvement area board members, 52
SDAB members, 628.1

liability of councillors, 249, 275, 535
defamation actions, 535(3)
enforcement, 249(4), 275(3)
good faith standard, 535(2)
jointly and severally liable for unauthorized expenditures, 249(3), 275(2)
offences under the Act, 569
unauthorized expenditures, borrowings, or grants, 174(1)(k), 249(1)–(3), 275

liability of municipal and provincial assessors, 284.1(3), 284.2(3)

liability of municipalities, 527.2–534
discretionary exercise, 529
failure to repair roads, public places and works, 532
actions by persons exercising lawful powers, 532(5)
failure to perform duty, 532(2)
knew or should have known, 532(6)
loss or damage beyond others' losses, 532(4)
notice of event to municipality required, 532(9)–(10)
private roads or places, 532(3)
reasonable state of repair for area of municipality, 532(1)
reasonable steps taken, 532(7)
traffic control device destruction or removal, 532(8)
inspections and maintenance damage, 530
non-negligence actions, 528
notice to municipality
of damage or injury from snow on roads, 531(2)–(3)
of damage or injury re roads, public places and public works, 532(9)–(10)
private roads or places, 532(3)
public places, 532

public utility non-negligence actions, 528
public works, 532
public works affecting land, 534
appeals, 534(13)
compensation, 534(3)–(6)
costs, 534(12), 534(15)(b)
disputes to Tribunal, 534(10)–(15)
injurious affection, definition, 534(1)
notice to public of right to compensation, 534(2)
regulations, 534(15)
roads, 531–534
injury or damage due to failure to repair, 532
non-negligence actions, 528
private road not under municipality, 532(3)
snow on, with gross negligence, 531
things on or adjacent to roads, damage caused by, 533
snow on roads or sidewalks, 531
statutory authority, acting with, 527.2
traffic control device, 532(8), 533(a)
water control features non-negligence actions, 528
liability of municipal officers, 535
defamation actions, 535(3)
good faith standard, 535(2)
municipal assessors, 284.2(3)
offences under the Act, 569
volunteers, 535
liability of regional services commission directors, 602.28, 602.33
liability of sporting commissions, 535.1
libraries
community services reserve for facilities for, 671(2.1)(a)
off-site levy, 648(2.1)
taxation, 362(1)(j)
licences, permits or approvals
AER, AEUB, ERCB, NRCB or AUC authorizations, 619
AEUB, ERCB, NRCB authorizations, 488(1)(h)
assessments for property under licence or permit (*See* assessed person for assessed property)
business licence bylaw matters (*See* business)
business licences, operating without, 557(a), 564
bylaw matters, 8(1)(c)
duration, 8(1)(c)(vi)
failure to comply, 8(1)(c)(vi)
fees, 8(1)(c)
intermunicipal business licenses, 8(2)–(3)
non-resident fees, 8(1)(c)(ii)
prohibitions until granted, 8(1)(c)(iii)
revenue generation, 8(1)(c)(i)
suspension or cancellation, 8(1)(c)(vi)
terms and conditions, 8(1)(c)(iv)–(vi)
development permits (*See* development permit)
land abutting roads, licences or permits, 21
licensed premises, taxation, 365, 370(d)
tax recovery for land under licence or permit (*See* tax recovery related to land)
licensed premises
property taxes, 365, 370(d)
liens
definitions, tax recovery lien, 436.01(i)
designated manufactured homes (*See* tax recovery related to designated manufactured homes)
land transferred to municipality, 424
rural utilities liens removal after public auction, 423(1)(f)–(h)
special liens
linear property, 348.1
machinery and equipment, 348.1
tax as, 348(d)

unpaid costs added to tax rolls, 553.1(2)(b), 553(2)(b)
unpaid taxes, 348(d), 348.1
Lieutenant Governor in Council
amalgamation of municipalities, 110–111, 138
annexation of land, 125
change of status of municipality, 137(2)–(3), 138
development permits, 620
dissolution and liquidation of municipality, 133, 137(2)–(3), 138
formation of municipality, 88–89, 137(2)–(3), 138
land transfers, 136
mines and minerals, 71
name changes of municipalities, 98
planning and development exemptions or terms and conditions, 616(4)–(5), 618(4)–(5), 618.4
regulations, 31(2), 557(a.1), 603, 615.2(2), 618.4
tax exemptions, 351(1)(b)(ii)
transitional matters, 137(2)–(3)
Tribunal referrals to, 488(1)(e), 514
lighting
definitions including
linear property, 284(1)(k)(ii)
public utility, 1(1)(y)
street lighting (*See* street lighting systems)
traffic lights liability, 532(8), 533(a)
light rail transit (LRT). *See* transportation systems
limits on municipal powers, 71–75
limousines. *See* taxis and limousines
linear property. *See also* designated industrial property
as non-taxable property, 351(1)(a)
assessable or non-assessable properties
linear property used for extended area networks, 298(1)(cc), 298(3), 322(1)(c.1)
assessed person, 304(1)(i), 331
assessment guidelines, 322.1(1)(a)(i)(C)
assessment notices (*See* assessment notices)
business tax exemptions, 376
definitions
in definition of designated industrial property, 284(1)(f.01), 284(2.1)
in definition of improvement, 284(1)(j)(iii.1)
in definition of period for payment, 437(b)(i)
linear property, 284(1)(k)
non-residential (class), 297(4)(b)
operational, 284(1)(o.1)
operator, 284(1)(p)
designated industrial property (*See* designated industrial property)
improvements, 291(2)
non-assessable properties
extended area networks, 298(1)(cc), 298(3), 322(1)(c.1)
farming, 298(1)(q)
rural gas co-operative association, with exceptions, 298(1)(r)
rural gas distribution system and gas conveyance pipeline, 298(1)(r)–(r.1), 298(2)
operator as assessed person, 304(1)(i)
requisitions
defined, 326(1)(a)
special liens for tax debt, 348.1
tax agreements with operators, 360
tax period for payment, 437(b)(i)
tax rates
regulations for calculations, 370(b)
well drilling equipment tax (*See* well drilling equipment tax)
liquidation of a municipality. *See* dissolution and liquidation of municipality
listing and publishing of planning and development policies, 638.2

loading and unloading facilities
development permit condition, 650(1)(d)(ii)
parking (*See* parking)
subdivision approval agreement, 655(1)(iv)
loan corporations
municipal accounts, 270
loans and guarantees, 264–268.1
bylaw advertisements
guarantees, 266(3)
loans, 265(3)
debt limit (*See* debt limits)
financial records and receipts, 268.1
guarantees, 266
advertisement, 266(3)
bylaw contents, 266(2)
recipients, 266(1)
loans, 265
advertisements, 265(3)
bylaw contents, 265(2)
recipients, 265(1)
purpose and recipients, 264
as shareholder of designated gas seller, 264(3)
controlled corporations, 264(1)(b)–(c)
non-profit organizations, 264(2)
regional services commission, 602.34
validity of loans and guarantees, 273
local assessment review boards
appointment of members, 454.1
bylaw to establish, 454
chair, 454.1
definitions, 453(1)(f), 453(2)
hearings, 462–466
joint boards, 455, 456(2)
jurisdiction, 460.1(1)
liability of members, 484
notice of hearing, 462(1)
panels
decisions, 459, 467
hearing of complaint, 454.11
in definition of assessment review board, 453(2)
number of members, 454.11
presiding officer, 454.11
quorum, 458
replacement of panel members, 457
proceedings, 464
remuneration, 454.1
term of office, 454.1
Local Authorities Board. *See* non-taxable properties
***Local Authorities Election Act* (LAEA)**
chief elected official (CEO), 147, 150(4)
conduct of vote, 237
councillor disclosure statements, 174(1)(b.1)
councillor elections, 147(1)
councillor term of office, 157, 158
definitions
elector definition, 1(1)(i)
nomination, 174(1)(a)–(b), 174(4)
dissolution of municipality, 130.4
formation of municipality, 87(2)
improvement district elections, 588(4)
recall petitions
eligibility of recalled councillor for by-election, 240.91(4)
finances and advertising, 240.95
records retention and disposition, 240.92
regulations, 240.94
local authority, defined, 1(1)(m)
local improvement plan, 394–396
local improvement tax, 391–409
assessment for, 395(1)
bylaw for local improvement tax, 397–398
bylaw for municipality's share of cost, 263, 405
bylaw variation by subdivision or consolidation, 402
CAO role, 396(3)–(4)
complaints to ARBs, 460(10)–(12) (*See also* assessment review boards (ARB))
consolidation of land, 402
Crown assistance, 403(1), 405(2)–(3)

debt refinancing, 403(1)(b)
definitions
local improvement, 391
tax, 1(1)(aa)(vi)
delayed projects, 396(5)
estimated cost, 395
incomplete projects, 396(5)
land
abutting sewers or water mains, 407(1)
consolidation or subdivision of, 402
required for local improvement, 406
unusual parcels, 404
municipality's share of cost, 405
objecting to plan, 396(3)–(3.1)
operating budget revenue estimate, 243(2)(f)
persons liable for tax, 395(1)(b)(ii), 400
petition for local improvement, 392–393
initiative by council or owners, 393
petitioners, 392(3)–(5)
sufficiency requirements, 392(2)–(5)
petition objecting, 396(3)–(4), 408(2), 409(2)
plan, 394–396
plan in bylaw, 398
procedure after plan, 396
proposal, 393
replacement of similar improvements, 407(2)
sewer or water connections, 407–409
start-up of local improvement, 396(5), 399
subdivision of land, 402
tax exemptions, 397(3), 406–407
tax notices, 396(1)–(2)
tax notices generally (*See* tax notices)
tax payments, 398(1)(b)
tax rate
in plan, 395(1)(c)
uniform tax rate, 398(1)(c), 398(2)
variation by council, 403
tax refunds, 401(2)
water or sewer connections, 409
local tax for clean energy. *See* clean energy improvement tax
long-term borrowing for capital property. *See* capital property
lost or unclaimed property, 610
disposal, 610(2)
proceeds of sale to prior owner or municipality, 610(4)–(5)
purchaser of, 610(3)
time for retention, 610(1)
LPRT. *See* Land and Property Rights Tribunal (formerly Municipal Government Board)
LRT. *See* transportation systems

machinery and equipment
assessment
assessed person, 304(1)(b), 304(1)(g), 331
guidelines, 322.1(1)(a)(i)(D)
of machinery and equipment, 298(1)(z), 304(1)(g)
regulations on depreciation, 322(1)(f)
assessment class, 297
business taxes, 376
complaints (*See* assessment review boards (ARB))
definitions
improvement includes machinery and equipment, 284(1)(j)
in definition of period for payment, 437(b)(i)
machinery and equipment, 284(1)(l)
regulations to define, 322(1)(b)
requisitions, 326(1)(a)
special liens for tax debt, 348.1
supplementary assessments, 314(1)
taxation, 348.1, 351(1)(a)
tax in industrial improvement districts, 594
tax period for payment, 437(b)(i)
tax rates, 354

well drilling equipment tax (*See* well drilling equipment tax)
major plant. *See also* designated industrial property
in definition of designated industrial property, 284(1)(f.01)
Minister's regulations for designation, 322(6)–(8)
mandates for COVID-19 vaccination proof, bylaws, 7.1
manufactured home
residence in summer village, 1(2.1)
manufactured home community
assessed person for assessed property, 304(1)(j)–(k), 304(6)–(7), 331
assessment of home in, 304(1)(j)–(k), 304(6)–(7)
definition, 284(1)(n)
designated manufactured homes (*See* designated manufactured homes)
owner to report to municipality, 436.24, 557(a.6)
tax recovery related to designated manufactured homes (*See* tax recovery related to designated manufactured homes)
manufactured homes. *See* designated manufactured homes
manufacturing or processing plants and operations
assessment and taxation
improvements, 291(2)–(2.1)
manufacturing or processing, 298(1)(h), 298(2), 304(1)(h), 351(1)(a)
sewage systems, 298(1)(h), 304(1)(h), 351(1)(a)
water systems, 298(1)(g), 304(1)(h), 351(1)(a)
manure storage facilities
planning and development, non-application, 618(2.1)
marijuana. *See* cannabis
market value
definition, 1(1)(n)
marshy land. *See* water, body of
masks, COVID-19 bylaws, 7.1
maternity leave for councillors, 144.1, 174(2)
Matters Relating to Assessment and Taxation Regulation
as guidelines, 322.1(1)(a)(i), 322.1(1)(b)(i)
maximum property tax ratio. *See* property tax, maximum tax ratio
mayor. *See* chief elected official (CEO)
mediation
annexation of land proposal, 112.1, 117(2), 118(1)(a.1)
before appeal of AER, AEUB, ERCB, NRCB or AUC authorizations, 619(5)
definitions, 112.1, 616(m.1)
intermunicipal collaboration agreements, 708.36(2)
intermunicipal disputes
Minister role, 570
unsuccessful mediation, 690(1)–(3)
Medicine Hat airport regulations, 615.2(3)
meetings
advertisements, 606–606.1
meetings, council. *See* council meetings
meetings, electronic. *See* electronic meetings
Member of the Legislative Assembly
definition of business excludes offices of, 326(2)
mentally disabled persons' institutions and hospitals
grants in place of taxes, 366(3)(e)
meter inspections, 544
Metis settlements
assessment and taxation, 298(1)(u), 304(1)(h), 351(1)(a)
definition of municipal authority definition includes, 602.01(1)(g)
intermunicipal collaboration frameworks, 708.321

intermunicipal service agreements, 54
notice of area structure plan, 636(1)(d)
notice of municipal development plan, 636(1)(c)
planning and development, 618(2)(a)
MGB. *See* Land and Property Rights Tribunal (formerly Municipal Government Board)
mill rate. *See* tax rates
mines and minerals
acquisitions of land outside municipal boundaries, 72(2)(b)
assessed person, 304(1)(f), 331
assessment of minerals, 298(1)(v), 304(1)(h)
expropriation, 14(2)
land title exclusions
body of water, 60(2)
expropriated land, 14(3)
land for roads, culverts, ditches or drains, 16–16.1
municipal roads, 16–16.1, 18(3)
Lieutenant Governor in Council approvals of municipal estates or interests, 71
taxation of minerals, 351(1)(a)
tax recovery related to land
certificate of title corrections for authorized mineral holdings, 431(3)–(4)
minerals acquisition by municipality, 431
minerals as Crown property after recovery of tax arrears, 430
Minister's consent for disposition of, 431(2)
Minister
acquisitions of land outside boundaries, consent, 72(1)(a)
amalgamation of municipalities (*See* amalgamation of municipalities)
annexation of land, 126, 128
assessment information agreement with municipality, 570.1(2)
assessment information to municipality, 570.1
assessment preparation, 323
assessment quash, 324
bank account information to, 573
borrowing exemptions, 255
by-election to fill vacancies, 160, 166
community revitalization levy bylaw, 381.2(3–4)
council quorum, orders when no quorum, 167–168
debt limit approvals, 252
definition, 1(1)(o)
delegation of powers, 578
development permit authorizations, 620
dismissals (*See* dismissal of council or members or chief administrative officer; dismissal of regional services commission)
dissolution of municipality, 130–133
emergency exemption for municipalities, 615.1
equalized assessment adjustments, 325
equalized assessment preparation, 319
equalized assessment report to, 318
fees, 579
formation of municipality (*See* formation of municipality)
growth management boards, 708.02, 708.18, 708.24
improvement districts, 587–589
information from municipalities on request, 577(1)–(2)
information to Tribunal on request, 524(2)
inquiry, 572
inspections, 571
intermunicipal disagreements, 570
investment approvals, 250
land transfers, order effects from annexation, amalgamation, dissolution or formation, 136
name changes to municipalities, 98

