
2022 Municipal Accountability Program Report

Summer Village of Yellowstone



Municipal Affairs

Summer Village of Yellowstone 2022 Municipal Accountability Program Report

The Municipal Accountability Program is intended as a program of support and collaboration for municipal Chief Administrative Officers to either confirm compliance with requirements of municipal legislation or to identify concerns and develop corrective solutions where needed. The scope of this report is limited to confirming the compliance or lack of compliance with mandatory legislative requirements. The content of the report does not constitute an opinion on the legal effectiveness of any documents or actions of the municipality, which should be determined in consultation with independent legal advice.

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Section 1: Introduction

1.1 Our Commitment

Alberta Municipal Affairs is committed to assisting municipalities in providing well-managed, accountable local government to Albertans. To achieve this, Municipal Affairs plays an important role in assisting and supporting municipalities in Alberta through various programs to foster capacity building, transparency and accountability, which are essential elements for responsible local government.

The *Municipal Government Act (MGA)*, which provides the legislative framework for local government in Alberta, has numerous mandatory requirements that may at times seem overwhelming and difficult to manage for municipalities. Municipalities are also bound by other statutes and corresponding regulations that fall under the purview of Municipal Affairs. Compliance with these statutes and regulations is essential to good governance, the successful operation of a municipality and the viability, safety and well-being of a community. The Municipal Accountability Program is designed to help municipal officials successfully meet the challenges involved in responding to this wide range of legislative needs.

1.2 The Municipal Accountability Program

With a focus on supporting municipalities in continuing to strengthen municipal accountability and transparency, the purpose of this program is to:

- support municipalities in strengthening their knowledge of mandatory legislative requirements with a primary focus on the *MGA*;
- support municipalities in achieving legislative compliance;
- support municipalities in being well-managed, accountable and transparent; and
- provide a collaborative partnership between Municipal Affairs and municipalities to address legislative discrepancies that may exist.

The Municipal Accountability Program consists of multi-year cycle reviews, ordered by the Minister under Section 571 of the *MGA*. While this program is available to all municipalities, upon the request of a council and with the approval of the Minister, municipalities with populations of 2,500 or less are automatically scheduled for a visit once every five years. The Summer Village of Yellowstone was randomly selected for a municipal accountability review in 2022.

Working with the chief administrative officer (CAO), support is provided to mitigate any minor legislative gaps that may be identified. Ministry staff work with CAOs to validate compliance, identify gaps, provide resource information, and develop corrective solutions where needed. The outcome of this program will be strong, well-managed, accountable municipalities and a strong collaborative relationship between the CAOs and the ministry.

The results of the Summer Village of Yellowstone review, contained in this report, are offered to support the municipality's efforts in achieving its goals for ongoing legislative compliance with the *MGA* and its associated regulations, as well as other legislation under the responsibility of Municipal Affairs.

Section 2: Executive Summary

2.1 Methodology

The Municipal Accountability Program consists of a review of council meeting minutes, municipal bylaws, and other municipal documents. A visit and interview with summer village administration is also included. These components assist in determining areas where the municipality is in compliance with legislative requirements, and to identify any areas that require improvement to achieve compliance with the many requirements the *MGA* and other legislation imposes on municipalities.

Municipal Affairs staff met with summer village administration on September 1, 2022 by electronic means. This virtual format was used to complete the on-site portion of the Municipal Accountability Program review and to examine compliance with mandatory requirements of the *MGA* and other legislation under the purview of Municipal Affairs.

Summer Village of Yellowstone is commended for their cooperation and assistance throughout the review. As well as the time commitment during the site visit, municipal staff promptly responded to questions and provided documentation as requested.

Ministry staff appreciate this additional time and effort and recognize the commitment to the well-being and success of the municipality demonstrated by summer village administration.

2.2 Legislative Compliance

Overall the review findings are positive. The areas in which the municipality is meeting mandatory legislative requirements include:

- chief administrative officer evaluation;
- provision of information;
- signing of municipal documents;
- public presence at meetings;
- organizational meeting;
- special meetings;
- regular meeting change notice;
- quorum;
- voting;
- pecuniary interest;
- establishment of the chief administrative officer position;
- property tax bylaw;
- discretionary bylaws: borrowing;
- discretionary bylaws: burning;
- passing bylaws;
- bylaw revisions and amendments;
- public participation policy;
- capital budget;
- financial records and receipts;
- municipal accounts;
- fidelity bond;
- management letter;
- assessment roll;
- tax roll;
- prepare tax notices;
- content of assessment notices;
- subdivision authority;
- listing and publishing policies related to planning decisions;
- municipal emergency organization;
- municipal library board; and
- system library board.

2.3 Legislative Gaps

Specific areas where the municipality is required to take action to achieve compliance are included below along with the page numbers which detail the legislative requirements and the gaps to be addressed:

- requirement to designate a place for the municipal office ([page 10](#));
- requirement to offer orientation training ([page 11](#));
- requirement to close meetings in accordance with the *MGA* and *FOIPP* ([page 17](#));
- requirement for council to only act by resolution or bylaw ([page 21](#));
- requirement for council meeting minutes to be documented in accordance with the *MGA* ([page 25](#));
- requirement for the code of conduct bylaw include all legislative requirements ([page 26](#));
- requirement to establish a local and a composite assessment review board by bylaw ([page 30](#));
- requirement to establish a bylaw enforcement officer bylaw ([page 31](#));
- requirement for the procedural bylaw to be in accordance with the *MGA* ([page 32](#));
- requirement to adopt an operating budget ([page 38](#));
- requirement for the municipality to appoint an auditor, ensure the audited statements are submitted to the ministry on time and approved by council ([page 43](#));
- requirement for the salary and benefits to include those of all designated officers ([page 44](#));
- requirement for a municipality to implement a three-year operating plan and a five-year capital plan ([page 46](#));
- requirement for the content of tax notices to be in accordance with the *MGA* ([page 51](#));
- requirement to certify the date of mailing the tax notices and advertise the sending of assessment notices ([page 52](#));
- requirement to prepare a tax arrears list ([page 53](#));
- requirement to conduct a tax sale ([page 54](#));
- requirement to establish a municipal development plan in accordance with the *MGA* ([page 55](#));
- requirement to establish a land use bylaw in accordance with the *MGA* ([page 56](#));
- requirement to establish a development authority ([page 58](#));
- requirement to establish a subdivision and development appeal board ([page 59](#));
- requirement for election officers to be appointed and sign the appropriate oath/statement ([page 62](#));
- requirement for nomination forms to be submitted in accordance with the *LAEA* ([page 63](#));
- requirement to retain the ballot account ([page 64](#));
- requirement to dispose of election material in accordance with the *LAEA* ([page 65](#)); and
- requirement for candidates to submit campaign disclosure statements ([page 66](#)).

2.4 Next Steps

This report contains a complete summary of the Municipal Accountability Program review including legislative requirements, comments and observations, recommendations for actions, as well as links to resources to assist the municipality.