official administrator appointment, 90, 574(5), 575(1)
operating budget shortfall, 243(1)(g), 244, 247, 248(3)
petitions, 219–220
privileged, 577(4)
regulations, 53, 75.5, 276(1)(b), 281(2)(b), 322–322.1, 370, 452, 527.1, 578(2), 580, 615, 618.4, 693–694, 710
time extensions, 605(2)
Tribunal referrals by, 514
Minister of Education
determination of school board purposes, 671(5–7)
notice of order for school board purposes, 671(8)
Minister of Environment and Parks
appeals to Tribunal of planning and development decisions, 678(2), 685(2.1)
Minister of Health and Wellness
sewer construction, 408(1)
Minister of Transportation
bylaw for road closure, 22(3)
forestry road agreements, 27.6
former forestry road designations, 27.1(1)(b)
information to Tribunal on request, 524(2)
Rocky Mountains Forest Reserve roads, 19
specialized municipalities formed from improvement district, 20
minutes of council meetings
adoption, 208(1)(a)
councillor attendance, 208(1)(a)
council votes and abstentions, 183(2), 185
public hearings, 208(1)(a)
public members in closed meetings, 197(5)
safe keeping, 208(1)(b)
signatures, 213
misconduct
liability, 535
MLAs
definition of business excludes offices of, 326(2)
mobile home
definition as designated manufactured home, 284(1)(n.1)
residence in summer village, 1(2.1)
modular home
definition as designated manufactured home, 284(1)(n.2)
residence in summer village, 1(2.1)
monuments
assessment and taxation, 298(1)(s), 304(1)(h), 351(1)(a)
mosques
taxation, 362(1)(k)
municipalities
acquisitions of land (*See* acquisition of land)
agreements (*See* intermunicipal authorities and agreements)
amalgamation (*See* amalgamation of municipalities)
banks and banking (*See* banks and banking)
buildings (*See* buildings)
change of status (*See* change of status of municipality)
community aggregate payment levy (*See* community aggregate payment levy)
community revitalization levy (*See* community revitalization levy)
controlled corporations (*See* controlled corporations)
council (*See* council)
councillors (*See* councillors)
COVID-19 matters, 7.1
definitions
as corporation, 4
municipality, 1(1)(s), 284(1)(o)
dissolution (*See* dissolution and liquidation of municipality)
fees, tolls and charges, 8(1)(c), 61(2), 630.1

formation (*See* formation of municipality)
Indian reserves not included, 2.1
inquiries, Ministerial, 572
inspections, 571
investments (*See* investments and securities)
land (*See* land)
land use bylaws (*See* land use bylaws)
land use policies, 618.4
liabilities of (*See* liability of municipalities)
limits on powers, 71–75
municipal assessor (*See* municipal assessors)
municipality's relationship to other municipalities (*See* intermunicipal authorities and agreements)
name changes, 98–99
natural person powers (*See* natural person powers)
planning and development (*See* planning and development)
plans (*See* statutory plans)
powers and duties, 5–6
purposes, 1(1)(r), 3, 708.27
regulations, 618.4
reserve land (*See* reserve land)
specialized municipalities (*See* specialized municipalities)
statutory plans (*See* statutory plans)
subdivisions (*See* subdivisions and subdivision approvals)
taxes and taxation (*See* taxes and taxation)
votes and voting (*See* votes and voting)

municipal and school reserve. *See also* municipal reserve; school reserve
bylaw designation of municipal land, 665
caveat for deferment, 669(2)–(7)
definitions
municipal and school reserve, 616(p)
reserve land, 616(z)
determination of school board purposes, 671(5–7)
disposal of, 674–675
joint use and planning agreements, 670.1
land acquisition for public use, 644
municipal development plans (*See* municipal development plans)
notice of order for school board purposes, 671(8)
order effects from amalgamation, annexation, dissolution, or formation, 135–137
removal of designation, 675
reserves generally (*See* reserve land)
subdivision plan cancellation, 658(3)–(5)
subdivision requirement
allocation of land and/or money, 670
calculations of money not land, 667
dedication by owner, 661
deferment of reserve, 669
requirement for dedication, 666
tax exemption based on use, 361
transfer from school board, 672
transfer to school board, 673
uses of land or money, 671(2)–(4)

municipal assessors. *See also* assessors
access to information
confidentiality, 301(1)
municipal assessment record, 299–300
provincial assessment record, 299.2, 300.1
appointment of, 284.2(1)
assessment notices
address unknown, 310(2)
amended, 309, 312
certification of date of sending, 310(4)–(5)
combined assessment and tax notices, 308(4)
complaints, 309
contents, 309

deemed received, 311
errors and omissions, 312
notice to assessed persons, 308(1)
preparation, 308(1)
publication of notice, 311
time of sending, 310
definitions
in definition of assessor, 284(1)(d)
municipal assessment roll, 284(1)(n.3)
municipal assessor, 284(1)(n.4)
operational, 284(1)(o.1)
delegation of powers, 284(1)(d), 284.2(2)
duties
condition and valuation of property, 289(2)
fair and equitable, 293(1)
information to Minister or provincial assessor, 293(3)
properties assessed by provincial and municipal assessors, 289(2.1)
properties in municipalities other than designated industrial property, 289(1)
regulations on, 322(1)(d.1)
similar properties, 293(2)
duty to provide information to, 295–295.1
assessor not bound by information received, 295.1
complaints and required information, 295(4), 295(6)
inaccurate information, 295.1
permits under *Safety Codes Act,* 295(2)–(3
report to Minister on request, 295(5)
liability, 284.2(3)
qualifications, 284.2(1)
supplementary assessments
assessment notice, 316.1
bylaw, 313, 325.1
complaints, 316.1
designated manufactured homes, 313(2.1)
improvements, 314(2)–(4)
machinery and equipment, 314(1)
preparation of roll, 315
provincial assessor to provide copies of designated industrial property assessments, 315(5), 316(2)
time to send, 316
municipal authority
definitions
municipal authority, 1(1)(p)
municipal authority for regional services commission purposes, 602.01(1)(g)
municipal development plans, 632
ALSA regional plans, 618.3
bylaw
correction, 692(6)
notice and public participation, 692(1)–(2)
bylaw establishing, 632(1)–(2.1)
conservation reserve, 632(3)(g)
consistency of plans, 618.3(2), 632, 638
contents of plans
mandatory, 632(3)(a), 632(3)(d)–(f)
optional, 632(3)(b)–(c), 632(3)(g)
effect of plans, 637
land adjacent to sour gas facilities, 632(3)(d)
listing and publishing of policies, 638.2
notice, 636
population requirements, 632(2), 692(1)–(2)
preparation, 636
public participation, 636, 692
reserve land policies, 632(3)(e), 632(3)(g)
statutory plans generally (*See* statutory plans)
municipal district
assessment and taxation of Crown land not in use, 298(1)(j), 304(1)(h), 351(1)(a)
CEO appointment or election, 150–151
change of status, 97.2

council, number of councillors, 143
defined as municipality, 1(1)(s)(i)
exemption of designated Crown land, 618(2)
formation, area and population requirements, 84
formation order contents, 88, 89(1)–(2), 89(5)
ward system, 148
***Municipal Emergency Exemption Regulation*,** 603.1(4)
municipal frameworks for collaboration. *See* intermunicipal collaboration
Municipal Government Board. *See* Land and Property Rights Tribunal (formerly Municipal Government Board)
municipal growth management. *See* growth management boards
municipality's relationship to other municipalities. *See* intermunicipal authorities and agreements; intermunicipal development plans
municipal office, 204
municipal officers' liability, 535
civil liability, 569
defamation actions, 535(3)
good faith standard, 535(2)
volunteers, 535(1)(b), 535(2)
municipal planning commission
ALSA regional plans, 618.3
as development authority (*See* development authority)
bylaws for, 625
closed meetings, 1(3), 197
definition, 616(n)
intermunicipal planning commission deemed as, 625(2)
regulations, 618.4
SDAB membership, prohibitions, 627(3)–(4)
municipal public utilities. *See* public utilities, municipal
municipal reserve
bylaw designation of municipal land, 665
caveat for deferment, 669(2)–(7)
definitions
municipal reserve, 616(o)
reserve land, 616(z)
disposal of, 674–675
joint use and planning agreements, 670.1
land acquisition for public use, 644
municipal development plans (*See* municipal development plans)
order effects from amalgamation, annexation, dissolution, or formation, 135–137
removal of designation, 675
reserve land generally (*See* reserve land)
subdivision plan cancellation, 658(3)–(5)
subdivision requirement
allocation of land and/or money, 670
calculations of money not land, 667
dedication by owner, 661
deferment of reserve, 669
requirement for dedication, 666
tax exemption based on use, 361
transfer from school board, 672
transfer to school board, 673
uses of land or money, 671(2)–(4)
museums,
grants in place of taxes, 366(3)(b)

names for municipalities
changes to, 98–99
formation order of municipality, 89(1)(c)
natural gas. *See* gas utilities
natural person powers
council or CAO role, 202
definition, 1(1)(t)
municipalities and, 6
municipality's relationship to, 11
offences and penalties re natural person bylaws, 11(2)
regional services commission, 602.13

relationship to bylaw passing powers, 10(1)
Natural Resources Conservation Board (NRCB). *See also* Alberta Energy and Utilities Board (AEUB)
appeals of Tribunal and SDAB decisions to Court of Appeal, 688–689
appeals to Tribunal and SDAB of planning and development decisions, 488(1)(h), 488(3), 619, 678(2), 685–687
land development environmental or physical limitations, regulations, 694(5.1)–(5.4)
planning and development applications, 619(1)–(4)
negligence
liability of councillors and others, 535
networks, extended area. *See* extended area network
***Newell Regional Services Corporation Regulation*,** 603.1(3.1)
***New Home Buyer Protection Act*,** 423(1)(e.1)
newspapers. *See* advertisements
***NEW water Ltd. Regulation*,** 603.1(3.1)
non-assessable properties, with exceptions and conditions, 298
airports (*See* airports)
basins, 298(1)(d)
body of water, 298(1)(d)
breakwaters, 298(1)(d)
cairns, 298(1)(s)
canals, 298(1)(d)
conservation lands, with exceptions, 298(1)(l)
crawler type shovels, 298(1)(p)
cribs, 298(1)(d)
crops still growing, 298(1)(w)
Crown
land not in use, with exceptions, 298(1)(j)
road right of way not used as road, as exception, 298(1)(i)
sewage and drainage systems, 298(1)(a)
specialized municipalities, 298(1)(j)
water systems, 298(1)(b)
dams and dam site land, 298(1)(d), 298(1)(f)
dams and dam sites for water conservation or flood control, with exceptions, 298(1)(d)–(f)
designated manufactured homes in storage, 298(1)(aa)
dikes, 298(1)(d)
ditches, 298(1)(d)
dozers, 298(1)(p)
drainage and sewage, 298(1)(a)
embankments, 298(1)(d)
farms
farm buildings, with exceptions, 298(1)(y)
growing crops, 298(1)(w)
linear property for farming, 298(1)(q)
forestry towers, with conditions, 298(1)(m)
hoes, 298(1)(p)
Indian reserves, property, 298(1)(t)
inspection stations, 298(1)(i.1)
irrigation works and land held by irrigation district, with exceptions, 298(1)(c)
linear property
as part of rural gas distribution systems, with exceptions and conditions, 298(1)(r)–(r.1)
for extended area network used for SuperNet, 298(1)(cc), 298(3), 322(1)(c.1)
for farming, 298(1)(q)
machinery and equipment, with exceptions, 298(1)(z)
manufacturing or processing plants and operations
sewage systems, with exceptions, 298(1)(h)
water systems, with exceptions, 298(1)(g)
Metis settlements, 298(1)(u)

mines and minerals, 298(1)(v)
monuments, 298(1)(s)
municipal
  sewage and drainage systems, 298(1)(a)
  water systems, 298(1)(b)
parks or recreation areas, with exceptions, 298(1)(k–k.1)
reclamation lands, with exceptions, 298(1)(l)
recreational lands, with exceptions, 298(1)(k–k.1)
reforestation lands, with exceptions, 298(1)(l)
regional services commission
  sewage and drainage systems, 298(1)(a)
  water systems, 298(1)(b)
rehabilitation lands, with exceptions, 298(1)(l)
reservoirs, 298(1)(d)
roads
  right of way not used as road, as exception, 298(1)(i)
  road maintenance improvements, 298(1)(i.1)
  roads, with exceptions, 298(1)(i)
sewage and drainage systems, 298(1)(a)
stock grazing interests, 298(1)(o)
street lighting systems, as exception, 298(1)(i.1)
timber harvest and cut, 298(1)(n)
travel trailers not connected or attached, 298(1)(bb)
water, body of, 298(1)(d)
water systems
  Crown, municipality or regional services commission, 298(1)(b)
  manufacturing or processing plants and operations, with exceptions, 298(1)(g)
  systems owned by individual or corporation, 298(1)(b.1)
  transmission of natural resource, as exception, 298(1)(g)(iv)
  water supply plants for fire protection, as exception, 298(1)(g)(ii)
  water treatment plants, with exceptions, 298(1)(g)
weigh scales, 298(1)(i.1)
weirs, 298(1)(d)
wheel loaders, 298(1)(p)
wheel trucks and haulers, 298(1)(p)
non-conforming municipality
  definition, 358.1(1)(a)
non-conforming use of land and buildings, 643. *See also* land use bylaws
non-negligence actions, 528. *See also* liability of municipalities
non-profit, defined, 616(r.1)
non-profit organizations
  community services reserves for facilities for, 671(2.1)(c)–(e)
  definitions
    non-profit, 616(r.1)
    non-profit organizations, 241(f)
  municipalities acquiring shares or holding membership in, 250(5)
  municipal loans and guarantees, 264(2)
  property tax non-taxable properties and taxation, by regulations, tax exempt non-profit properties, 370(c)
  tax agreements (*See* tax agreements)
  tax exemptions (*See* property tax, exempt non-profit properties)
non-residential property
  assessment classes, 297
  assessment classes definition (*See* assessment classes)
  clean energy improvements, 390.2 (*See also* clean energy improvement tax)
  tax rates, 354
non-residential property, tax incentives, 364.2–364.3
  definitions
    deferral, 364.2(1)(a)
    exemption, 364.2(1)(b)
    non-residential, 364.2(1)(b)

annexed land, 127(1.1)
assessment roll notation, 303(h.1)
bylaw, 364.2(2)–(3)
applications for exemption or deferral, 364.2(3)(b)
criteria for exemption or deferral, 364.2(3)(a)
full or partial exemptions or deferrals, 364.2(2)
review of decisions, 364.2(3)(d)
time period for exemption or deferral, 364.2(3)(c)
cancellation, 364.2(6)–(8)
complaints to ARBs not allowed, 460(15)
designated industrial property, 303.1(h.1), 364.2(8)
judicial review of decision
application for, 364.3(1)
bylaw on process, 364.2(3)(d)
liability for costs, 364.3(2)
notice, 364.2(7)
notice
of decision, 364.2(5)
of judicial review, 364.2(7), 364.3(1)
of refusal or cancellation, 364.2(7)
to provincial assessor of designated industrial property, 364.2(8)
partial exemptions, 364.2(2)(a), 364.2(4), 364.2(5)(b)
purpose, 364.2(2)
validity, 364.2(9)

non-residents
fees for licences, permits or approvals, 8(1)(c)(ii)

non-taxable properties
business tax (*See* business tax exemptions)
exceptions taxable under bylaw
bylaws cancelling an exemption
any property or business, 351(2)
coming into effect, 351(4)
copy to Minister, 351(5)
notice to affected persons, 351(3)
by order of Local Authorities Board, 351(1)(b)(ii)
by private Act, 351(1)(b)(i)
local improvement tax (*See* local improvement tax)
taxable properties exempt by bylaw (*See* property tax, taxable properties, exempt under bylaw)
tax exempt non-profit properties (*See* property tax, exempt non-profit properties)
tax exempt properties (*See* property tax, exempt properties)
with exceptions, 351
by order of Lieutenant Governor in Council, 351(1)(b)(ii)
by private Act, 351(1)(b)(i)
non-assessable properties (*See* non-assessable properties, with exceptions and conditions)
tax exempt organizations' properties, can be taxed under bylaw (*See* property tax, exempt organizations' properties that can be made taxable)

notes
defined as securities, 250(1)
securities (*See* investments and securities)