A response by the municipality is required that includes a plan detailing the actions to be taken to rectify the legislative gaps identified in this report. This response must be submitted to Municipal Affairs within eight weeks of receiving this report. For your municipality's convenience, this report has been formatted to provide space in each section for responses to the findings on each particular area of non-compliance; however, your municipality is not required to use this report to provide its responses and may prefer instead to develop a customized document for the responses and implementation plan.

Ministry staff are available to provide support and additional resources to guide the municipality through the development of the plan and to successfully address the legislative gaps identified. The review will formally conclude upon receipt of documentation confirming that all items have been addressed.

Section 3: Municipal Accountability Review Findings

3.1 General

1. Municipal Office

Legislative requirements: MGA 204

1. Has council named a place as its municipal office?

Comments/Observations: Resolution 122-21 establishes the municipal office location as 4808-51 St, Onoway, AB to December 31, 2021. There is no current resolution establishing the municipal office.

Meets Legislative Requirements: No

Recommendations/Action Items: A current resolution naming the location of the municipal office is required.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

Yellowstone will pass a resolution at their May 2023 Council meeting naming the Municipal office as 500 Morin Drive and that appointments must be made in advance.

2. Orientation Training

Legislative requirements: MGA 201.1

1. How was orientation training offered to elected officials following the 2021 general election and any subsequent by-elections?

Comments/Observations: The code of conduct bylaw requires that councillors attend orientation training offered by the municipality. While information was provided to council at the August 15, 2022 organizational meeting, the information did not include all topics required by the legislation.

Meets Legislative Requirements: No

Recommendations/Action Items: Orientation training meeting the requirements of section 201.1 of the *MGA* must be offered to council.

Resources: Municipal Affairs provides documents to assist CAOs with orientation including:

- [What Every Councillor Needs to Know](#)
- [Pecuniary Interest](#)
- [Closed Meetings of Council](#)
- [Procedural Bylaw and Agenda](#)

In addition, Municipal Affairs also provides workshops to set out the roles and responsibilities of council, councillors, the CAO, and staff: [Roles and Responsibilities Workshop](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

The required orientation training addressing the previously missed required topics found in section 201.1 of the *MGA* will be brought to Council's attention at the June 2023 Council meeting.

3. Chief Administrative Officer Evaluation

Legislative requirements: *MGA 205.1*

1. Has council provided the CAO with an annual written performance evaluation?

Comments/Observations: A policy is place requiring that the CAO receive an annual evaluation. An evaluation was conducted on November 25, 2022.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

4. Provision of Information

Legislative requirements: *MGA 153.1*

1. When information regarding the operation or administration of the municipality is requested by a councillor, how does the CAO provide information to all of council as soon as practicable?

Comments/Observations: Emergent issues are shared immediately by email to all members of council and routine matters are presented to council as correspondence.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Signing of Municipal Documents

Legislative requirements: MGA 213

1. Are the minutes of council meetings signed by:
 - the person presiding at the meeting; and
 - a designated officer?
2. Are the bylaws of a municipality signed by:
 - the chief elected official; and
 - a designated officer?
3. Are agreements, cheques, and other negotiable instruments signed by:
 - the chief elected official or another person authorized by council, and by a designated officer; or
 - by a designated officer acting alone if so authorized by council?

Comments/Observations: Motion 173-21 appoints the CAO as signing authority effective January 1, 2022 and motion #10922 establishes signing authority for cheques and other negotiable instruments. The motion includes the provision that a signature of both a member of council and the CAO. Minutes and bylaws of the municipality are signed by the chief elected official and a designated officer.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

6. Repair of Roads, Public Places, and Public Works (for discussion only)

Legislative requirements: MGA 532

Each municipality must ensure that 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, are kept in a reasonable state of repair by the municipality, having regard to:

- the character of the road, public place or public work; and
- the area of the municipality in which it is located.

1. Is the municipality aware of this section?
2. What does the municipality do to support this requirement?
3. Is the above supported through the annual budget?
4. Is the municipality aware of the level of risk and liability if the municipality fails to perform its duty outlined in section 532?

Comments/Observations: The municipality is encouraged to review all policies and practices in place. In the event the policies and practices established set specific service levels, it may be appropriate to review the service levels and seek the necessary advice to ensure that the service levels are appropriate and are being followed.

3.2 Meetings

1. Public Presence at Meetings

Legislative requirements: *MGA 197(1)*, [Meeting Procedures \(COVID-19 Suppression\) Regulation 50/2020](#)

1. Are council and council committee meetings held in public?

Comments/Observations: Meetings are held with the public present in accordance with the legislation.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Closed Meetings

Legislative requirements: MGA 197

1. Before closing all or a part of a meeting to the public:

- Is a resolution passed to indicate what part of the meeting is to be closed?
- Does the resolution identify what exception to disclosure under the *Freedom of Information and Protection of Privacy Act (FOIPP)* applies to the part of the meeting that is to be closed?
- Are members of the public notified once the closed portion of the meeting is concluded?

Comments/Observations: The minutes of the January 21, 2022 meeting record a resolution to go into closed session. The resolution does not include the exception disclosure under *FOIPP* as required by section 197.

Meets Legislative Requirements: No

Recommendations/Action Items: Any resolution to go to closed session must include the basis on which, under an exception to disclosure in Division 2 of Part 1 of the *FOIPP*, the part of the meeting is to be closed.

Resources: Municipal Affairs has developed an online resource for municipalities regarding closed meetings: [Closed Meetings of Council \(Municipal Affairs\)](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

Completed – At Yellowstone’s November 25, 2022 Council meeting the closed meeting included the FOIPP reason/description in the motion.

3. Organizational Meeting

Legislative requirements: *MGA 150, 152, 159(1), 192*, [MO No. MSD:036/20](#)

1. Is an Organizational Meeting held annually?
2. Is a chief elected official (CEO) appointed (not a requirement if the CEO is elected at large or it is included in the procedural bylaw)?
3. Is a Deputy CEO appointed?

Comments/Observations: The organizational meeting was held on August 20, 2022. A CEO and deputy CEO were appointed.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Special Meetings

Legislative requirements: MGA 194

1. Has a special council meeting been held?
2. Was the proper notification provided to the public?
3. If less than 24 hours was provided as notification, was the appropriate documentation signed by two-thirds of council?
4. Was there a need to change the agenda for the special meeting?
5. If the agenda was modified, was all of council present at the meeting to approve the change?

Comments/Observations: A special council meeting was held on May 13, 2022. 24 hours' notice was provided to council and the public. The agenda of the meeting was not changed.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Regular Meeting Change Notice

Legislative requirements: MGA 193

1. Has the date, time or place of a regularly scheduled meeting been changed?
2. Was at least 24 hours' notice of the change provided to any councillors not present at the meeting at which the change was made, and to the public?

Comments/Observations: The minutes of the January 21, 2022 meeting contain resolution 019-22 cancelling the February 18, 2022 regular council meeting. This notice meets the requirements of the legislation.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.3 Meeting Procedures

1. Authority to Act

Legislative requirements: *MGA 180-181*

1. Are resolutions or bylaws passed in an open public meeting?

Comments/Observations: A review of past meeting minutes indicate that direction is occasionally given to administration without a motion (e.g., provision of a financial report to Council – January 21, 2022, updated Action Items List – January 21, 2022).

Meets Legislative Requirements: No

Recommendations/Action Items: All decisions of council must be formalized through a council resolution or by bylaw that is passed in an open public meeting, with a quorum present.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

All meetings since the January 21, 2022 Council meeting reflect both a resolution number and “carried” after each motion.

2. Quorum

Legislative requirements: *MGA 167*

1. Is a majority of council present at the meeting to exercise their authority to act under sections 180 and 181?

Comments/Observations: The Summer Village of Yellowstone council consists of three elected officials. The minutes that were reviewed met the quorum requirements.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Voting

Legislative requirements: _____ 182-185

1. Does each councillor participate in voting (unless an abstention is required or permitted and is noted)?
2. Is an abstention from voting recorded in the minutes?
3. Is the request for a recorded vote made prior to the vote being taken?

Comments/Observations: There were no abstentions and no requests for recorded votes noted in the meeting minutes reviewed. The voting documented in the council meeting minutes met the legislative requirements.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Pecuniary Interest

Legislative requirements: _____ 172

1. When a pecuniary interest is declared:

- is the general nature of the pecuniary interest disclosed?
- has the councillor abstained from voting on any question relating to the matter?
- has the councillor abstained from any discussion on the matter if applicable? and
- has the councillor left the room if applicable?

Comments/Observations: The minutes reviewed did not contain a disclosure of pecuniary interest. Reference to a resource is provided below in the event a pecuniary interest situation arises in the future.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Municipal Affairs has prepared a document that describes pecuniary interest, exceptions and the procedures for disclosure: [Pecuniary Interest](#).

5. Council Meeting Minutes

Legislative requirements: MGA 172, 184, 185, 197, 208, 230

1. Are the minutes recorded in the English language?
2. Do the minutes include the names of the councillors present at the council meeting?
3. Are the minutes given to council for adoption at a subsequent council meeting?
4. Are recorded votes documented?
5. Are abstentions from public hearings recorded?
6. Are the minutes recorded in accordance with section 230 of the *MGA* when a public hearing is held?
7. Are the minutes kept safe?

Comments/Observations: The minutes are recorded in the English language and contain the names of the councillors present at the meeting. Minutes are provided for adoption at a subsequent council meeting. There were no recorded votes within the minutes reviewed. Absences from meetings are recorded in the minutes.

The minutes record that the public hearing for bylaw 216-2020 took place outside a regular council meeting. This is contrary to section 216.4(2)(b) of the *MGA* requiring that public hearings be conducted during regular or special council meetings.

Meets Legislative Requirements: No

Recommendations/Action Items: Public hearings must be conducted during regular or special council meetings.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Affairs provides the following resource to assist CAOs in the preparation of council meeting minutes: [The Preparation of Meeting Minutes for Council \(Municipal Affairs\)](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

When Yellowstone holds a public hearing in the future (none currently scheduled) they will be held in conjunction with a council meeting or special Council meeting.

3.4 Mandatory Bylaws

1. Code of Conduct

Legislative requirements: *MGA 146.1*, [Code of Conduct for Elected Officials Regulation 200/2017](#)

1. Has a code of conduct governing the conduct of councillors been established by bylaw?
2. Does the bylaw apply to all councillors equally?
3. Are there sanctions for breaching the code of conduct?
4. Does the bylaw include the following topics:
 - representing the municipality;
 - communicating on behalf of the municipality;
 - respecting the decision-making process;
 - adherence to policies, procedures and bylaws;
 - respectful interactions with councillors, staff, the public and others;
 - confidential information;
 - conflicts of interest;
 - improper use of influence;
 - use of municipal assets and services; and • orientation and other training attendance?
5. Has a complaint system been established within the bylaw?
6. Does the complaint system address:
 - who may make a complaint alleging a breach of the code of conduct;
 - the method by which a complaint may be made;
 - the process to be used to determine the validity of a complaint; and
 - the process to be used to determine how sanctions are imposed if a complaint is determined to be valid?
7. Has the code of conduct been reviewed in the last four years?

Comments/Observations: Bylaw 200 establishes a code of conduct for the municipality. The bylaw applies to all members equally. While the bylaw contains all the mandatory elements, the sanctions within the bylaw do not comply with the regulation. The bylaw is not required to include all sanctions provided for in the regulation, but may not exceed them. Sanctions c), e), and f) do not fall within the sanctions permitted by the regulation.

The bylaw was due for review no later than June 15, 2022.

Meets Legislative Requirements: No

Recommendations/Action Items: The bylaw must be amended or replaced to ensure it conforms to the sanctions provided for in the regulation.

Resources: The [Councillor Code of Conduct: A Guide for Municipalities](#) is a tool developed by Alberta Municipalities (ABmunis), in partnership with the Rural Municipalities of Alberta (RMA) and Alberta Municipal Affairs, to help municipalities develop their local codes of conduct.

The resource is divided into two parts:

1. The first part is an explanation of codes of conduct and what the legislative amendments require.
2. The second part is a template that municipalities can use and adapt to their local context: [Access the Word version of the bylaw template.](#)

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

The Code of Conduct bylaw will be corrected at the February 2024 Council meeting or sooner.

2. Establishment of the Chief Administrative Officer Position

Legislative requirements: *MGA 205*

1. Is there a bylaw establishing the position of CAO?
2. Is there a council resolution that appoints the current CAO?

Comments/Observations: Bylaw 223-2021 establishes the position of CAO and resolution 168-21 appoints the CAO.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Property Tax Bylaw

Legislative requirements: *MGA 353-359*, [Matters Relating to Assessment Sub-classes Regulation 202/2017](#)

1. Is a property tax bylaw passed annually?
2. Are the rates in accordance with the:
 - assessment class (section 297);
 - Matters Relating to Assessment Sub-classes Regulation; and
 - municipal assessment sub-class bylaw (if required)?
3. Does the tax rate bylaw maintain a maximum 5:1 tax ratio between residential and non-residential assessment classes?
4. Are the requisitions accounted for (Alberta School Foundation Fund, Seniors, Designated Industrial Property)?
5. Are the calculations correct?
6. Is there a minimum tax applied as per section 357?

Comments/Observations: Bylaw 227-2022 was passed on April 22, 2022. All required requisitions are accounted for. While not a contravention of legislation, section 2 of the bylaw appears to reference the special tax as the minimum tax and is somewhat unclearly worded. Language which more clearly states that the value of the minimum tax payable is equal to the amount of any special taxes might be considered.