NRCB. *See* Natural Resources Conservation Board (NRCB)

nuisances
bylaw matters, 7(c)

number of councillors for municipalities, 143, 148

nursing home properties
exemption from taxation, 362(1)(h)

oaths
proceedings before council or council committee, 200
taking of oaths by municipal officials, 156

Oaths of Office Act
prescription of oath, 156

offences and penalties, 7, 557–569
bylaw matters, 7(i)
CAO offences, 557, 557(a), 558
civil liability not affected, 569
designated officer, 557, 557(a), 558
fines
as amounts owing to municipality, 568
imprisonment and, 566(1)
order for compliance in addition, 567
forms for bylaw enforcement, 560
general offences as contravention or non-compliance with
decision of SDAB, 557(a.5)
decision of Tribunal, 557(a.5)
designated manufactured home community report to municipality, 557(a.6)
designated manufactured home tax recovery, 557(d)
development permit or condition, 557(a.4)
land use bylaws, 557(a.2)
Minister's direction or order, 557(b)
order for compliance, 557(c)
order for emergency remedies, 557(c)
order to remedy contraventions, 557(c)
order to remedy dangers and unsightly property, 557(c)
planning and development, 557(a.1)
stop order, 557(a.3)
subdivision approval or condition, 557(a.4)
growth management board not provided with information, 708.17
heraldic emblem unauthorized use, 557(a), 559
imprisonment maximum, 566(1)
obstructing construction of public works, 557(a), 562
officials, 557(a), 558
prosecutions, time limit, 565
public utilities and works, obstructing construction, 557(a), 562–563
recall petitions, 240.94–29.95
stop-cock, 29, 557(a), 563
office
place for municipal, 204
term of office, 157, 158
official administrator
appointment by Minister
after amalgamation of municipalities, 112
after dismissal, 574(4)–(5)
at any time, 575(1)
formation of municipality before first council, 90
enforcement by Minister where municipality under supervision, 575.2
no quorum, orders, 168(2)
notice of Minister's intended order, 575.2(2)
powers and duties
after dismissal of others, 574(6)
of council, 90, 112, 574(6), 575
on appointment, 575(2)
remuneration, 574(4), 576
reports, 575.1
off-site levy, 648–649
accounts, separate, 648(5)
agreements, 648(1.1)
annual report, 648.4
appeal to Tribunal, 488(1)(k), 648.1, 694(4)(d)
bylaw, 648(1.1), 648.3(2), 648(4)–(4.1), 648(6), 648.2(5), 649, 694(4)
calculation
current information, 648.2(4)
methodology, 648.2(1–3), 648.2(6)
methodology, exclusion of Calgary and Edmonton, 648.2(7)
periodic review, 648.2(5)
public disclosure, 648.2(6)
collection, 648(4.1)
consultation with stakeholders

good faith, 648.3(1–2)
public disclosure, 648.3(4)
time for, 648.3(3)
definitions
facility, 648(1)(a)
infrastructure, 648(1)(b)
off-site levy, 616(r.2)
stakeholder, 648(1)(c)
fees or other charges, 648(8)–(9)
intermunicipal off-site levy, 648.01, 694(4)(f)
not on school buildings, 648(1.2)
oversize improvement agreements, 648, 651
payment as development permit condition, 650(1)(e)
payment as subdivision approval condition, 655(1)(b)(iv)
purposes, 648(2)–(2.2)
regulations, 694(4)
oil and gas
assessed person
drillings or wells under lease, licence or permit, 304(1)(f), 331
oil sands machinery and equipment, 304(1)(g), 331
assessment and taxation (*See* linear property)
well drilling equipment tax (*See* well drilling equipment tax)
Oil and Gas Conservation Act
definitions
exemption of well and battery from Part 17, 618(1)(b)
well drilling equipment tax for wells requiring licence, 388(2)
operating budgets, 242–244
adoption by council, 242(1), 247
annual budgets
accounting standards, 241(a)
adoption of, 248.1
definition of, 241(a.02)
contents, 243
expenditure and transfer estimates, 243(1)
capital budget transfers, 243(1)(f)
clean energy improvement tax, 243(1)(e.1)
debt obligations for capital property improvements, 243(1)(b)
financial shortfall, 243(1)(g)
growth management board obligations, 243(1)(b.1)
intermunicipal collaboration framework, 243(1)(c.1)
policies and programs, 243(1)(a)
public utility depletion allowance or depreciation, 243(1)(d)
requisitions under enactments, 243(1)(c)
expenditure authorizations, 248
financial shortfall, 243(1)(g), 244, 247, 248(3)
interim budget
expenditure authorization in budget, 248(1)(a)
period and validity, 242(2)–(3)
Minister powers
financial shortfall, 243(1)(g), 244, 247, 248(3)
regional services commission (*See* regional services commission)
regulations, 243(4)
revenue and transfer estimates, 243(2)–(3.1)
amortization, 243(3.1)
business improvement area tax, 243(2)(c)
business tax, 243(2)(b)
community aggregate payment levy, 243(2)(f.1)
community revitalization levy, 243(2)(c.1)
grants, 243(2)(g)
local improvement tax, 243(2)(f)
other sources, 243(2)(i)
property tax, 243(2)(a)
special tax, 243(2)(d)
surplus fund or reserve transfers, 243(2)(h)
tangible capital assets, 243(3.1)
well drilling equipment tax, 243(2)(e)

use of capital property borrowing for operating purposes, 253(2)
organizational meetings of council. *See* council meetings
orientation training for councillors, 201.1. *See also* councillors
oversize improvement agreements, 651
definitions
excess capacity, 651(5)(a)
improvement, 651(5)(b)
improvements
access road, 650(1)(a), 651(5)(b)(ii), 655(1)(b)
parking and loading facilities, 650(1)(d), 651(5)(b)(ii), 655(1)(b)(iv)
pedestrian walkway systems, 650(1)(b), 651(5)(b)(ii), 655(1)(b)(ii)
public utilities, 648(2), 650(1)(c), 650(4), 651(5)(b)(i), 655(1)(b)(ii)
roads for subdivision or development, 648(2)(c.1), 648(7)
sewage and drainage systems, 648(2), 651(5)(b)(i)
water systems, 648(2)(a), 651(5)(b)(i)
subdivision or development permit approval
construction and payment, time for, 651(1)
costs and reimbursements, 651(2)–(4)

pandemic bylaws for COVID-19, 7.1
parcel of land
definition, 1(1)(v), 616(s)
parental leave for councillors, 144.1, 174(2)
parking
business improvement areas
purpose, 50(b)
development permit condition, 650(1)(d)(i)
loading (*See* loading and unloading facilities)
oversize improvement agreements, 650(1)(d), 651(5)(b)(ii), 655(1)(b)(iv)
religious properties taxation exemption, 362(1)(k)
subdivision approval condition, 655(1)(b)(iv)
parks and recreation
area redevelopment plans, 635(a)(iv)
assessment and taxation, 298(1)(k–k.1), 304(1)(h), 351(1)(a)
definitions
community recreation facilities, 616(a.11)
disposal of parks and recreational land, 674–675 (*See also* reserve land)
intermunicipal collaboration frameworks, 708.29(2)
land acquisition, 644
recreational services special tax, 382(1)(l)
redevelopment levy (*See* area redevelopment plans)
reserve land or money used for, 671
taxation of non-profit recreation organizations, 362(1)(n)(ii)
Parks Towns Act
council definition under, 1(1)(e)(iii)
inconsistencies between Acts, 2(2)
municipality defined under, 1(1)(s)(iii)
participating municipality. *See also* growth management boards
definition, 708.01(1)(e)
pavement markings
liability for damage by, 533(a)
paving
special tax, 382(1)(e)
***Payments in Lieu of Taxes Act* (Canada),** 317(c)
***Peace Regional Waste Management Company Regulation*,** 603.1(3.1)
pecuniary interests, 169–173
assessment review boards
prohibition, 480

councillors, 169–173
abstentions on council, 172(1), 172(5)
disclosure statement, 171
disclosure to council, 172
disqualification and damages, 174(1)(g)–(i), 176(2)
effects on agreements, 173
matters with interest, 170(2)
matters with no interest, 170(3)
definitions
corporation, 169(a)
councillor's family, 169(b)
director, 169(a)
distributing corporation, 169(a)
officer, 169(a)
pecuniary interest, 1(1)(w)
shareholder, 169(a)
spouse, 169(c)
voting rights, 169(a)
voting shares, 169(a)
pedestrian walkway systems
development permit condition, 650(1)(b)
oversize improvement agreements, 655(1)(b)(ii)
subdivision approval condition, 655(1)(b)(ii)
penalties. *See* offences and penalties
penstocks
assessment and taxation, 298(1)(e), 304(1)(h), 351(1)(a)
permits. *See* development permit; licences, permits or approvals
personal information. See *Freedom of Information and Protection of Privacy Act* (FOIP); records and documents
Personal Property Registry
costs determined by Tribunal, 502
definitions, Registry, in relation to designated manufactured home, 436.01(d)
Personal Property Security Act
definitions include
financing change statement, 436.01(a)
financing statement, 436.01(b)
register, 436.01(c)
security interest, 436.01(f)
unencumbered ownership of designated manufactured home sold at public auction, 436.14
person liable for tax, 331
petitions, 219–226.2, 231–235. *See also* recall petitions
application of Act, 219
confidentiality, 226.2, 240.93
contents, 224
affidavit for signature, 224(3)–(3.1)
confidentiality statement, 226.2(3)
date signed, 224(2)(d)
email address, 224(2)(c.1)
petitioners' representative, 224(4)
printed names, 224(2)(a)
purpose statement, 224(1)
signatures, 224(2)(b), 224(3)
street address, 224(2)(c)
telephone number, 224(2)(c.1)
witness to signature, 224(3)
council duties, 233–235
counting petitioners, 223, 225
adding and removing after filing, prohibition, 225(2)
address error or omission, 225(3)(d)
date incorrect, 225(3)(e)
date signed too early, 225(3)(g)
name error or omission, 225(3)(c)
population percentage, 223(2)
purpose statement not same, 225(3)(b)
random sampling of large petitions, 225(4)
signature not witnessed, 225(3)(a)
signature witnessed but without affidavit attached, 225(3)(a.1)
summer village, 223(2)
disclosure and use of personal information, 226.2, 240.93
errors and omissions, 225(3)
filing with CAO, 225(1)–(2)
for bylaws

amendment or repeal of bylaws, 232
for changes to petition requirements, 219, 226.1
new bylaws, 232
for public hearing, 221.1
inspection, 571
local improvement tax, 392–393, 396(3)–(4), 408(2), 409(2)
Minister, 219–220, 571
petitioners' representative, 224(4)
recall petitions (*See* recall petitions)
sufficiency report by CAO, 225(1), 226
sufficiency requirements, 221–226.1
summer village, 130(2)(b), 223(2)(b), 571
viability review, 130.5, 130–130.1
votes and voting, 238–239
who can petition, 222
pipe connections. *See* public utilities, municipal
pipelines
as linear property (*See* linear property)
included in definition of linear property, 284(1)(k)(iv)
on reserve land, 677
planning and development exemption, 618(1)(c)
regulations to define, 322(1)(b)
Planning Act
definition, 616(t)
planning and development
AER, AEUB, ERCB, NRCB or AUC authorizations, 619
ALSA regional plans, 618.3
appeal boards, 627–630
authorities, 623–625
buildings (*See* buildings)
bylaws binding, 618.2
bylaws for planning, requirements, 692
Canmore Undermining Review Regulation, 694(5.6)–(5.7)
confined feeding operation or manure storage, non-application to, 618(2.1)
definitions
agricultural operation, 616(a.01)
building, 616(a.1)
community recreation facilities, 616(a.11)
conservation reserve, 616(a.3)
development, 616(b)
development authority, 616(c)
development permit, 616(d)
environmental reserve, 616(e)
environmental reserve easement, 616(f)
former Act, 616(g)
highway, 616(h)
instrument, 616(i)
intermunicipal service agency, 616(j)
joint use and planning agreement, 616(j.1)
land use bylaw, 616(k)
land use policies, 616(l)
lot, 616(m)
mediation, 616(m.1)
municipal planning commission, 616(n)
non-conforming building, 616(q)
non-conforming use, 616(r)
off-site levy, 616(r.2)
parcel of land, 1(1)(v), 616(s)
Planning Act, 616(t)
plan of subdivision, 616(u)
public utility, 1(1)(y), 616(v)
public utility lot, 616(w)
redevelopment area, 616(x)
Registrar, 616(y)
reserve land, 616(z)
road, 616(aa)
school board, 616(bb)
statutory plan, 616(dd)
subdivision, 616(ee)
subdivision and development appeal board, 616(gg)
subdivision and development regulations, 616(hh)
subdivision authority, 616(ff)
development appeals (*See* development appeals)

development authority (*See* development authority)
development permits (*See* development permit)
fees, 630.1
intermunicipal development plans (*See* intermunicipal development plans)
intermunicipal planning commission (*See* intermunicipal planning commission)
intermunicipal service agency (*See* intermunicipal service agency)
intermunicipal subdivision and development appeal board (*See* intermunicipal subdivision and development appeal board)
joint use and planning agreements (*See* joint use and planning agreements)
land (*See* land)
land use bylaws (*See* land use bylaws)
listing and publishing of policies, 638.2
municipal planning commission (*See* municipal planning commission)
non-application of Act, 618
non-conforming land or buildings (*See* land use bylaws)
offences and penalties, 557(a.1) (*See also* offences and penalties)
purpose statement, 617
regulations, 618.4, 618(4)–(5), 694
statutory plans (*See* statutory plans)
subdivisions (*See* subdivisions and subdivision approvals)
website information on, 638.2

plan of subdivision
definition, 616(u)

police stations
community services reserves for, 671(2.1)(b)
off-site levy, 648(2.1)

policies, planning and development
listing on municipal websites, 638.2

policies, publishing on municipal websites, 638.2. *See also* advertisements; electronic communications and records

policy on public participation. *See* council, public hearings

population
census, 57, 604(b)
definition, 1(1)(x)
determining population, 604.1
formation requirements, 84
for petitions, 223(2)
for recall petitions, 240.96(1)
Minister's order to specify population, 604.1
municipal development plans requirements, 632(2)
regulations defining, 604(b)

privacy. *See* confidentiality

private Acts
tax exemptions, 351

private schools and colleges
taxation
school property, 362(1)(c)(ii)
student dormitory definition, 326(1)(b)
taxation of student dormitories, 363(1)(d), 363(3)

***Proceedings Before the Board Clarification Regulation*,** 603.1(4)

processing plants. *See* manufacturing or processing plants and operations

proof of vaccination for COVID-19, bylaws, 7.1

property, unclaimed. See *Unclaimed Personal Property and Vested Property Act*

Property Rights Tribunal. *See* Land and Property Rights Tribunal (formerly Municipal Government Board)

property taxes
Alberta School Foundation Fund (*See* Alberta School Foundation Fund (ASFF))

assessable and non-assessable properties (*See* non-assessable properties, with exceptions and conditions)
brownfield tax incentives (*See* brownfield property, tax incentives)
bylaws, property taxes, 353–354
changes in taxable status of property, 368
complaints (*See* assessment review boards (ARB))
definition of property tax, 1(1)(aa)(i)
designated manufactured homes (*See* designated manufactured homes)
dissolution of municipality, outstanding liabilities, 134
errors or omissions, 354(5)–(6)
exemptions (*See* non-assessable properties, with exceptions and conditions)
grants in place of taxes, 366
licensed premises, tax status, 365(1)
linear property (*See* linear property)
maximum tax ratio (*See* property tax, maximum tax ratio)
non-residential property tax incentives (*See* non-residential property, tax incentives)
operating budget revenue estimate, 243(2)(a)
partly exempt and partly taxable property, 367
pre-condition to pass tax bylaws, 247
proceedings, limitation on time to start action, 352
proration of taxes, 368(3)
regulations, 370
requisitions for other taxes (*See* requisitions)
requisitions for schools (*See* schools, school boards and school authorities)
subdivision approvals, 654(1)(d)
supplementary property tax (*See* supplementary property tax)
taxable properties, can be made exempt under bylaw (*See* property tax, taxable properties, exempt under bylaw)
tax agreements (*See* tax agreements)
tax exemption based on use, 361
tax exempt non-profit properties (*See* property tax, exempt non-profit properties)
tax exempt organizations' properties, can be taxed under bylaw (*See* property tax, exempt organizations' properties that can be made taxable)
tax notices (*See* tax notices)
tax rates (*See* tax rates)
tax recovery (*See* tax recovery related to land)
tax roll, amounts owing added to, 553.1
tax status change, 368
uncollected taxes and tax allowance, 359(2)
use or occupancy changes, 368(1)–(2)

property tax, exempt non-profit properties, 362(1)(n), 362(2)–(4)
bylaw for change of status for tax exemptions, 362(2)–(4)
effective date, 362(4)
notice to persons affected, 362(3)
properties, 362(2)
definitions
non-profit, 616(r.1)
licensed premises, tax status, 365(1)
non-profit organizations
for community games, sports, athletics or recreation, 362(1)(n)(ii), 362(2)
holding property on behalf of municipality, 362(1)(n)(i), 362(2)
property generally, 364(1)
providing senior citizens lodge accommodations, 362(1)(n)(iv), 362(2)

property tax, exempt organizations' properties that can be made taxable, 363
bylaw for change of status for tax exemptions, 363, 363(2)–(5)
effective date, 363(5)
notice to persons affected, 363(5)
properties, 363(2)
dormitories for students, 363(1)(d), 363(3)
organizations
armed forces, veterans, former allied forces, 363(1)(c)
Ducks Unlimited (Canada), 363(1)(a)
hostelling associations, 363(1)(b)
property tax, exempt properties, 361–362
based on use
reserve lands and public utilities, 361(c)
residences and farm buildings, under regulations, 361(b)
exceptions to exemptions
electric power system, 362(1)(b)(iii), 362.1
municipal property earning revenue, 362(1)(b)(i)–(ii)
municipal seed cleaning plant land, 362(1)(p)
natural gas or propane system, with conditions, 362(1)(b)(v)
telecommunications system, 362(1)(b)(iv)
exemptions for Government, churches and other bodies' properties
cemeteries and burial sites, 362(1)(l)
Crown properties held by charities for benevolent uses, 362(1)(n)(iii)
Crown property, 362(1)(a)
educational property with exceptions, 362(1)(d)
health region properties, 362(1)(g.1)
hospital property with exceptions, 362(1)(e)
library properties, 362(1)(j)
municipal airports, 362(1)(o)
municipal property with exceptions, 362(1)(b)
municipal seed cleaning plants, with exceptions, 362(1)(p)
non-profit organization properties held by charities for benevolent uses, 362(1)(n)(iii)
non-profit organization properties held by charities for seniors lodges, 362(1)(n)(iv)
nursing home properties, 362(1)(h)
regional services commission property, 362(1)(f)
religious properties, 362(1)(k)
school property with exceptions, 362(1)(c)
senior citizens lodge accommodations, 362(1)(m)
property tax, maximum tax ratio
annexation of land, 358.1(6)
bylaws, 358.1(3)
calculations, 358.1(3)–(5), 358.1(7)
definitions
non-conforming municipality, 358.1(1)(a)
non-residential, 358.1(1)(b)
tax ratio, 358.1(1)(c)
maximum ratio, 358.1(2)
non-conforming municipalities, 358.1(1)(a), 358.1(2)–(5)
property tax, regulations to define other tax exempt properties, 370
community association definitions, 370(e)
licences for licensed premises, 370(d)
linear property tax rate, 370(b)
residences and farm buildings, 370(a)
tax exempt non-profit properties, 370(c)

property tax, taxable properties, exempt under bylaw, 364–364.2
brownfield property, 364.1 (*See also* brownfield property, tax incentives)
council's discretion, 364(2)
machinery and equipment, 364(1.1)
non-profit organizations, 364(1)
non-residential property, 364.2 (*See also* non-residential property, tax incentives)
prosecutions. *See* offences and penalties
provincial assessors. *See also* assessors
access to information by assessed person
confidentiality, 301(2)
provincial assessment record, 299.1, 300.1
assessment notices for designated industrial property
address of assessed person, 304(3)
address unknown, 310(2)
amended, 309, 312
certification of date of sending, 310(4)–(5)
combined assessment and tax notices, 308(4)
complaints, 309
contents, 309
copies to municipality, 308(2)
deemed received, 311
errors and omissions, 312
notices to assessed persons, 308(2)
preparation, 308(2)
publication of notice, 311
time of sending, 310
assessment roll for designated industrial property
assessed person, 303.1(c), 304(3)
class or classes, 303.1(e)
contents, 303.1
correction, 305, 517
public or separate school assessments, 303.1(g)
time of preparation, 302
Tribunal decisions, 517
Court authorized inspection and enforcement, 296
deferral or exemption under bylaw, notice to assessor, 364.2(8)
definitions
in definition of assessor, 284(1)(d)
operational, 284(1)(o.1)
provincial assessment roll, 284(1)(r.1)
provincial assessor, 284(1)(r.2)
requisition, 326(1)(a)(vi)
delegation of powers, 284.1(2), 284(1)(d)
designated by Minister, 284.1(1)
designated industrial property assessments, 292 (*See also* designated industrial property)
duties of, 293, 322(1)(d.1)
duty to provide information to, 295–295.1
assessor not bound by information received, 295.1
complaints and required information, 295(4), 295(6)
inaccurate information, 295.1
permits under *Safety Codes Act,* 295(2)–(3
report to Minister on request, 295(5)
information from municipal assessor, 293(1)
liability, 284.1(3)
properties assessed by both provincial and municipal assessors, 289(2.1)
supplementary assessments
assessment notices, 316.1
complaints, 316.1
operational periods, 314.1
preparation of roll, 315
provincial assessors to provide copies to municipalities, 315(5), 316(2)
supplementary assessment roll, 315
time to send, 316
valuation standards, 314.1

Provincial Court, Judge of
enforcement of public utility meter inspection, 544
Provincial Offences Procedure Act
reduction of penalties for early payment, 7(i)(iv)
PUB (Public Utilities Board). *See* Public Utilities Board (PUB)
public auction for tax recovery not related to land. *See* tax recovery not related to land
public auction for tax recovery related to designated manufactured homes. *See* tax recovery related to designated manufactured homes
public auction for tax recovery related to land. *See* tax recovery related to land
public colleges
student dormitory definition, 326(1)(b)
taxation
school property, 362(1)(d)(i)
students' association property, not dormitories, 362(1)(d)(iv)
taxation of student dormitories, 363(1)(d), 363(3)
Public Health Act**,** 7.1(1)–(3)
public hearings. *See* council, public hearings; hearings
Public Highways Development Act
forestry road agreements, 27.6
former forestry road definition, 27.1(1)(b)
Public Inquiries Act
inquiry, person conducting, 572(5)
regional services commission inspectors' powers, 602.38(4)
Public Lands Act
subdivision appeals in Green Area, 678(2)
public places
jurisdiction to pass a bylaw, 7(b)
liability of municipalities, 532
public road
road definition, 1(1)(z)
roads (*See* roads)
Public Service Act
improvement districts administration, 591
public services facilities. *See also* community services reserve
community services reserves for, 671(2.1)(f)
public transportation. *See* transportation systems
public utilities, municipal, 28–47.1
annexation of land, order effects, 127.1
appeal of service charge to consumer, 43
approvals and authorizations required, 32
area redevelopment plans, 634–635
building connections, including pipes, wires or things, 29
building installations over multiple units, 40
bylaw designation of municipal land, 665
bylaw matters, 7(g)
Calgary Charter for Glenmore Dam, 613
construction, obstructing, 557(a), 562
costs
service charges by owner or occupant, 42
service connection costs added to tax roll; special lien, 553(1)(a)–(b), 553(2)
service connections, 35(3)–(4), 36(3)–(4), 39
definitions
Balancing Pool, 30(4)
consumer, 31(1)(a)
customer, 28(a)
direct sales agreement, 30(4)
direct seller, 31(1)(b)
distribution tariff, 28.1(1)(b)
distributor, 31(1)(c)
easement, 28(a.1)
generation asset, 30(4)
municipal public utility, 28(b)
municipal tariff matter, 28.1(1)(a)

municipal utility service, 28(c)
non-municipal public utility, 28(d)
power purchase arrangement, 30(4)
public utility, 1(1)(y), 602.01(1)(h), 616(v)
public utility lot, 616(w)
regulated rate tariff, 28.1(1)(b)
retailer, 28(d.1)
service connection, 28(e)
subsidiary, 28.1(1)(b)
transmission tariff, 28.1(1)(b)
urban gas system, 31(1)(d)
urban municipality, 31(1)(e)
utility agreement, 127.1(1)
utility service, 28(f)
deposits unclaimed, 611
development permit condition, 650(1), 650(1)(c), 650(4)
discontinuance of service, 41
disputes with regional services commission, 602.19
EPCOR, 47.1
expropriation of land by regional services commission, 602.18
gas supplies (*See* gas utilities)
land adjacent to utility, duty to supply, 34
land dedication for, 361(c), 661–662
liability for service charges, 42
liability of municipalities, non-negligence actions, 528
long-term supply agreements, order effects from amalgamation, annexation, dissolution or formation, 135(5)
long-term supply agreements with municipalities, 30
meter inspections, 544
non-municipal (*See* public utilities, non-municipal)
notice
discontinuance of service, 41(a)
termination of agreement with non-municipal utilities, 47(1)–(2)
offences and penalties, 557
operating budget to include depletion allowance or depreciation, 243(1)(d)
property tax agreements (*See* tax agreements)
Public Utilities Board (*See* Public Utilities Board (PUB))
regional services commission relationship (*See* regional services commission)
right of entry for main line service connections, 36(2), 37(3), 38(2)
same or similar public utilities prohibited, 33–33.1
service agreements, order effects from amalgamation, annexation, dissolution or formation, 135(5)
service charges for, 42–43
service connections from main lines
costs, 35(3), 36(3)–(4), 39
municipal responsibilities, 35–39
owner responsibilities, 37
restoration, 36(3)–(4), 39
restoration and costs, 553(1)(a), 553(2)
service to land adjacent to utility, 34
stop-cock, 29, 557(a), 563
subdivision approval agreement, 655(1)(b)(iii), 655(1)(ii), 655(4)
water systems (*See* water systems)
public utilities, non-municipal, 45–47.1
agreements, 45, 47
agreements, exceptions, 45.1
bylaw to prohibit same or similar services, 46–46.1
disputes re municipality's purchase of non-municipal utilities, 47(2)–(4)
notice of termination of agreement, 47(1)
Public Utilities Board, 45(3)(b), 47
right to provide utility service, 45
right to purchase non-municipal utilities, 47(2)–(4)

right to use municipal property, 45(2)
Public Utilities Act
controlled corporations excluded from Part 2 of Act, 75.4(1)
dispute between municipalities re service charges, 44(3)
EPCOR excluded from Part 2 of Act, 47.1(2)
Public Utilities Board (PUB)
agreement approvals, 30, 45(3)–(4)
public vote bylaws, 234–235
amendment or repeal, 240
definitions, public vote bylaw, 234(1)
petition for amendment or repeal, 234
result of vote on question, 235
public works
liability, 532, 534
publishing of planning and development policies on municipal websites, 638.2. *See also* advertisements; electronic communications and records
purposes of municipalities, 1(1)(r), 3, 708.27
purposes of planning and development, 617

railways
as linear property (*See* linear property)
assessed person for railway land under lease, licence or permit, 304(1)(d)–(d.1), 331
assessment of property
guidelines, 322.1(1)(a)(i)(E)
right of way used for other purposes, 290(2)
definitions
included in definition of linear property, 284(1)(k)(v)
transportation service, 602.01(1)(k)
regulations to define, 322(1)(b)
rent collections for tax arrears, 416(2.1)
ranches. *See* farms and farming
ratio, maximum property tax. *See* property tax, maximum tax ratio
readings of bylaws, 187–189
real estate leaseholds and mortgages
defined as securities, 250(1)
securities (*See* investments and securities)
recall petitions, 240.1–240.96
by-election to fill vacant office, 240.91(3)–(4)
chief administrative officer
counting petitioners, 240.7
filing of documents with, 240.1(2), 240.3, 240.7(1)
publications on website, 240.2(8), 240.9, 240.91(2)
records retention and disposition, 240.92
report on sufficiency or insufficiency of petition, 240.8–240.9
commencement by notice of recall petition, 240.2
confidentiality
petitioners' personal information, 226.2, 240.93
representative recall petitioner's personal information, 240.2(3)–(4), 240.93
councillor named in petition
insufficient recall petition, 240.9
limit of recall petition to specific time periods, 240.2(6)
limit on number of recall petitions for, 240.2(5)
notice of recall petition, 240.2(8)
not to submit notice of recall of another councillor, 240.2(7)
councillor recalled by sufficient petition, 240.91
disqualification of councillor, 240.91(1), 540(d.1)
eligibility for by-election to fill vacant office, 240.91(4)
not in council or on committees, 240.91(1)