Bylaw 226-2022 Special Tax Bylaw was passed on April 22, 2022. The bylaw meets the requirements of sections 382-385 of the *MGA* with respect to purpose and content. The estimated expenditures for the special tax are included in the 2022 budget.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Assessment Review Boards

Legislative requirements: *MGA 454-456*, [Matters Relating to Assessment Complaints Regulation 201/2017](#)

1. Has a local assessment review board been established?
 - Are at least three members appointed to this board?
 - Is the term of the office of each member appointed established?
 - Has council prescribed the remuneration and expenses, if any, payable to each member?
 - Has council designated one of the members appointed as chair and prescribed the chair's term of office, remuneration, if any, and expenses?
 - Have the appointed members received the mandatory training?
2. Is a composite assessment review board established?
 - Are at least two members appointed to this board?
 - Is the term of the appointment established?
 - Has council prescribed the remuneration and expenses, if any, payable to each member?
 - Has council designated one of the members appointed as chair and prescribed the chair's term of office, remuneration, if any and expenses?
 - Have the appointed members received the mandatory training?
3. Has a person been appointed as the clerk and received the mandatory training?
4. Has the municipality jointly established the local assessment review board, composite assessment review board, or both, with one or more other municipalities?
 - Have the member councils jointly designated one of the board members as chair?
 - Have the member councils jointly prescribed the chair's term of office and the remuneration and expenses, if any, payable to the chair?
 - Have the member councils jointly appointed the clerk of the assessment review boards?

Comments/Observations: Bylaw 218-2021 establishes the ARB clerk as a designated officer for the municipality. The bylaw enables an agreement with the Capital Region Assessment Services Commission for the provision of ARB services and establishes a local assessment review board and a composite assessment review board.

Although resolution 119-21 appointed a clerk of the ARB, bylaw 218-2021 requires that the members, chair, and clerk be appointed annually. A review of the 2022 minutes did not include the appointment of the ARB clerk. In addition, the minutes of 2021 and 2022 do not include resolutions appointing members or chair of either board. Information regarding the term and remuneration payable to members was not available.

Meets Legislative Requirements: No

Recommendations/Action Items: Resolutions appointing the members, clerk, and chair of both the LARB and CARB are required.

Resources: Municipal Affairs has developed a website to assist municipalities with respect to [Assessment Review Boards](#). In addition, Municipal Affairs Assessment Advisors are available to provide general support by calling toll-free 310-0000 and then 780-422-1377.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required, please provide the date of approval and resolutions of council and/or bylaw numbers.

Completed - This was corrected at the March 17, 2023, Council meeting.

5. Bylaw Enforcement Officers

Legislative requirements: MGA 555-556

1. Has the municipality passed a bylaw enforcement officer bylaw?
2. Are the powers and duties established within the bylaw for the bylaw enforcement officer?
3. Does the bylaw include:
 - disciplinary procedures;
 - penalties; and
 - an appeal process?
4. Have all individuals who perform bylaw enforcement within the municipality taken the official oath?

Comments/Observations: Bylaw 149 established the position of bylaw enforcement officer for the municipality but this bylaw was repealed by bylaw 211 which relates to peace officers. Bylaw 211 does not comply with the requirements of sections 555556 of the *MGA* to have a bylaw enforcement officer bylaw. The bylaw does not specify the powers and duties of bylaw enforcement officers and which establish the disciplinary procedures, penalties for misuse of power and an appeal process.

Meets Legislative Requirements: No

Recommendations/Action Items: A bylaw is required which specifies the powers and duties of bylaw enforcement officers and which establish the disciplinary procedures, penalties for misuse of power and an appeal process.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be corrected at the March 20245 Council meeting or sooner.

3.5 Discretionary Bylaws

1. Procedural Bylaw

Legislative requirements: MGA 145

1. Does the municipality have a procedural bylaw?

Comments/Observations: Bylaw 201 was passed on June 15, 2018. The bylaw includes section III.5 allowing provisions of the bylaw to be suspended by resolution. This section is in contravention of section 191 of the *MGA*, which provides that a bylaw may only be changed through the passing of another bylaw. In addition, VIII.1.(c) permits the cancellation of a regular council meeting with less 24 hours' notice by two-thirds of the members. This is contrary to section 193(3)(b) which requires 24 hours' notice as well as section 180(1) which states that council may act only by resolution or bylaw passed at a council meeting held in public at which quorum is present (181(1)).

Section XVI.1 (d) provides that a member may be ordered to leave the meeting via a majority vote of council. It is the position of Municipal Affairs that the expulsion of a councillor contravenes section 153(c) of the *MGA* by preventing a member of council from fulfilling their legislated duty to participate in council meetings.

As a reference note – the *MGA* has been updated to remove the automatic appointment of the mayor as ex-officio member of council boards and committees. It is recommended that section 154 be consulted when considering amendments to the bylaw.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 201 must be amended or replaced to ensure it complies with sections 153, 191, 180, and 181 of the *MGA*.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be corrected at the April 2024 Council meeting or sooner.

2. Borrowing Bylaw

Legislative requirements: *MGA 251-259*, [Debt Limit Regulation 255/2000](#)

1. Does the municipality have any debt?
2. Has the borrowing been authorized by a borrowing bylaw?
3. Does the borrowing bylaw set out:
 - the amount of money to be borrowed and, in general terms, the purpose for which the money is borrowed;
 - the maximum rate of interest, the term and the terms of repayment of the borrowing; and
 - the source or sources of money to be used to pay the principal and interest owing under the borrowing?
4. Was the borrowing bylaw advertised (if required)?

Comments/Observations: Bylaw 224-2021 enables the borrowing of funds for the purpose of operating expenditures. As the term of the borrowing was less than 3 years, the bylaw was not required to be advertised. The bylaw includes the purpose, term, annual rate of interest and source of funds for repayment of the borrowing.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Burning

Legislative requirements: *MGA 180, 181*

1. Does the municipality have a bylaw governing open burning?

Comments/Observations: Bylaw 187 was passed on May 17, 2016. The bylaw governs open burning within the municipality. The bylaw complies with *MGA* requirements.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.6 Bylaw Procedures

1. Passing Bylaws

Legislative requirements: *MGA 187-189*

1. Are bylaws given three distinct and separate readings?
2. If all readings are conducted at one council meeting, is there a resolution passed that gives unanimous consent to consider third reading?

Comments/Observations: The minutes for November 19, 2021 record the adoption of Bylaw 224-2021 – Short Term Borrowing. The minutes reflect second reading, a unanimous motion to proceed to third reading and third reading. While this is not contrary to legislation, it is noted that s.187(4) of the *MGA* requires unanimous consent for third reading only when all three readings are presented at one council meeting. Bylaw 225-022 was adopted with all readings at one meeting with the minutes recording unanimous consent to consider third reading.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Bylaw Revisions and Amendments

Legislative requirements: MGA 63-69, 191, and 692

1. Are revision bylaws limited to:
 - consolidation of two or more bylaws;
 - altering citation; and
 - changes that do not materially affect a bylaw (clerical, technical, grammatical, or typographical)?
2. Does the title of the bylaw indicate that it is a revision bylaw?
3. Has the CAO certified in writing the revision prior to the bylaw being given first reading?
4. How are schedules to bylaws amended (e.g., fees charges or rate schedules)?
5. Have there been amendments to a bylaw that initially required advertising?
6. Was the amending bylaw advertised?
7. Are bylaws amended or repealed in the same way as the original bylaw was enacted?

Comments/Observations: The summer village does not use revision bylaws, but instead repeals and replaces bylaws. There are no amending bylaws.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.7 Mandatory Policies

1. Public Participation Policy

Legislative requirements: *MGA 216.1*, [Public Participation Policy Regulation 193/2017](#)

1. Has a public participation policy been passed?
2. Does the policy identify:
 - types or categories of approaches the municipality will use to engage the public; and
 - types and categories of circumstances in which the municipality will engage with the public?
3. Is the public participation policy available for public inspection?
4. Has the public participation policy been reviewed by council in the last four years?

Comments/Observations: The public participation policy was adopted February 8, 2019. The policy meets the requirements of the legislation. The policy is available on the summer village's website.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.8 Finance

1. Operating Budget

Legislative requirements: *MGA 242, 243, 244, 248, 248.1*

1. Has an operating budget been adopted for each calendar year?
2. Does the operating budget include the estimated amount of each of the following expenditures and transfers:
 - the amount needed to provide for the council's policies and programs;
 - the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;
 - the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board, or its obligations for services funded under an intermunicipal collaboration framework (not applicable until April 1, 2020);
 - the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;
 - 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;
 - the amount to be transferred to reserves;
 - the amount to be transferred to the capital budget; and
 - the amount needed to recover any shortfall as required under section 244?
3. Does the operating budget include estimated amounts of each source of revenue (taxes, grants, service fees)?
4. Are the estimated revenues and transfers sufficient to pay the estimated expenditures?
5. Does the budget align with the property tax rate bylaw?
6. Has council established procedures to authorize and verify expenditures that are not included in a budget?

Comments/Observations: An interim budget was passed on January 21, 2022 via resolution 006-22. The final combined operating and capital budget was approved on March 18, 2022 by resolution 027-22. The operating budget contains the estimated amounts for revenues, expenses, and transfers in accordance with the above identified legislative requirements. The estimated revenues are sufficient to pay the estimated expenses, and the budget aligns with the property tax bylaw.

Expenses not included in a budget are brought to council for approval by resolution.

Expenses were incurred between January 1, 2022 and the passing of the interim budget. Section 248(1)(a) of the *MGA* states that council may only make an expenditure which is included in an operational or capital budget or otherwise authorized by council.

Meets Legislative Requirements: No

Recommendations/Action Items: An interim or annual operating budget must be passed by January 1.

Resources: Municipal Affairs Financial Advisors are available to provide general financial support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

Completed – The 2023 Operating budget was passed November 25, 2022.

2. Capital Budget

Legislative requirements: MGA 245, 246, 248.1

1. Has a capital budget for each calendar year been adopted?
2. Does the capital budget include the estimated amount for the following:
 - the amount needed to acquire, construct, remove or improve capital property;
 - the anticipated sources and amounts of money to pay the costs to acquire, construct, remove or improve capital property; and
 - the amount to be transferred from the operating budget?

Comments/Observations: A combined operating and capital budget was prepared for 2022. The combined budget met all the requirements for a capital budget and was approved on March 18, 2022 by resolution 027-22.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Financial Records and Receipts

Legislative requirements: MGA 268.1

1. Are accurate records and accounts kept of the municipality's financial affairs?
2. Are actual revenues and expenditures of the municipality, compared with the estimates, reported to council as often as council directs?
3. Are revenues of the municipality collected and controlled, and receipts issued in the manner directed by council?

Comments/Observations: The summer village uses MuniWare to maintain their financial records. Council is provided with revenue, expense and variance reports quarterly. Bank requisitions are provided to council at each council meeting.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Municipal Accounts

Legislative requirements: *MGA 270*

1. Is all money belonging to or held by the municipality deposited into a financial institution designated by council?

Comments/Observations: Resolution 110-21 establishes ATB as the municipality's financial institution. Banking records confirm ATB Financial holds the financial assets of the summer village.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Fidelity Bond

Legislative requirements: MGA 212.1

1. Does the municipality annually obtain a fidelity bond or equivalent insurance?
2. Does the bond or insurance cover:
 - the CAO of the municipality;
 - the designated officers of the municipality; and
 - other employees of the municipality?

Comments/Observations: The village has insurance through AMSC Insurance Services Ltd. Based on information provided, insurance was in place.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

6. Auditor, Audited Financial Statements, Auditor Report

Legislative requirements: *MGA 276, 280, 281*, [Debt Limit Regulation 255/2000](#)

1. Has one or more auditors for the municipality been appointed?
2. Are annual financial statements of the municipality prepared for the immediately preceding year?
3. Do the financial statements include:
 - the municipality's debt limit; and
 - the amount of the municipality's debt as defined in the regulations under section 271?
4. Are the financial statements, or a summary of them, and the auditor's report on 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?
5. Has council received the auditor's report on the annual financial statements and financial information return of the municipality?

Comments/Observations: Resolution 112-21 appointed the auditor for the municipality. The annual financial statement includes information on the municipality's debt and debt limit. Council received the 2021 audited financial statement on May 13, 2022 which is after the May 1 deadline.

Meets Legislative Requirements: No

Recommendations/Action Items: The audited financial report must be made available to the public in a manner that council considers appropriate no later than May 1 in accordance with section 276(3).

Resources: Municipal Affairs Financial Advisors are available to provide general financial support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This Year's 2022 Audit will be completed prior to the May 1 deadline, and is on the upcoming Council agenda for the April 21, 2023 Council meeting.

7. Salary and Benefits

Legislative requirements: *MGA 217*, [Supplementary Accounting Principles and Standards Regulation 313/2000](#)

1. Has information been provided on the salaries of councillors, the chief administrative officer and all designated officers of the municipality, including the assessor?

Comments/Observations: The audited financial statement includes information on the salaries and benefits of the councillors, chief administrative officer, and 6 designated officers of the municipality. Five designated officers were identified as being established by bylaw: assessor, peace officer, ARB clerk, development officer (171-11 LUB section 11), subdivision officer (171-11 LUB section 12). There was no information available identifying or establishing the sixth designated officer.

Meets Legislative Requirements: No

Recommendations/Action Items: The municipality's bylaws must be reviewed to identify designated officers and ensure that accurate information is provided to the auditor.

Resources: Municipal Affairs Financial Advisors are available to provide general financial support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This issue will be reviewed at the May 2023 Council meeting.

8. Management Letter

Legislative requirements: MGA 281(3)

1. Has council received a separate auditor's report on 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?

Comments/Observations: Council received a separate letter from the auditor indicating that no significant financial management concerns were identified.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

9. Three-Year Operating and Five-Year Capital Plans

Legislative requirements: *MGA 283.1*, [Municipal Corporate Planning Regulation 192/2017](#)

1. Has the municipality prepared a written plan respecting its anticipated financial operations over a period of at least the next three financial years and does it include the following;
 - a. major categories of expenditures and revenues;
 - b. annual surplus/deficit;
 - c. accumulated surplus/deficit?
2. Has the municipality prepared a written plan respecting its anticipated capital property additions over a period of at least the next five financial years and does it include;
 - a. anticipated expenditures; and
 - b. anticipated sources of revenue?
3. Does the three-year operating plan or the five-year capital plan include the current financial year in which the financial plan or capital plan is prepared?
4. Has council reviewed and updated its financial plan and capital plan annually?

Comments/Observations: A compliant three year operating and five year capital plan was approved for 2021. The plan was not reviewed and updated for 2022.