number needed for sufficiency, 240.5
position declared vacant, 240.91(1)
report on sufficiency of petition, 240.91(2)
counting petitioners, 240.7
adding or removing names, 240.7(2)
chief administrative officer's duties, 240.7(1)
number needed for sufficiency, 240.5
population determination, 240.96(1)
sampling methods, 240.7(4)
counting petitioners, exclusion criteria, 240.7(3)
affidavit not included, 240.7(3)(b)
date not included, 240.7(3)(f)
notice of recall petition not included, 240.7(3)(c)
printed name not included or incorrect, 240.7(3)(d)
restriction to certain persons, 240.7(3)(g)
signature after expiry of signature period, 240.7(3)(h)
signature not witnessed, 240.7(3)(a)
street address not included or incorrect, 240.7(3)(e)
definitions
notice of recall petition, 240.1(1)(a)
recall petition, 240.1(1)(b)
recall petition signature period, 240.1(1)(c)
representative recall petitioner, 240.1(1)(d)
finances and advertising regulations, 240.95
Minister
notice of recall petition, 240.2(8)
regulations and orders, 240.2(1), 240.6(1), 240.8(1), 240.94–240.96
report on insufficiency of petition, 240.9
report on sufficiency of petition, 240.91(2)
notice of recall petition, 240.2
commencement action, 240.2
confidentiality, 240.2(4), 240.93
contents, 240.2(2)–(4)
fees, 240.2(3)
filing, 240.1(2), 240.3
regulations, 240.2(1), 240.94
statement by representative recall petitioner, 240.2(3)
offences and penalties, regulations, 240.94–240.95
petition, 240.3–240.6
affidavit for signature, 240.6(3)–(4)
eligibility to sign, 240.4
filing of, 240.7(1)
legibility, 240.6(2)
notice of recall petition, 240.6(1)
petitioner information, 240.6(2)
requirements and regulations, 240.6, 240.94
signature period, 240.1(c), 240.3, 240.9
witness's signature, 240.6(3)
petitioners
criteria for exclusion, 240.7(3)
eligibility to sign, 240.4, 240.7(3)
information on, 240.6
population determination, 240.96(1)
summer villages, 240.5
petitioner's information
affidavit of witnessing of, 240.6(4)
date of signature, 240.6(2)(e)
printed name, 240.6(2)(a)
signature, 240.6(2)(b)
signature, not to be digital, 240.6(5)
street address, 240.6(2)(c)
telephone or email, 240.6(2)(d)
witnessing of, 240.6(3)
publications on website
notice of recall petition, 240.2(8)

report on insufficiency of petition, 240.9
report on sufficiency of petition, 240.91(2)
records retention and disposition, 240.92
Regulations Act, not to apply, 240.96(2)
report on sufficiency or insufficiency of petition, 240.8–240.9
representative recall petitioner
commencement of petition, 240.2
confidentiality, 240.2(3)–(4), 240.93
contact and personal information of, 240.2(2)–(4), 240.93
contents of notice of recall petition, 240.2(2)–(4)
eligibility to sign petition, 240.2(3)(a), 240.2(8)
records retention and disposition, 240.92
report on insufficiency of petition, 240.9
report on sufficiency of petition, 240.91(2)
statement with notice, 240.2(3)
time
by-election to fill vacant office, 240.91(3)
report on sufficiency or insufficiency of petition, 240.8–240.9
restrictions on more than one recall per term of office, 240.2(5)
restrictions on recall during first 18-month period of term of office, 240.2(6)
restrictions on recall during year of general election, 240.2(6)
signature after expiry of signature period, 240.7(3)(h)
signature period, 240.1(c), 240.3, 240.9

reclamation lands
assessment and taxation, 298(1)(l), 304(1)(h), 351(1)(a)

records and documents
assessment records (*See* assessment of property; assessors)
auditors' information access, 283 (*See also* auditors and audits)
bank account statements to Minister, 573
CAO duties (*See* chief administrative officer duties)
certificate of advertising, 606(7)–(8)
certified copies, 612
commissions (*See* intermunicipal planning commission; municipal planning commission; regional services commission)
confidentiality (*See* confidentiality)
corporate seal, 272
destruction of records, 214
electronic communications and records (*See* electronic communications and records)
filing with the Court, 612(3)
forms
bylaw enforcement, 560
ministerial regulations, 604(d)–(e)
freedom of information (See *Freedom of Information and Protection of Privacy Act* (FOIP))
heraldic emblem, 557(a), 559
Minister, information to, 577
minutes of council meetings (*See* minutes of council meetings)
notice to Minister of councillor list, 208(1)(c)
personal information retention, 214
petitions (*See* petitions)
publication of information, regulations for, 580
recall petitions, 240.92–240.93
regional services commission (*See* regional services commission)
safe keeping of records and documents, 208(1)(b)
safe keeping of seal, 272(2)
SDAB records, 629
sending documents, 608

service of documents, 607
signatures
agreements, 213(4)
banking signatures, 213(4)
borrowing instruments, 272
bylaws, 213(3)
designated officers, 213
financial administration, 272
minutes, council and committee, 213(1)–(2)
reproduction methods, 213(5), 272
tax documents (*See* taxes and taxation)
recovery of taxes related to land. *See* tax recovery related to land
recreation. *See* parks and recreation
recreation facilities, community. *See* community recreation facilities
redevelopment levy. *See* area redevelopment plans
redevelopment of industrial or commercial property. *See* brownfield property, tax incentives
redistricting. *See* land use bylaws
reeve. *See* chief elected official (CEO)
reforestation of lands
assessment and taxation, 298(1)(l), 304(1)(h), 351(1)(a)
regional airports authorities. *See* airports
Regional Airports Authorities Act
assessment and taxation of airport improvements, 298(1)(x), 304(1)(h), 351(1)(a)
Regional Health Authorities Act
definitions, local authority, 1(1)(m)(ii)
improvement district expenditures, 596(1)(b)
regional health authority
agreement with municipality for services, financing of, 262
definition as local authority, 1(1)(m)(ii)
hospitals (*See* hospitals and hospital authorities)
securities as authorized municipal investments, 250(2)(b), 250(2)(d)
taxation of property, 362(1)(g.1)
regional services commission, 602.01–602.48
acquisition of land in adjoining province or territory, 602.17
ALSA regional plans, compliance with, 570.01, 602.11, 618.3
assessment and taxation
property held by, 362(1)(f)
sewage and drainage systems, 298(1)(a), 351(1)(a)
water systems, 298(1)(b), 351(1)(a)
board of directors, 602.06
appointment, 602.06
chair designated, 602.06
delegation of powers, 602.08
directors, 602.06
directors from Province, 602.07
first board of directors, 602.03
information to Minister, 602.03
natural person powers, 602.13
powers, 602.13–602.21
bylaws for subdivision powers, 625
bylaws of commission, 602.01(2), 602.09
corporation
commission as corporation, 602.05
control of profit corporations, 602.12
profit and surpluses, 602.15
definitions
board, 602.01(1)(a)
borrowing, 602.01(1)(b)
capital property, 602.01(1)(d)
commission, 602.01(1)(e)
continued commissions, 602.47(1)(a)
former provisions, 602.47(1)(b)
member, 602.01(1)(f)
municipal authority, 602.01(1)(g)
public utility, 1(1)(y), 602.01(1)(h)

regional services commission, 1(1)(y.1)
regional services commission as local authority, 1(1)(m)(iii)
resolution, 602.01(1)(i)
service, 602.01(1)(j)
transportation service, 602.01(1)(k)
disestablishment of
bylaw on procedures, 602.09
information to minister, 602.03(3)
list of commissions, 602.04
dismissal and direction (*See* dismissal of regional services commission)
disputes, 602.2–602.21
expropriation, 602.2
referrals to boards, commissions, and Tribunal, 602.2
referrals to Tribunal and boards, 488(1)(g), 488(3)
with controlled corporations, 75.4(2)
with EPCOR, 47.1
with public utilities, 602.19
electronic, telephonic, or other communications, 602.46
establishment of, 602.02–602.04
expropriation, 602.2, 602.18
financial matters, 602.22–60.37
annual budget, 602.27
audited financial statements, 602.36
authorized investments, 602.29
borrowed money, use of, 602.3
borrowing, 602.31
capital budget, 602.25
civil liability of directors re borrowing, 602.33
civil liability of directors re expenditures, 602.28
debt limit regulations, 602.32
distribution of returns and statements, 602.37
expenditure of money, 602.26
financial information return, 602.35
financial shortfall, 602.24
loans and guarantees, 602.34
operating budget, 602.23
year, 602.22
growth plan, compliance with, 602.11
inspection, 602.38
land acquisition or expropriation, 602.17–602.18
meetings, 602.1, 602.46
minister
appointment of directors representing Province, 602.07
appointment of official administrator, 602.39(7)
appointment of official administrator as supervisor, 602.4–602.42
debt limits, 602.32
directions and orders before dismissal, 602.39
enforcement of orders while under supervision, 602.42
inspections, 602.38
list of commissions, 602.02(5), 602.04
notice of resolution to disestablish, 602.03(3)
notice of resolution to establish, 602.02, 602.03
operating budgets, 602.26(3)
regulations, 602.23(5), 602.32, 602.45(3), 602.46, 602.48
natural person powers, 602.13
non-municipal public utilities agreements, 45(3)(b), 45(4)
official administrator (*See* dismissal of regional services commission)
order of Tribunal, 602.21
public utility disputes, 602.19
Regulations Act not to apply, 602.09(2)
resolution to establish or disestablish, 602.03
service area, within or outside boundaries, 602.14
taxation of property, 362(1)(f)

transitional provisions, 602.47
transportation services under *Traffic Safety Act,* 602.16
Registrar of Land Titles
caveats (*See* caveats)
definitions, Registrar, 410(c), 616(y)
filing tax arrears list with, 412(1)(b)
removal of designation as municipal reserve, 675
transfer of reserves to municipality, 672(2)
Registrar of the Court of Appeal
filing of hearing records, 688–689
regular meetings of council, 193
***Regulations Act,* non-applicability of**
borrowing exemptions by Minister, 255
growth management board bylaws, 708.08(3)
guidelines for assessments, 322(3)
improvement districts, 585
municipal emergency exemption, 615.1(4)
orders for amalgamation, annexation, change of status, dissolution, or formation, 140
orders for school board purposes, 671(7)
principles, standards and criteria, 76
recall petitions, 240.96(2)
regional services commission, 602.09(2), 602.45(3)
subdivision and development regulations, 694(3)
Regulator, Alberta Energy. *See* Alberta Energy Regulator (AER)
rehabilitation lands
assessment and taxation, 298(1)(l), 304(1)(h), 351(1)(a)
renewable energy. *See* clean energy improvement tax
representative. *See also* growth management boards
definition, 708.01(1)(e)
requisitions
ASFF (*See* Alberta School Foundation Fund (ASFF))
cancellation, reduction, refund or deferral of taxes, 359.4
designated industrial property (*See* designated industrial property)
management body under *Housing Act,* 326(1)(a)(v)
requisition adjustment or allowances, 359
school board requisition (*See* schools, school boards and school authorities)
reserve bid
defined, 410(d)
reserve land, 661–677
accounts, separate, 671(4)
authorization for roads or utilities over, 677
bylaw designation of municipal land, 665
community services reserve (*See* community services reserve)
conservation reserve (*See* conservation reserve)
deferment of reserves, 669
definitions
reserve land, 616(z)
disposal of reserve land, 674–675
environmental reserve (*See* environmental reserve)
environmental reserve easement (*See* environmental reserve easement)
former planning Act provisions, 663(d)
grants in place of taxes re public works reserve, 366(3)(c)
joint use and planning agreements, 670.1
land acquisition, 644
maintenance and protection, 677
municipal and school reserve (*See* municipal and school reserve)
municipal reserve (*See* municipal reserve)
not required, 663
offences and penalties to Part 17 generally, 557(a.1)
removal of designation, 675

school reserve (*See* school reserve)
subdivision plan cancellation, 658(3)–(5)
subdivision requirement, 661–670
allocation of reserves, 670
calculations of money not land, 667
conditions for no dedication, 663
deferment of reserve land, 669
environmental reserve, 664
land and/or money, 661, 663, 670
tax exempt, 361(c)
transfer of reserve land, 672–673
uses for land and money, 671
reserves, Indian. *See* Indian bands and reserves
reservoirs
airport reservoirs assessment and taxation, 298(1)(x)(iv), 304(1)(h), 351(1)(a)
reservoirs assessment and taxation, 298(1)(d), 304(1)(h), 351(1)(a)
residential property
bylaws on residency requirements for relatedness, prohibition, 640(8)–(9)
class 1 residential, 297(1)(a), 297(2) (*See also* assessment classes)
clean energy improvements, 390.2 (*See also* clean energy improvement tax)
definitions
residential, 297(4)(c)
tax rates, 357.1
resignation of councillors, 161, 175
resolutions
advertisements, 606–606.1
certified copies, 612
closed meetings, no passing in, 197(3)
or bylaws, when to use, 180
order effects from amalgamation, annexation, dissolution, or formation, 135–137
regional services commission
definitions, 602.01(1)(i)
requirements for valid resolutions, 181
restoration of land
public utility main line service connections, 36
restricted information to auditors, 283(3)
restrictive covenant, 651.1
revision of bylaws. *See* bylaws
revitalization levy. *See* community revitalization levy
right of entry
after land transfer at public auction, 432
application for subdivision, 653(2)
emergencies, 542(3)
for assessment of property, 304(2)
orders
on title after public auction, 423(1)(e)
on title for land transferred to municipality, 424(3)(d)
public utility service connections, 36(2), 37(3), 38(2)
right of way
after land transfer at public auction, 432
assessment and taxation of road right of way under Crown or municipal lease used for other purposes, 298(1)(i), 304(1)(h)
assessment of right of way for irrigation, railway or drainage used for other purposes, 290(2)
temporary right of way on private land, 26
river lot
definitions, 616(m)(ii)
subdivision approval, 652(2)(b)–(3)
rivers
as body of water, 1(1.2) (*See also* water, body of)
river as municipal boundary, 141(6)
rivers in definition of adjacent land, 616(a)
road allowances and diversions
boundaries and correction lines, 141
municipal control over, 18(2)
roads, 16–27.6, 531–534
access roads

development permit agreement, 650(1)(a)
subdivision approval agreement, 655(1)(i)
area redevelopment plans, 634
assessment of
airport roads and sidewalks, 298(1)(x)(iii), 304(1)(h)
road maintenance improvements, 298(1)(i.1), 304(1)(h)
road right of way used for other purposes, 298(1)(i), 304(1)(h)
roads, 298(1)(i), 304(1)(h)
boundaries of municipalities, 141(4)
city road disposal by council, 17
closures, 22–23
alternate routes, 22(4)
bylaw for, 22
compensation for damages, 23
Crown leases, 27
Minister's approval, 22(3)–(4)
public hearings, 22(2)
reopening of closed roads, 27
temporary due to hazards, 22(5)
definitions
owner, 16.1(1)(a)
private land, 26(1)
road, 1(1)(z), 616(aa)
roads in definition of adjacent land, 616(a)
encroachment agreements, 651.2
exemption from subdivision and development approval, 618(1)(a)
former forestry roads (*See* forestry roads)
improvement district, control by Minister in, 592
land acquisition by agreement, 16–16.1
liability of municipalities, 531–534
injury or damage due to failure to repair, 532
non-negligence actions, 528
road not under control of municipality, 532(3)
snow on, with gross negligence, 531
things on or adjacent to roads, damage caused by, 533
licences or permits for land abutting roads, 21
mines and minerals, 16–16.1, 18(3)
names for, 58
on private land, 26
reopening of closed roads, 27
road allowances and diversions, 18(2)
road barriers, liability for, 533(a)
subdivision requirement for, 661–662
taxation
airport roads and sidewalks, 298(1)(x)(iii), 351(1)(a)
off-site levy, 648(2)(c.1), 648(7)
road maintenance improvements, 298(1)(i.1), 351(1)(a)
road right of way used for other purposes, 298(1)(i), 351(1)(a)
roads, 298(1)(i), 351(1)(a)
special tax, 382(1)(c), 382(1)(e), 382(1)(f)
temporary roads, 26
title, 16–16.1
Rocky Mountain Forest Reserve
control of roads by Minister of Transportation, 19
former forestry roads (*See* forestry roads)
Royal Canadian Legion
tax status, 363(1)(c)
Rural Electrification Loan Act
filing a notice of lien, 423(1)(g), 424(1)(f)
Rural Electrification Long-term Financing Act
registered liens, 423(1)(h), 424(1)(g)
rural gas distribution system
assessment and taxation of linear property, 298(1)(r)–(r.1), 298(2), 304(1)(i), 351(1)(a)

Rural Utilities Act
assessment and taxation of linear property, 298(1)(r)–(r.1), 298(2), 304(1)(i), 351(1)(a)
notice of lien, 423(1)(f), 424(1)(e)

Safety Codes Act
information to assessor on permits under, 295(2)
salt wells. *See also* wells and well sites
assessment and taxation of salt or brine drillings or wells under lease, licence or permit, 304(1)(f), 331
sand and gravel tax. *See* community aggregate payment levy
school act. See *Education Act*
schools, school boards and school authorities
agreement with municipality for services, 262
Alberta School Foundation Fund (*See* Alberta School Foundation Fund (ASFF))
area redevelopment plans, 635(a)(iv), 647, 649
assessment and taxation complaints (*See* assessment review boards (ARB))
assessment rolls
municipal assessment roll, 303(g)
provincial assessment roll, 303.1(g)
SUBS, 362(1)(c)
definitions
board of trustees as local authority, 1(1)(m)
requisition, 326(1)(a)(ii)–(iii)
school board, 616(bb)
school division as municipality, 284(1)(o)
student dormitory, 326(1)(b)
dormitories (*See* student dormitories)
grants in place of taxes, 366(3)(d)
joint use and planning agreements, 670.1
land acquisition, 644
municipal and school reserve (*See* municipal and school reserve)
municipal development plans (*See* municipal development plans)
opted-out school boards, 326(1)(a)(iii), 359.2
requisitions
assessment classes, 359.2
cancellation, reduction, refund or deferral, 359.4
defined, 326(1)(a)(ii)–(iii)
definition of requisition, 359.2(1)
designated industrial property, 359.2
tax rates, 359.2(2)–(8), 369(2.1)
school reserves (*See* municipal and school reserve; school reserve)
securities as authorized investments, 250(2)(b), 250(2)(d)
tax and grant sharing with municipality, 55
taxation of student dormitories, 363(1)(d), 363(3)
transfer of school and other reserves to municipality, 672
school reserve, 665–673. *See also* municipal and school reserve
bylaw designation of municipal land, 665
caveat for deferment, 669(2)–(7)
definitions
reserve land, 616(z)
school reserve, 616(cc)
determination of school board purposes, 671(5–7)
joint use and planning agreements, 670.1
land acquisition, 644
land not required, 663
municipal and school reserve (*See* municipal and school reserve)
municipal development plans (*See* municipal development plans)
notice of order for school board purposes, 671(8)
reserve lands generally (*See* reserve land)

subdivision appeals by school board, 678(1)(d)
subdivision plan cancellation, 658(3)–(5)
subdivision requirement, 666–671
allocation of land and/or money, 670
calculations of money and/or reserve land, 666
calculations of money not reserve land, 667
dedication by owner, 661
deferment of reserve, 669
taxation, 361(c)
transfer from municipality, 673
transfer to municipality, 672
uses for land or money, 671(2)–(4)
SDAB. *See* subdivision and development appeal board (SDAB)
seal and emblem
heraldic emblem, unauthorized use, 557(a), 559
reproductions of, 272
safe keeping, 272(2)
secondary road
defined as highway, 616(h)
secret ballots of council, 185.1
securities as municipal investments. *See* investments and securities
security rights or interests
defined as securities, 250(1)
seizure of goods. *See* tax recovery not related to land
sending documents, 608
seniors
definition of non-profit, 616(r.1)
bylaws on residency requirements for relatedness, prohibition, 640(9)
community services reserves for non-profit facilities, 671(2.1)(d) (*See also* community services reserve)
taxation of seniors' lodges, 362(1)(m), 362(1)(n)(iv), 362(2), 375(d)
service agreements
intermunicipal collaboration (*See* intermunicipal collaboration)
services in other areas, 54 (*See also* intermunicipal authorities and agreements)
service of documents
bylaw on electronic means, 607(c)
on municipality, requirements for, 607
settlement lot
definitions, 616(m)(iii)
subdivision approval, 652(2)(d), 652(3)
sewers and sewage disposal
assessment and taxation
airport sewer lines, 298(1)(x)(v), 304(1)(h), 351(1)(a)
manufacturing or processing plants, 298(1)(h), 304(1)(h), 351(1)(a)
public utilities, 298(1)(a), 304(1)(h), 351(1)(a)
construction in public interest, 408(1)
definition of sewage disposal as public utility, 1(1)(y)(ii), 616(v)(ii)
land required for local improvement, 406
local improvement tax, 407–409
off-site levy, 648(2), 650(1)(e)
oversize improvement agreements, 651
private connections, 409
right to petition against, 408(2), 409(2)
special tax, 382(1)(b), 382(1)(f)
subdivision appeals if land near sewage treatment, 678(2), 694(1)(h)
sharing taxes and grants, 55
shore line
environmental reserve, 664(1)(c)
shortfall in operating budgets, 243(1)(g), 244, 247, 248(3)
short-term borrowing for capital property. *See* capital property

shotguns
firearms bylaw approval, 74–74.1
sidewalks
liability for snow, 531
unpaid snow removal costs added to tax roll, 553(1)(g.1), 553(2)
signatures and authorizations
agreements, 213(4)
banking signatures, 213(4)
borrowing instruments, 272
bylaws, 213(3)
designated officers, 213
minutes, council and committee, 213(1)–(2)
petitions (*See* petitions)
recall petitions (*See* recall petitions)
reproduction methods, 213(5), 272
snow on roads or sidewalks
liability of municipalities, 531
unpaid removal costs added to tax roll, 553(1)(g.1), 553(2)
Societies Act
definition of society, 14(1)(a)
society
defined as non-profit organization, 241(f)
defined as organization, 14(1)(a)
sour gas facilities
municipal development plans for land adjacent, 632(3)(d)
special area
amalgamations of special areas, 100(b)
annexation, 113(b)
assessment of Crown land, 298(1)(j), 304(1)(h)
definitions
as municipal authority, 1(1)(p)
in definition of municipality, 284(1)(o)(ii)
Indian reserves not included, 2.1
land acquisitions outside municipal boundaries, 72
Special Areas Act**,** 2.1
specialized municipalities, 20, 87.1–89
assessment and taxation of Crown land not in use, 298(1)(j), 304(1)(h), 351(1)(a)
boundaries, 89(3)(b)
CEO appointment or election, 150–151
change of status, 93
order contents, 97(2)
order effects, 97.2
council, number of councillors, 89(3), 143
defined as municipality, 1(1)(s)(i)
formation order, 88–89
Minister, 88–89
planning and development of designated Crown land, 618(2)
regulations, 271(1)(a), 604(c)
roads in municipalities formed from improvement district, 20
wards (*See* ward system)
ward system, 148
special liens, 348–348.1, 553.1(2)(b)
special meetings of council, 194
special needs facility, non-profit
community services reserves for, 671(2.1)(e) (*See also* community services reserve)
definition of non-profit, 616(r.1)
special tax, 382–387
area benefitting, 383(1), 384(b)
assessments, 384(d)
bylaw contents, 384
definition of tax, 1(1)(aa)(iv)
estimated cost in bylaw, 384(c)
estimates in budgets, 243(2)(d), 385
person liable, 387
purposes and services, 382(1)
boulevards, 382(1)(c), 382(1)(f)
drainage ditches, 382(1)(j)
dust treatments, 382(1)(d)
fire protection areas, 382(1)(i)
hamlet water supply, 382(1)(k)
health professionals incentives, 382(1)(h)
paving, 382(1)(e)
recreational services, 382(1)(l)
road repair and maintenance, 382(1)(f)

sewers, 382(1)(b), 382(1)(f)
water facilities, 382(1)(a), 382(1)(f)
revenue uses, 386
tax exemptions, 383(2)
tax notices (*See* tax notices)
tax rates, 384(d)
tax recovery (*See* tax recovery related to land)
special works, 260
split tax rate. *See* tax rates
sporting commissions
defined, 535.1(1)
liability, 535.1
sports franchises
tax agreements, 333.1(1)(b)
sports organizations. *See* parks and recreation
Standards of Assessment Regulation
as guidelines, 322.1(1)(b)(ii)
statement of disclosure of pecuniary interests, 171
statistics, provision to Minister, 577(2)–(3)
status of municipality, changes to. *See* change of status of municipality
statutory plans
AER, AEUB, ERCB, NRCB or AUC authorizations, 619
airport vicinity (*See* airports)
ALSA regional plans, 618.3
area redevelopment plans (*See* area redevelopment plans)
area structure plans (*See* area structure plans)
consistency
ALSA regional plan conflicts, 618.3(2)
area structure plan, 633
conflicts or inconsistencies, 638
intermunicipal development plans, 632, 633
municipal development plan, 632, 633
definitions, 616(dd), 708.01(1)
direct control districts, 641
effect of, 637
intermunicipal development plans (*See* intermunicipal development plans)
intermunicipal disputes, 690–691 (*See also* intermunicipal disagreements and disputes)
listing and publishing of policies, 638.2
municipal development plans (*See* municipal development plans)
notice, 636
preparation, 636
public hearing, requirements, 692
regulations, 693.1, 694(5)
steam works
agreements for long-term supplies with municipality, 30
assessments (*See* linear property)
public utility definition, 1(1)(y)(i), 616(v)(i)
stockpile
defined as development, 616(b)(i)
stop-cock
as part of building, 29
authorized use, 563
offences, 557
stop order, 645–646
appeal, 645(3), 686(1)
caveat, 646(2)–(3)
contents, 645(2)–(2.1)
costs added to tax roll, 553(1)(h.1), 646
enforcement, 646
offences and penalties, 557(a)
time to appeal, 686(1)
time to deliver, 645(2.1)
storm sewer drainage
as sewer (*See* sewers and sewage disposal)
off-site levy, 648(2), 650(1)(e)
strata space
assessment of property, 290.2
stream bank
as environmental reserve, 664(1)(c)
streams. *See also* water, body of
as body of water, 1(1.2)
streams in definition of adjacent land, 616(a)

street lighting systems
as linear property (*See* linear property)
assessment and taxation, 298(1)(i.1), 304(1)(h), 351(1)(a)
defined as linear property, 284(1)(k)(ii)
municipality not liable for damage by, 533(a)
regulations to define, 322(1)(b)
structure
as building (*See* buildings)
definition, 284(1)(u)
student dormitories
defined, 326(1)(b)
grants in place of taxes, 366(3)(d)
taxation of student dormitories, 363(1)(d), 363(3)
subdivisions and subdivision approvals, 652–660
AER, AEUB, ERCB, NRCB or AUC authorizations, 619
airport vicinity regulations, 693
appeals (*See* subdivision and development appeal board (SDAB); subdivision appeals)
application for approval, 653–654
compliance with regulations, 653(1)
deemed refused for incompleteness, 653.1(8)–(9), 656(4), 680 (2.1)–(2.2)
determination as complete or incomplete, 653.1(1)–(7)
environmental reserve agreements between land owner and municipality, 664.1
inspections, 653(2)
proposed plan included, 653(1)
request for more information, 653.1(10)
time for determination, 653.1(1)–(4)
approval not required, with exceptions, 652(2)–(3)
existing subdivision plan, 652(2)(e), 652(3)
lake lot, 652(2)(c), 652(3)
quarter section, 652(2)(a), 652(3)
river lot, 652(2)(b), 652(3)
road or highway, 618(1), 652(3)
settlement lot, 652(2)(d), 652(3)
approval required, 652(1), 652(4)
date of plan, 652(4)(a)
requirement for, 652(1)
size and number of lots, 652(4)(b)
area structure plan notice, 653(3)–(5)
authorities (*See* subdivision authority)
cancellation of plans, 658–660
caveat requirements, 652(5)
caveats for development agreements, 655(2)–(3)
conditions, 654–655
consistency of plans, 638
consistency with statutory plans, 654(1), 654(1.2)
decision of authority, 656
definitions
adjacent land, 616(a), 653
conceptual scheme, 653(6.1)(a)
excess capacity, 651(5)(a)
improvement, 651(5)(b)
lot, 616(m)(iv)–(v)
owner, 653(6.1)(b)
parcel of land, 1(1)(v)
subdivision, 616(ee)
subdivision and development appeal board, 616(gg)
subdivision and development regulations, 616(hh)
subdivision authority, 616(ff)
environmental reserve agreements between land owner and municipality, 664.1
hearings on applications, 653(4.1), 653(6)
information to departments, persons and authorities, 653(3)
inspections, 653(2)
intermunicipal planning commission, 625
intermunicipal service agency, 625
land use bylaws

non-compliant plan approvals, 654(2)
local improvement tax bylaw variation, 402
notice of application for approval, 653(3)–(5)
offences and penalties, 557(a.1)
oversize improvement agreement (*See* oversize improvement agreements)
plans (*See* subdivision plans)
public input, 653
registration, 652, 657
reserves generally (*See* reserve land)
stop order (*See* stop order)
taxation
property tax payments, 654(1)(d)
tax arrears on new, 429.1
tax collection on cancellation of plan, 659
time
appeals, 657(1)(b)–(c)
date of approval, 657(1)
date of registration, 652(4)(a)
determination if complete/incomplete, 653.1(1)–(4)
extensions, 657(6)
plan not registered in time, 657(5)
plan not submitted in time, 657(4)
submission for endorsement, 657
subdivision and development appeal board (SDAB), 627–630
AER, AEUB, ERCB, NRCB or AUC approvals, 619, 685
airport vicinity regulations, 693
ALSA regional plans, compliance with, 618.3
appeals of decisions to Court of Appeal, 688–689
bylaw or agreement to establish functions and duties of board, 677.1
panels, 627(3), 677.1
requirement for, 627
CEO membership, 154(3)
clerks, 456, 627.1, 627.3 (*See also* clerks for assessment review boards)
closed meetings, 1(3), 197
committees, 627(2)
development appeals
commencement of appeal, 686(1)
filing with wrong board, 686(1.1)
development permit appeals (*See* development appeals)
electronic hearings, 627.3(1)(c)
evidence and records, 629–630
filing with wrong appeal board, 686(1.1)
grounds for appeals, 685
jurisdiction, 678
members
liability of, 628.1
panels, 627(3)–(4), 677.1
prohibitions, 627(3)–(4)
qualifications, 627(5)
regulations, 618.4, 627.3, 627(5)
use of published municipal policies, 638.2(3)
subdivision appeals, 678–682
appeals of Tribunal and SDAB decisions to Court of Appeal, 688–689
appeals to SDAB, 678(2), 685 (*See also* subdivision and development appeal board (SDAB))
appeals to Tribunal, 488(1)(i), 656(2), 657(1)(b), 678(2), 680, 685 (*See also* Land and Property Rights Tribunal (formerly Municipal Government Board))
appellants, 678
authority's failure to make decision, 681
commencement of action, 678(2)–(5)
decisions, 656, 678(3), 680, 681
definitions
adjacent land, 616(a), 653
owner, 653(6.1)(b), 679(4), 680(1.1)