Meets Legislative Requirements: No

Recommendations/Action Items: A three year operating and five year capital plan must be prepared and updated annually.

Resources: Municipal Affairs has created a guide to assist municipalities getting started with multi-year financial planning: [New Legislative Requirements for Municipal Financial & Capital Plans](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

The three-year operating plan was passed at the November 25, 2022, Council meeting. The five-year capital plan will be completed at the August 2023 Council meeting or sooner.

3.9 Assessment and Taxation

1. Assessment Roll

Legislative requirements: MGA 210, 284.2(1), 307

1. Has the assessor been established as a designated officer by bylaw?
2. Has a person who has the qualifications as set out in the Municipal Assessor Regulation 347/2009 been appointed to the position of designated officer to carry out the functions of a municipal assessor?
3. Is the assessment roll available for inspection?
4. Is there a fee for this?
5. Does the municipality have a bylaw to establish this fee?

Comments/Observations: Bylaw 151 was passed September 28, 2005. The bylaw establishes the assessor as a designated officer and appoints Dan Kanaka to the position. The appointment of the assessor was confirmed by resolution 111-22. The assessment roll is available for inspection and there is no fee required.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Tax Roll

Legislative requirements: MGA 327, 329

1. Has an annual tax roll been prepared for the municipality?
2. Does the tax roll include the following:
 - a description sufficient to identify the location of the property or business;
 - name and mailing address of the taxpayer;
 - the assessment;
 - the name, tax rate, and amount of each tax imposed in respect of the property or business;
 - the total amount of all taxes imposed in respect of the property or business;
 - the amount of tax arrears; and
 - if the property is subject to an agreement between the taxpayer and the municipality (section 347 or 364)?

Comments/Observations: An annual tax roll has been completed and contains the required legislated content. As the visit was done electronically, the summer village's property tax software was not reviewed.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Assessment and Tax Notice

Legislative requirements: *MGA 308, 333*

1. Does the municipality provide for a combined property assessment and tax notice?
2. Are assessment notices prepared annually for all assessed property, other than designated industrial property, shown on the assessment roll?
3. Are assessment notices sent to assessed persons?
4. Are tax notices prepared annually for all taxable property and businesses shown on the tax roll of the municipality?
5. Are the tax notices sent to the taxpayers?

Comments/Observations: Combined assessment and tax notices are prepared annually and sent to taxpayers in accordance with *MGA* requirements.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Content of Assessment Notices

Legislative requirements: MGA 303, 308.1, 309

1. Has the assessor set a notice of assessment date, which must be no earlier than January 1 and no later than July 1?
2. Has the assessor set additional notice of assessment dates for amended and supplementary assessment notices? Are those notice of assessment dates later than the date that tax notices are required to be sent under Part 10?
3. Does the municipal assessment notice show the following:
 - the same information that is required to be shown on the assessment roll;
 - the notice of assessment date;
 - a statement that the assessed person may file a complaint not later than the complaint deadline; and
 - information respecting filing a complaint in accordance with the regulations?

Comments/Observations: The assessor set a notice of assessment date of May 25, 2022 and the combined assessment and tax notice contains the required assessment information, the notice of assessment date, a statement that an assessed person may file a complaint and information on how to file an assessment complaint in accordance with legislation.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

5. Content of Tax Notices

Legislative requirements: MGA 334

1. Does the municipal property tax notice show the following:
 - the same information that is required to be shown on the tax roll;
 - the date the tax notice is sent to the taxpayer;
 - the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;
 - 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;
 - the name and address of the designated officer with whom a complaint must be filed;
 - the dates on which penalties may be imposed if the taxes are not paid; and
 - information on how to request a receipt for taxes paid?

Comments/Observations: The combined assessment and tax notice includes the required information from the tax roll, the date the notice is sent to the taxpayer, the amount of the requisitions, the date on which penalties may be imposed.

The notice does not include information on how to request a receipt for taxes paid as required by s.334(1)(f.1) of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: The tax notice must include information on how to request a receipt for taxes paid.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This correction will take place May 2023 when the tax notices are sent out.

6. Notice and Certification

Legislative requirements: MGA 311, 335, 336

1. Has the municipality published 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. Has a designated officer certified the date the tax notices were sent?
3. Have the tax notices been sent before the end of the year in which the taxes were imposed?

Comments/Observations: The required notice was not published and no certification by a designated officer was prepared. The tax notices were sent before the end of the year in which the taxes were imposed.

Meets Legislative Requirements: No

Recommendations/Action Items: The municipality must publish a notice that assessment notices have been sent and a designated officer must certify the date tax notices were sent.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

The certification will take place May 2023 when the tax notices are prepared and sent out.

7. Tax Arrears List

Legislative requirements: MGA 412, 436.03

1. Has a tax arrears list been prepared showing the parcels of land in the municipality in respect of which there are tax arrears?
2. Has the list been sent to the Registrar and to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act*?
3. Has the list been posted in a place that is accessible to the public during regular business hours?
4. Were persons notified who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar?

Comments/Observations: The tax arrears list was not posted or submitted prior to March 31 of the taxation year as required by s.412 of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: A tax arrears list must be prepared and sent to the registrar no later than March 31. The list must be posted in a location which is accessible to the public during business hours. The persons who are liable to pay must be notified that the list has been prepared and sent to the registrar.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

Completed- This years Tax Arrears List was posted on the Yellowstone Community Board and website and filed with Land Titles prior to the March 31, 2023, deadline.

8. Tax Sale

Legislative requirements: MGA 418, 436.08

1. Have those properties appearing on the tax arrears list been offered for sale within the time frame provided?

Comments/Observations: The summer village's last tax sale was held on October 7, 2020 but has not been conducted subsequently as required by the legislation.

Meets Legislative Requirements: No

Recommendations/Action Items: A municipality must offer for sale at public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

Resources: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Affairs has developed a resource for assisting municipalities in [A Guide to Tax Recovery in Alberta](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

In 2023, there were no properties eligible for a tax sale. In 2024 there may be two, all legislative requirements will be reviewed and followed.

3.10 Planning

1. Municipal Development Plan (MDP)

Legislative requirements: *MGA 230, 606, 632, 641, 692*

1. Is there a Municipal Development Plan (MDP) adopted by bylaw?
 - If the municipality is less than 3,500 in population and did not have an MDP before April 1, 2018, is the municipality preparing to complete and adopt the MDP by bylaw by April 1, 2021?
 - If the population of the municipality is less than 3,500, does the Land Use Bylaw for the municipality contain 'Direct Control' districting as per section 641(1)?

2. Does the MDP address/include:
 - future land use;
 - future development;
 - coordination of land use, growth patterns and infrastructure with adjacent municipalities (if there is no intermunicipal development plan);
 - transportation systems within the municipality and in relation to adjacent municipalities; and
 - provision of municipal services and facilities
 - policies respecting municipal reserve lands
 - policies respecting the protection of agricultural operations

Comments/Observations: Bylaw 216-2020 was passed on September 18, 2022. The bylaw provides a MDP for the municipality. The MDP addresses most of the topics listed above; however, the protection of agricultural operations is not addressed in the MDP as required by section 632(3)(f) of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: The bylaw must be amended or replaced to include the required provision regarding agricultural operations.

Resources: Municipal Affairs Planning Advisors are available to provide planning and development support by calling toll-free 310-0000 and then 780-427-2225. Additionally, Municipal Affairs has prepared a [Guidebook for preparing a municipal development plan](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be corrected at the September 2023 Council meeting.

2. Land Use Bylaw (LUB)

Legislative requirements: *MGA 230, 606,640, 642 (1), 692 (4)*, [Matters Related to Subdivision and Development Regulation](#)

1. Is there a land use bylaw?
2. Does the land use bylaw:
 - divide the municipality into districts (zones);
 - establish a method of making decisions on development permit applications, including provisions for:
 - the types of development permits that may be issued; ○ processing an application for, or issuing, canceling, suspending or refusing to issue development permits; ○ the conditions (contained in the land use bylaw) that development permits may be subject to; ○ how long development permits remain in effect (if applicable); ○ the discretion the development authority may exercise with respect to development permits;
 - provide for how and to whom notice of the issuance of development permits is to be given;
 - establish the number of dwelling units permitted on a parcel of land; and
 - identify permitted and discretionary uses?
3. When an application to amend or change the land use bylaw is submitted, did the notice of the amendment include:
 - the municipal address/legal address of the parcel of land;
 - a map showing the location of the parcel of land;
 - written notice to the assessed owner of that parcel of land; and
 - written notice to the assessed owner of the adjacent parcel of land;
 - the purpose of the bylaw amendment or change and public hearing;
 - the address where the proposed bylaw, and any documents can be inspected; and
 - the date, time and place of the public hearing?

Comments/Observations: Bylaw 171-11 was passed on May 5, 2021. The bylaw is a land use bylaw for the municipality. The bylaw divides the municipality into zones, and establishes a method for making development permit application decisions, including the topics listed above. The bylaw identifies permitted and discretionary uses, establishes the number of dwelling units allowed on a parcel, and provides for the issuance of development permit notices.

Section 22 of the bylaw specifies that a permit comes into effect 14 days following the notice, however, section 686(1) of the *MGA* has been amended so that an appeal may be commenced within 21 days after the date on which the written decision is given under section 642 of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: The bylaw must be amended to reflect the 21 day appeal period.

Resources: Municipal Affairs Planning Advisors are available to provide planning and development support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be corrected at the October 2023 Council meeting.

3. Subdivision Authority

Legislative requirements: MGA 623, 625

1. Has the municipality by bylaw provided for a subdivision authority?

Comments/Observations: Bylaw 189 was passed on February 17, 2017. The bylaw provides for the subdivision authority for the Summer Village of Yellowstone.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Municipal Affairs Planning Advisors are available to provide planning and development support by calling toll-free 310-0000 and then 780-427-2225.

4. Development Authority

Legislative requirements: *MGA 623, 625*

1. Has the municipality by bylaw provided for a development authority?

Comments/Observations: The development authority bylaw 188 was passed on January 20, 2017 and establishes a development authority and appoints a development officer. However, resolution 035-22 later appoints a different individual as the development officer for the Summer Village. This is contrary to section 191(2) of the *MGA* which states that a bylaw may only be changed through the passing of another bylaw.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 188 should be amended or repealed to reflect the updated appointment. Note that appointment of the development officer is also addressed in the land use bylaw 171 which establishes the development officer as a designated officer and specifies that the person or persons are to be appointed by resolution of council.

Resources: Municipal Affairs Planning Advisors are available to provide planning and development support by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be corrected at the November 2023 Council meeting or sooner.

5. Subdivision and Development Appeal Board (SDAB)

Legislative requirements: *MGA 627, 628*, [Matters Related to Subdivision and Development Regulation](#)

1. Is a subdivision and development appeal board bylaw or intermunicipal agreement established by bylaw?
2. Does the SDAB bylaw describe the functions and duties of the SDAB?
3. Do the SDAB members exclude those who are:
 - municipal employees;
 - members of the municipal planning commission; and
 - individuals who can carry out subdivision and development powers on behalf of the municipality?
4. Is there no more than one councillor appointed to serve on a panel of the board?
5. If more than one, is there Ministerial approval for the additional councillors to sit on the panel?
6. Is there a clerk appointed to the SDAB?
7. Has the clerk successfully completed the required SDAB training?
8. Is the member(s) appointed to the SDAB qualified to do so in accordance with the SDAB provisions in the Act and regulation?
9. Has the municipality completed its Statistical Information Return (SIR) to report that the SDAB clerk and members are trained?

Comments/Observations: Bylaw 204-2019 was passed on June 14, 2019 and establishes an intermunicipal SDAB. Section 627(4)(b) of the *MGA* prohibits a person who carries out subdivision and development powers, duties and functions on behalf of a municipality from being appointed to an SDAB. An intermunicipal SDAB is an SDAB per s. 627(2).

Clerks for the SDAB have been appointed by the Summer Village of Yellowstone council in accordance with s.627.1(2) of the *Act*. The bylaw includes the requirement that the clerk have the required training.

Section 5.g. of the bylaw provides for the appointment of temporary members for the purposes of achieving quorum, but does not provide that members must have received the legislated training prior to participating in a hearing.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 204-2019 must be amended or replaced reflect that no person who carries out subdivision and development powers, duties and functions on behalf of a municipality is appointed to the board and clarify that only persons with the legislated training may be appointed to the board

Resources: If you are seeking information on SDAB clerk or member training, Municipal Affairs Planning Advisors are available to discuss these topics further by calling toll-free 310-0000 and then 780-427-2225.

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be corrected at the January 2024 Council meeting or sooner.

6. Listing and Publishing Policies Used to Make Planning Decisions

Legislative requirements: *MGA 638.2*

1. Are the following published on the municipal website:

- an up-to-date list of council approved policies (by bylaw or resolution) used to make planning/development decisions;
- a summary of these policies and their relationship to each other and to statutory plans and bylaws passed under Part 17 of the *MGA*; and
- documents incorporated by reference in any bylaws passed under Part 17?

Comments/Observations: The summer village's website contains a listing of the policies used to make planning and development decisions, a summary of these and their relationship to each other.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

7. Joint Use and Planning Agreements (for discussion only)

Legislative requirements: MGA 670.1, 672 and 673, Education Act 53.1

1. Is the municipality aware that, where a school board is operating within the municipal boundaries of a municipality, the municipality must, by June 11, 2023, enter into an agreement with the school board?
2. Are they aware that the agreement must contain provisions:
 - establishing a process for discussing matters relating to:
 - the planning, development and use of school sites on municipal reserves, school reserves and municipal and school reserves in the municipality;
 - transfers under section 672 or 673 of the MGA of municipal reserves, school reserves and municipal and school reserves in the municipality;
 - disposal of school sites; ○ the servicing of school sites on municipal reserves, school reserves and municipal and school reserves in the municipality;
 - 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, and
 - how the municipality and the school board will work collaboratively,
 - establishing a process for resolving disputes, and
 - establishing a time frame for regular review of the agreement, and may, subject to the the governing legislation, contain any other provisions the parties consider necessary or advisable?