grounds for appeal, 685
hearing, 679–680
intermunicipal subdivision and development appeal board (*See* intermunicipal subdivision and development appeal board)
jurisdiction, 678(2)–(2.1)
plan endorsement, 682
time
agreement to extend, 681
hearing and decision, 680(3)–(4)
notice of appeal, 678(2)–(5)
subdivision authority, 623–625
ALSA regional plans, compliance with, 618.3
bylaw for, 623
CEO as member, 154(3)
closed meetings, 1(3), 197
decision, 681
development authority (*See* development authority)
failure to make decision, 681
intermunicipal planning commission, 625
intermunicipal service agency, 625
offences and penalties, 557(a.1)
regulations, 618.4
use of published municipal policies, 638.2(3)
subdivision plans, 652–660
appeals (*See* subdivision appeals)
application for approval (*See* subdivisions and subdivision approvals)
approvals for existing plan, 652(2)(e), 652(3)
cancellation of plans, 658–660
conditions for approval, 654(1)(a)–(c)
tax collection on cancellation of plan, 659
subways. *See* transportation systems
summer village
amalgamation, 101
application of Act, 89.1
CEO appointment or election, 150–151
council, number of councillors, 143
definitions
defined as municipality, 1(1)(s)(i)
residence, 1(2.1)
summer village residence, 1(1)(z.1)
formation not allowed, 89.1
gas supply from direct seller, regulation, 31
inspection, 571
organizational meetings, 192
petitions, 130(2)(b), 223(2), 571, 572
status change, 91.1
viability review, 130.5, 130–130.1
ward system, 148
SuperNet. *See also* extended area network
definition, 284(1)(u.1)
regulations, 322(1)(b.1)
supplementary assessments, 313–316.1
assessed person (*See* assessed person for assessed property)
bylaw, 313, 325.1
definitions
operational, 284(1)(o.1)
designated manufactured homes, 313(2), 314(2.1)
equalized assessments, exclusion, 317.1
municipal assessors
assessment notice, 316.1
bylaw, 313, 325.1
complaints, 316.1
copies of designated industrial property assessments provided to, 315(5), 316(2)
designated manufactured homes, 313(2.1), 314(2.1)
improvements, 314
operational machinery and equipment, 314
preparation of assessment roll, 315
time period for improvements, 314
time to send, 316
notices, 316
provincial assessors
assessment notices, 316.1

complaints, 316.1
copies to municipalities, 315(5), 316(2)
designated industrial property, 314.1
operational periods, 314.1
supplementary assessment roll, 315
time to send, 316
valuation standards, 314.1
supplementary business taxes, 379(1)
supplementary business tax, 379
changed or new businesses, 379(3)
continuous tax bylaws, 369.1
date of tax determination, 379(5)(b)
persons liable, 379(3)
supplementary assessments, 379(1)
tax notices, 379(7)–(8) (*See also* tax notices)
tax rates, 379(2)
tax roll, 379(5)–(6)
supplementary property tax, 369–369.1
bylaws, 369.1
designated industrial property, 369(2.01)
duty to provide information, 328
school requisitions, 369(2.1)
tax notices, 333(4), 369(6)–(7) (*See also* tax notices)
tax rates, 369(2)
tax roll, 327(4), 369(3)–(5)
tax roll changes
assessment review board decisions, 477
corrections, 330
due to Tribunal decisions, 517
person liable for tax, 331
Surface Rights Act
assessment and occupation under a right of entry order, 304(2)
right of entry orders and clear titles, 424(3)(d)
Surveys Act
definitions
bed and shore, 664(1.2)
parcel of land, 1(1)(v)(iii)
subdivision properties, 652(2)(b)–(d)
survey, 141(1)(a)
surveyed land, 141(1)(b)
swamp
environmental reserve, 664(1)(a)
synagogues
taxation, 362(1)(k)

tangible capital assets. *See also* financial administration
definition of, 241(a.01)
in operating budgets, 243(3.1)
taxes and taxation, 326–452
actions and proceedings, time limits, 352
adding amounts owing to tax roll, 553–553.1
agreements (*See* tax agreements)
arrears (*See* tax arrears)
assessed person for assessed property (*See* assessed person for assessed property)
business taxes (*See* business taxes)
cancellation, deferral, reduction or refund, 347
certificates, 350
change of status order effects, 97.2
clean energy improvement tax (*See* clean energy improvement tax)
date imposed, 332
definitions
clean energy improvement tax, 1(1)(aa)(v.1)
requisition, 326(1)(a)
tax, 1(1)(aa)
tax arrears, 326(1)(c)
tax arrears list for recovery of designated manufactured homes taxes, 436.01(h)
taxpayer, 1(1)(bb)
tax ratio, 358.1(1)(c)
tax recovery notification, 410(f)
dissolution of municipality, excess liabilities, 134
electronic communications, 608.1
fire insurance proceeds, 349
grants in place of taxes (*See* grants)

improvement districts information to Minister, 593
improvement taxes (*See* local improvement tax)
incentives for payment by date, 339
instalment payments, 340
licences, permits, or approvals as reasonable tax, 8(1)(c)(i)
municipal property occupant tax agreement, 333.1(1)(a)
non-assessable properties (*See* non-assessable properties, with exceptions and conditions)
non-profit organizations tax agreements, 333.1(1)(a)(ii)
non-taxable properties (*See* non-assessable properties, with exceptions and conditions; non-taxable properties)
non-taxable properties under this Act (*See* non-assessable properties, with exceptions and conditions)
notices (*See* tax notices)
obligation to pay taxes, 479
off-site levy (*See* off-site levy)
order effects from amalgamation, annexation, dissolution, or formation, 135(1)(a.1)
payments (*See* tax payments)
penalties
  non-payment, 344–346
  tax instalments, 340(3)(b)
  tax notice information, 334(1)(f)
phasing in of increase or decrease, 347(2)
property taxes (*See* property taxes)
redevelopment levy (*See* area redevelopment plans)
right to continue proceedings, 478
sharing taxes and grants, 55
special liens, 348–348.1, 553.1(2)(b)
special tax (*See* special tax)
sports franchise tax agreements, 333.1(1)(b)
subdivisions cancellation of plans, tax collection, 659
tax arrears (*See* tax arrears)
  tax exemption cancellation, 351(2)–(5), 362(2)–(4), 363(2)–(5)
  tax notices (*See* tax notices)
  taxpayers
    address in tax roll, 329(b)
    assessed person for assessed property (*See* assessed person for assessed property)
    duty to provide information, 328
    person liable for tax, 331
  tax recovery (*See* tax recovery not related to land; tax recovery related to designated manufactured homes; tax recovery related to land)
  tax roll (*See* tax roll)
  well drilling equipment tax (*See* well drilling equipment tax)
tax agreements, 333.1, 360
  annual payments, 333.1(2)–(3)
  clean energy improvement tax, 390.4 (*See also* clean energy improvement tax)
  equalized assessments, 317(e)
  non-profit organizations, 333.1(1)
  property taxes for public utility or linear property, 360
    electric utility definitions, 360(4.2)
    occupant of municipal property, 360(1)
    operators of electric utilities, calculations, 360(4.1)–(4.2)
    operators of public utilities for fuel supplies, calculations, 360(4)
    payments in place of taxes, 360(2)–(3)
    PUB approval, 360(5)
  sports franchises, 333.1(1)(b)
tax arrears
  business taxes (*See* tax recovery not related to land)
  definitions
    tax arrears, 326(1)(c)
    tax arrears list for designated manufactured homes, 436.01(h)

designated manufactured homes, 436.01–436.24
grain sale for tax arrears, 447
mines and minerals, 430
Minister responsible for unclaimed property, filing tax arrears list with, 412(1)(b.1)
Minister's authority to cancel tax arrears and caveat, 425.1(2)
property taxes (*See* tax recovery related to land)
public auctions for (*See* tax recovery not related to land; tax recovery related to designated manufactured homes; tax recovery related to land)
Registrar, filing tax arrears list with, 412(1)(b)
subdivisions, tax arrears on new, 429.1
taxation. *See* taxes and taxation
tax exempt properties. *See* non-taxable properties
taxis and limousines
charges as bylaw matter, 8(1)(c.1)
tax notices, 333–338
amended, 338
assessment notices and, 308(4), 310, 333(4)
business taxes, 373(2), 377(5)
bylaw on electronic communications, 608.1
certification of date sent, 336
complaint information, 334(1)(d)–(e)
complaints (*See* assessment review boards (ARB))
contents, 334, 370(c.1)
designated officer duties, 336
electronic communications, 608.1
errors or omissions, 330, 354(5)–(6)
exemption status change, 330(3)
payment by instalment, 340(3)
payment incentives, 339
penalties if not paid, 334(1)(f)
property taxes
proration of taxes after status change, 368(3)
rate amendments after notices sent, 354(4)
tax rates, 334(3), 357(2)
rate information, 334(2)–(3)
receipt requests, 334(1)(f.1)
regulations, 370(c.1), 381.5
sending and receiving
address unknown, 335(2)
date sent, 334(1)(b), 335(1), 336
deemed received, 337
deemed sent, 335(2)(b)
preparation and sending, 333
regulations, 370(c.1)
supplementary business tax, 379(7)–(8)
supplementary property tax, 333(4), 369(6)–(7)
tax roll information same, 334(1)(a)
taxpayer. *See also* assessed person for assessed property; taxes and taxation
definition, 1(1)(bb)
tax payments, 339–350
appeals and tax payment obligations
assessment review boards, 479
Tribunal, 519
application of payments, 343
cancellation, deferral, reduction or refund, 347
certificate, 350
designated officer duties, 343(2), 350
fire insurance proceeds, taxes as first charge on, 349
incentives, 339
instalments, 340
multiple properties, 343(2)
penalties for non-payment, 344–346
proceedings, time limit, 352
public auction proceeds, 423(3), 427, 436.17, 449
receipts for, 334(1)(f.1), 341–342
special liens, unpaid taxes as, 348–348.1
tax arrears, 343(1)
tax rates, 354–357.1
budgets and, 247, 353(2)
calculation of tax amounts, 356

calculation of tax rates
ASFF requisitions, 359.1
municipal, 355
requisition adjustment or allowances, 359(2)–(3)
school board requisitions, 359.2
classes, 354(2)–(3.1)
complaint to assessment review board not allowed, 460(8)
designated industrial property, 359.3
in tax notices, 334(2)–(3)
minimum amount payable and tax rates, 357(1)–(2)
regulations on non-residential property and machinery and equipment, 354(3.1), 370(b.1)
residential property, 357.1
split tax rate, 354(3)
tax recovery not related to land, 437–452
absconding debtor, 442
account, separate for sale proceeds, 449(1)
application to Court of Queen's Bench for surplus funds, 450
bailee's undertaking, 440(2)–(6)
business tax arrears
right to collect rent for arrears, 444(1)
seizure of goods, 441(1)(b)–(c)
Civil Enforcement Act, application of, 451
costs from sale proceeds, 449(2)
definitions
distress warrant, 437(a)
period for payment, 437(b)
tax arrears, 437(d)
designated officer role, 439
distress warrant, 439–442
goods not owned by persons liable, 441(2)
liability for wrongful or illegal seizures, 440(6)
methods of recovery, 438
notice to previous owner for surplus sale proceeds, 449(3)
persons liable for tax arrears, 441(1)(a)
public auction, 445–448
adjournment of, 446
advertisement, 445(2)–(4), 446(2)
date of, 446
grain seized as exception, 447
offer for sale, 445(1)
unsold goods, 448
regulations, 452
rent collections for tax arrears, 444
right to pay tax arrears, 443
sale of property, 445
sale proceeds distribution, 449
seizure of goods, 440–441
transfer to municipality, 448
tax recovery related to designated manufactured homes, 436.01–436.24
account for proceeds, separate, 436.17(1)
actions
by municipality before disposal, 436.02(2)
public auction, 436.09
register tax recovery lien, 436.03(1)–(3)
advertisements
public auction, 436.12
tax arrears list, 436.03(1)(c)
agreement to pay tax arrears, 436.09(4)
application for possession order, 436.11(2)
application for surplus proceeds, 436.17(6), 436.18
CAO role, 436.24
costs and fees
fees and expenses, 436.17(3)
relocation of home, costs for proceedings, 436.22(b)
unpaid added to tax roll, 436.04(1)
definitions
financing change statement, 436.01(a)
financing statement, 436.01(b)
register, 436.01(c)
Registry, 436.01(d)
reserve bid, 436.01(e)
security interest, 436.01(f)

tax, 436.01(g)
tax arrears list, 436.01(h)
tax recovery lien, 436.01(i)
designated officer role, 436.11(2), 436.21, 436.24
employee role, 436.21
financing change statement
after arrears payment, 436.06(2)
after auction sale, 436.14(2)–(4)
authorized by municipality, 436.04(2)
liens
discharged in error, 436.04(3)
discharge of liens after arrears payments, 436.06(2)
property tax as special lien, 348(d)(ii)
tax arrears, 436.03
notice
of arrears payments, 436.16(2)–(4)
of sale warning, 436.08
to home community owner, 436.03(5), 436.07(3), 436.08(1)(b)
to home owner, 436.03(4), 436.07(2), 436.08(1)(a)
to lessee of rent collection for arrears, 436.07(1)
offences and penalties
manufactured home community report to municipality, 557(a.6)
tax recovery, 557(d)
prohibited bidding and buying, 436.21
public auction, 436.01–436.24
actions for recovery and sale, 436.02(a), 436.09
adjournment, 436.13(1)–(2)
advertisement, 436.12–436.13
cancellation for payment of arrears, 436.13(3)
date and period, 436.09(2)
designated officer role, 436.11(2)
prohibited bidding and buying, 436.21
reserve bid, 436.1(a)
right to possession date, 436.11(1)
sale conditions, 436.1(b)
sale declaration, 436.14(5)
sale offer, 436.09(1)
sale proceeds, 436.15, 436.17–436.19
tax arrears payments, 436.16
unencumbered ownership, 436.14
unsold homes, 436.2, 436.15
regulations, 436.23
relocation to other municipality, 436.22
removal of home or improvements, 436.05
rent collection for tax arrears payments, 436.07
rent collection proceeds, 436.17(2)
reports by home community owner to municipality, 436.24, 557(a.6)
sale proceeds distribution, 436.17–436.19
sale warning, 436.08
surplus proceeds to previous owner, 436.17(4)–(6), 436.18
tax arrears list, 436.03
tax arrears payments
agreement to pay, 436.09(4)
before public auction, 436.16
before sale or disposal, 436.06(3)
rent collection for, 436.07
right to pay, 436.06
unencumbered ownership, 436.14
unsold homes
lease, purchase or sale of, 436.15, 436.21(2)
transfer to municipality after time period, 436.2(1)

tax recovery related to land
actions
parcels as part of another municipality, 433
proceedings, time limit, 352
advertisement of tax arrears list, 412(1)(c)
costs
certification, 413(2)–(3)
from sale proceeds, 427(2)

of proceedings added to tax roll, 553(1)(f), 553(2)
remedial costs, 427(2)(a), 428.2(3)
Crown
notice of rent collections for tax arrears, 416(2.1)
notice re land held by lease, licence or permit, 416(2.3)
deemed compliance with Act, 436
definitions
encumbrance, 410(a)
encumbrancee, 410(b)
parcel of land, 410(b.1)
Registrar, 410(c)
remedial costs, 410(c.1)
reserve bid, 410(d)
tax, 410(e)
tax arrears, 326(1)(c)
tax recovery notification, 410(f)
disposal of parcel, 425
encumbrances on land transferred to municipality, 424(3)
improvements removal, 414
land transfer to municipality after 15 years, 428.2
liability for land condition or improvements, 434
liens
land transfers to municipality, 424(3)
special liens, 348–348.1
methods of recovery, 411, 416, 418, 425
mines and minerals (*See* mines and minerals)
Minister, authority to transfer parcel, 425.1
notice
of rent collections for arrears, 416(2.2)
of sale warning, 417(1)
of tax arrears, 412(1)–(2)
of tax arrears on Crown land held by lease, licence or permit, 416(2.3)
of tax arrears payments to Registrar for title revival, 426
to previous owner of surplus proceeds, 427(3)–(3.2)
public auction, 418–423
actions for recovery, land sales, 411(2), 418(3)
adjournment of, 422
advertisement, 421–422
agreements for tax payments, 418(4)
auctioneer prohibited buying and selling, 429
conditions of sale, 419
Crown claims on land sold at public auction, 423(1)(a)
encumbrances on title after auction, 423(1)
notice of public auction adjournment and rescheduling, 422
notice to encumbrancee of public auction land sale, 421(4)(c)
notice to interested persons of public auction land sale, 421(4)(b)
notice to owner of public auction land sale, 421(4)(a)
offer of parcel for sale, 418(1)
prohibited buying and selling, 429
reserve bid, 419
right of entry after sale, 432
right to clear title, with exceptions, 423
right to possession by municipality, 420
sale declaration, 423(2)
tax payments after sale, 423(3)
registration
certificate of title for parcel as part of another municipality, 433(2)
endorsement of tax arrears on certificate of title, 413(1)
tax arrears cancellation by Minister, 425.1(2)
tax arrears list certification, 413(2)
tax arrears list filing, 412(1)(b)–(b.1)

tax arrears notification removal, 413(4), 415(2)
tax arrears payments and title revival, 426
transfer of parcel to municipality after auction sale, 424(2), 424(4)
removal of improvements, 414
rent collections for tax arrears, 416
right of entry after land transfer, 432
right of way application after land transfer, 432
right to clear title, with exceptions, 423(1), 428(4)
sale proceeds, 427–428.1
sale warning, 417
subdivisions, 429.1, 659
surplus sale proceeds, 428–428.1
surplus sale proceeds to previous owner, 427(3)–(3.1), 428
tax agreements for tax arrears, 418(4)
tax arrears cancellation by Minister, 425.1(2)
tax arrears list
preparation and sending, 412
removal of notification, 413(4), 415(2)
to Registrar, 413(2)
tax arrears payments
after declaration of sale, 423(3)
agreements to pay tax arrears, 418(4)
from sale proceeds, 427(2)(a.1)
from tax payments, 343(1)
persons who may pay, 415(1)
revival of title on payment, 426
tax roll, costs added to, 553(1)(f), 553(1)(i), 553(2)
transfer of parcel to municipality
after 15 years, 428.2
encumbrances on title, 424(3)
Minister's authority to transfer, 425.1
revival of title on payment of arrears, 426
Tax Forfeiture on title certificate, 424(4)
unclaimed property, 427(3.3), 428.2(1.1)
tax roll, 327–330, 553–553.1
adding amounts owing to, 553–553.2
agreements on arrears, 329(g)
assessment roll and, 327(3)
business taxes (*See* business taxes)
changes from assessment review board decisions, 477
changes from Tribunal decisions, 517, 553(1)(h)
changes required due to ARB decision, 477
contents, 329, 370(c.1)
costs unpaid added to roll, 553–553.1
actions to remedy dangers and unsightly property, 553(1)(c), 553.1(1)(c), 553.1(2), 553.2(2)(b)
added by council, 553
emergencies, 553.1(1)(c), 553.1(2), 553.2(2)(b)
fire extinguishment, 553(1)(g), 553(2)
land restoration
unpaid by licensee, 553.1(1)(a), 553.1(2), 553.2(2)(a)
unpaid service connections, 553(1)(a), 553(2)
service connection costs, 553(1)(a)–(b)
snow removal, 553(1)(g.1), 553(2)
special liens, 348–348.1, 553.1(2)(b), 553(2)(b)
stop order, 553(1)(h.1), 646
Tribunal decisions, 517, 553(1)(h)
deemed taxes, 553.1(2), 553(2), 553.2(3)
definitions
business tax roll, 553.2(1)
tax roll for ARB purposes, 553.2(1)
duty to provide information, 328
errors or omissions, 327(4), 330
exemption status change, 330(3)
local improvement tax agreement, land required for, 406

person liable to pay business tax, 373
preparation, 327(1)
regulations, 370(c.1), 381.5
single or separate, 327(2)
supplementary business tax, 379
supplementary property tax (*See* supplementary property tax)
tax arrears
agreements between taxpayer and municipality, 329(g)
application of payments to, 343
on tax certificates, 350
on tax roll, 329(f)
penalties for non-payment, 344–346
reduced, cancelled, refunded or deferred, 347(1)
tax notice and, 334(1)(a)
taxpayer's address on tax roll, 329(b)
temporary businesses, 379(3)(a)
technical institutes
definitions, student dormitory, 326(1)(b)
taxation
school property, 362(1)(d)(i)(B)
students' association property, not dormitories, 362(1)(d)(iv)
taxation of student dormitories, 363(1)(d), 363(3)
telecommunications systems
as linear property (*See* linear property)
assessments (*See* linear property)
definitions
included in definition of linear property, 284(1)(k)(iii)
public utility as including, 616(v)(x)
regulations to define, 322(1)(b)
teleconferences for council and council committee meetings, 199
temporary road closure, 25
temporary roads and rights of way, 26
tests for COVID-19, bylaws on requirements, 7.1
time, 605
altering dates and time periods, 605
holidays, action on day after, 605(1)
Minister's powers, 605(2)–(3)
validity of actions and proceedings, 605(4)
title. *See* land
town
as municipality (*See* municipalities)
council, number of councillors, 143
defined as municipality, 1(1)(s)(i), 1(1)(s)(iii)
defined as urban municipality, 31(1)(e)
division into wards, 148
formation, area and population requirements, 84
formation order, 88, 89(1)
gas supply from direct seller, regulation of, 31
specialized municipalities (*See* specialized municipalities)
traffic control device
damage caused by, municipal liability, 533(a)
destruction or removal, municipal liability, 532(8)
traffic flow changes
liability, 534(7)
Traffic Safety Act
regional services commission services, 602.16
trailers
assessment and taxation
trailers, 304(1)(h), 351(1)(a)
trailers not connected or attached, 298(1)(bb)
definitions
in definition of designated manufactured home, 284(1)(f.1)
travel trailer, 284(1)(w.1)
designated manufactured home (*See* designated manufactured homes)
travel trailer as residence in summer village, 1(2.1)

training for councillors, 201.1. *See also* councillors
trains. *See* railways
transfers of reserve land, 672–673. *See also* reserve land
transitional regulations, 710
transmission line
reserve land authorization, 677
transportation systems
bylaw matters, 7(d)
definitions
public utility, 1(1)(y)(iii), 602.01(1)(h), 616(v)(iii)
transportation service, 602.01(1)(k)
intermunicipal collaboration frameworks, 708.29(2)
intermunicipal development plans, 631(8)
off-site levy for roads related to subdivision or development, 648(2)
regional services commission
expropriation of land, 602.18
regulations, 694(4)(e)
travel trailer. *See* trailers
treasury branches
municipal accounts, 270
securities (*See* investments and securities)
securities as authorized investments, 250(2)(a), 250(2)(c)–(d)
trees
liability, 533(b)
Tribunal. *See* Land and Property Rights Tribunal (formerly Municipal Government Board)
trust certificates
defined as securities, 250(1)
securities (*See* investments and securities)
trust corporations
municipal accounts, 270
securities (*See* investments and securities)
securities as authorized investments, 250(2)(a), 250(2)(c)–(d)
tunnels
assessment and taxation, 298(1)(e), 304(1)(h), 351(1)(a)

***Unclaimed Personal Property and Vested Property Act*,** 412(1)(b.1), 427(3.3), 428.2(1.1)
unclaimed property. *See* lost or unclaimed property
unclaimed utility deposits, 611
unincorporated communities
designated as hamlets
in an improvement district, 590
universities
grants in place of taxes, 366(3)(d)
student dormitory definition, 326(1)(b)
taxation
school property, 362(1)(d)(i)–(ii)
students' association or graduate students' association property, not dormitories, 362(1)(d)(iii)
taxation of student dormitories, 363(1)(d), 363(3)
unsanitary premises. *See* enforcement of municipal law
unsightly property. *See* enforcement of municipal law
unstable land
as environmental reserve, 664(1)(b)
urban gas system. *See* gas utilities
urban municipality
definition, 31(1)(e)
gas supply from direct seller, regulation of, 31
gas utilities (*See* gas utilities)
urban service area
assessment and taxation
Crown land not in use, 298(1)(j), 304(1)(h), 351(1)(a)
utilities. *See* public utilities, municipal; public utilities, non-municipal
utility deposits
unclaimed, 611

vacant industrial or commercial property, redevelopment. *See* brownfield property, tax incentives
vaccination for COVID-19, bylaws on proof, 7.1
valuation standards. *See* assessment of property
vested property. See *Unclaimed Personal Property and Vested Property Act*
veterans organizations
tax status, 363(1)(c)
viability review, 130.5, 130–130.1. *See also* dissolution and liquidation of municipality
video conferences, 199
village
as municipality (*See* municipalities)
CEO appointment or election, 150–151
council, number of councillors, 143
definitions
as municipality, 1(1)(s)(i)
as urban municipality, 31(1)(e)
formation
area and population requirements, 84
order, 88, 89(1), 89(5)
gas supply from direct seller, regulation, 31
specialized municipalities (*See* specialized municipalities)
ward system, 148
volunteers
liability, 535
votes and voting, 147–151, 234–240
by-elections (*See* by-elections)
conduct of election, 237
definitions
elector, 1(1)(i)
general election, 1(1)(k)
whole council, 1(1)(cc)
delaying votes, 238
for CEO (*See* chief elected official (CEO))
for councillors (*See* councillors)
general election (*See* general election)
Local Authorities Election Act (See *Local Authorities Election Act* (LAEA))
on questions, 236
public vote bylaws, 234–240
similar subject-matter, 239
ward system (*See* ward system)

walls and fences
liability, 533(a)
ward system, 147–149
advertisements, 149
bylaw, 148
councillor elections, 147–148
division of municipality, 148
elector residency and voter eligibility, 148(1)
municipal district, 148(2)
specialized municipalities, 89(3)(b), 148(2)
time before general election to pass bylaw, 149
waste management
intermunicipal collaboration frameworks, 708.29(2)
public utility definition, 1(1)(y)(ix), 616(v)(ix)
subdivision appeals if land near, 678(2), 694(1)(h)
water, body of
assessment and taxation
dams and dam sites, 298(1)(d)–(f), 304(1)(h), 351(1)(a)
generally, 298(1)(d), 304(1)(h)
types of bodies of water, 298(1)(d), 351(1)(a)
definitions
bed and shore, 664(1.2)
body of water, 1(1.2)
environmental reserve purposes, 664(1.1), 664(1)(c)
land subject to flooding, 664(1)(b)
liability, non-negligence, 528
municipal control and management, 60
river as boundary, 141(6)

shore land strip as environmental reserve, 664(1)(c)
subdivision agreement for environmental reserve, 664–665
subdivision appeals if land near, 678(2), 694(1)(h)
watercourses. *See* water, body of
water systems
agreement for long-term supplies to a public utility, 30
as public utility (*See* public utilities, municipal)
assessment and taxation
airport water lines, 298(1)(x)(v), 304(1)(h), 351(1)(a)
manufacturing and processing plant systems, 298(1)(g), 304(1)(h), 351(1)(a)
systems owned by Crown, municipality or regional services commission, 298(1)(b), 304(1)(h), 351(1)(a)
systems owned by individual or corporation, 298(1)(b.1), 304(1)(h), 351(1)(a)
water treatment plants, 298(1)(g), 304(1)(h), 351(1)(a)
definition as public utility, 1(1)(y)(i), 616(v)(i)
intermunicipal collaboration frameworks, 708.29(2)
off-site levy for new or expanded, 648–649, 650(1)(e)
oversize improvement agreements (*See* oversize improvement agreements)
taxation for
local improvement tax (*See* local improvement tax)
special tax, 382(1)(a), 382(1)(f)
websites, individual
sending documents, 608
websites, municipal. *See also* advertisements; electronic communications and records
listing and publishing of planning and development policies, 638.2
weigh scales
assessment and taxation, 298(1)(i.1), 304(1)(h), 351(1)(a)
weirs
assessment and taxation, 298(1)(d), 304(1)(h), 351(1)(a)
well drilling equipment tax, 388–390
as special lien, 348(d)(ii)
bylaw, 388
definition of tax, 1(1)(aa)(v)
operating budget revenue estimate, 243(2)(e)
person liable to pay, 389
tax notices (*See* tax notices)
tax rates and calculations, ministerial regulation, 390
wells and well sites
as linear property (*See* linear property)
assessed person for assessed property, oil and gas drillings or wells under lease, licence or permit, 304(1)(f)
assessment (*See* linear property)
definitions
included in definition of linear property, 284(1)(k)(vi)
well and battery exemption from Part 17, 618(1)(b)
regulations to define, 322(1)(b)
subdivision approvals, 618(1)(b)
well drilling equipment tax (*See* well drilling equipment tax)
wheel loaders, wheel trucks and haulers
assessment and taxation, 298(1)(p), 304(1)(h), 351(1)(a)
wild animals
bylaw matters, 7(h)
Wildlife Act
firearms bylaw approval, 74
wires in buildings
included as a public utility system, 29

wrestling commission
liability, 535.1

year
assessment and taxation year, 284(1)(x)
financial year
of municipality, 269
of regional services commission, 602.22

zoning. *See* land use bylaws
zoning caveat, 697
Zoom meetings. *See* electronic meetings

Printed on Recycled Paper