Comments/Observations: The municipality is aware of the requirement and is working to establish the agreements prior to the deadline.

Resources: Municipal Affairs Planning Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

3.11 Elections

1. Returning/Substitute/Deputy Officers

Legislative requirements: LAEA 13, 16, [Local Authorities Election Forms Regulation 106/2007](#)

1. Was a returning officer appointed for the 2021 general election?
2. Was a substitute returning officer appointed for the 2021 general election?
3. Did all of the appointed election officers take the required oath/statement per the Local Authorities Election Forms Regulation?

Comments/Observations: The returning officer and substitute returning officer were appointed by resolution 11-21 on January 15, 2021. Oaths of office for election officers were not available.

Meets Legislative Requirements: No

Recommendations/Action Items: All election officials must make the prescribed oaths of office.

Resources: Municipal Affairs Advisors are available to provide elections support by calling toll-free 310-0000 and then 780-427-2225. In addition, Municipal Affairs has developed a number of resources available to assist municipalities and individuals with the municipal election process and is available online at [Municipal Elections](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be reviewed at the April 2024 Council meeting or sooner if a by-election takes place.

2. Nomination Forms

Legislative requirements: LAEA 27, 28.1, 34, 97

1. Were the nomination papers signed by at least five electors of the municipality?
2. Were the nomination papers accompanied by the candidate information form (form 5)?
3. Have all nomination papers that were filed prior to the most recent election been retained?
4. Were copies of the prescribed form for the identification of an official agent, campaign workers and scrutineers for the purposes of identification under section 52 made available to the candidates?
5. Does the municipality ensure that the Deputy Minister is forwarded a signed statement showing the name of each nominated candidate, election results, and any information about the candidate that the candidate has consented to being disclosed (for general elections and by-elections)?

Comments/Observations: Copies of the nomination forms were not available.

Meets Legislative Requirements: No

Recommendations/Action Items: Nomination forms must be retained until the term of office to which the papers relate has expired.

Resources: Municipal Affairs Advisors are available to provide elections support by calling toll-free 310-0000 and then 780-427-2225. In addition, Municipal Affairs has developed a number of resources available to assist municipalities and individuals with the municipal election process and is available online at [Municipal Elections](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be reviewed at the April 2024 Council meeting or sooner if a by-election takes place.

3. Ballot Account

Legislative requirements: LAEA 88, 89, 94, 100

1. Has a copy of the ballot account been retained?

Comments/Observations: The ballot account and result of vote was not retained in the prescribed manner as required by s. 88 of the LAEA.

Meets Legislative Requirements: No

Recommendations/Action Items: The ballot account and result of vote must be prepared on the prescribed form and signed by at least two deputies present at the ballot account.

Resources: Municipal Affairs Advisors are available to provide elections support by calling toll-free 310-0000 and then 780-427-2225. In addition, Municipal Affairs has developed a number of resources available to assist municipalities and individuals with the municipal election process and is available online at [Municipal Elections](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be reviewed at the April 2024 Council meeting or sooner if a by-election takes place.

4. Disposition of Election Material

Legislative requirements: LAEA 101

1. Were the election materials disposed of in accordance with section 101 of the LAEA?
2. Is there a copy of the affidavits of destruction of the ballot box contents sworn or affirmed by the two witnesses?

Comments/Observations: Affidavits of witnesses to the destruction of the ballot box contents were not available.

Meets Legislative Requirements: No

Recommendations/Action Items: The contents of ballot boxes must be disposed of in accordance with the LAEA and affidavits sworn or affirmed by two witnesses present at the destruction.

Resources: Municipal Affairs Advisors are available to provide elections support by calling toll-free 310-0000 and then 780-427-2225. In addition, Municipal Affairs has developed a number of resources available to assist municipalities and individuals with the municipal election process and is available online at [Municipal Elections](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be reviewed at the April 2024 Council meeting or sooner if a by-election takes place.

5. Campaign Disclosure Statements

Legislative requirements: LAEA 147.4, 147.7

1. Has the local jurisdiction issued a late filing fee of \$500 for campaign disclosure statements not received on or before March 1 immediately following a general election, or within 120 days of a by-election?
2. Have all campaign disclosure statements filed within the last four years been retained by the municipality?
3. Are all documents filed under this section available to the public during regular business hours?
4. Has the returning officer reported all complaints or allegations under Parts 5.1 or 8 of the *LAEA* to the Elections Commissioner?

Comments/Observations: Campaign disclosure statements were not available. There was no information available with respect to issuance of late filing fees.

Meets Legislative Requirements: No

Recommendations/Action Items: Campaign disclosure statements must be submitted by candidates in accordance with section 147 of the *LAEA* and late filing fees assessed.

Resources: Municipal Affairs Advisors are available to provide elections support by calling toll-free 310-0000 and then 780-427-2225. In addition, Municipal Affairs has developed a number of resources available to assist municipalities and individuals with the municipal election process and is available online at [Municipal Elections](#).

Municipal Response: Response to the findings, or comments, status or action to be taken including key milestones and deadlines. Where resolutions of council are required please provide the date of approval and resolutions of council and/or bylaw numbers.

This will be reviewed at the April 2024 Council meeting or sooner if a by-election takes place.

3.12 Emergency Management

1. Municipal Emergency Organization/Agency/Advisory Committee

Legislative requirements: *Emergency Management Act (EMA) 11, 11.1, 11.2*

1. Has the emergency management committee been established by bylaw?
2. Has an emergency advisory committee been appointed consisting of a member or members of council to advise on the development of emergency plans and programs?
3. Is an emergency management agency established by bylaw to act as the agent of the local authority in exercising the local authority's powers and duties under the EMA?
4. Has a director of the emergency management agency been appointed?
5. Has the director of emergency management received the required training (Basic Emergency Management, ICS-300, and Director of Emergency Management courses)?
6. Have municipal elected officials received the required training (Municipal Elected Officials course)?
7. Have municipal staff who have been assigned responsibilities respecting the implementation of the emergency plan received the required training (Basic Emergency Management and ICS-100 courses)?
8. Are there prepared and approved emergency plans and programs?

Comments/Observations: Bylaw 212-2019 establishes the St. Anne Summer Villages Regional Emergency Management Partnership Agreement. The agreement provides for the creation of a regional emergency advisory committee and an emergency management committee as approved by MO A:017/20 The bylaw meets all requirements of the Act and regulation. The regional director of emergency management has taken the prescribed training and staff who have been assigned responsibilities under the plan are undergoing the required training. A deputy director of emergency management was appointed by resolution 010-22.

Elected officials have taken the Municipal Elected Officials course as required by the regulation.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

3.13 Libraries

1. Municipal Library Board

Legislative requirements: Libraries Act 3-5

1. Is a municipal library board established?
2. Has council provided a copy of the bylaw establishing the board to the Minister?
3. Has council appointed all of the members of the library board?
4. Have two or fewer councillors been appointed to the board?
5. Are there alternate members of council appointed to the board?
6. In the case of an intermunicipal library board, are members appointed to the board in accordance with the intermunicipal agreement?
7. Does the appointment term exceed three years?
8. Does any member's number of terms exceed three consecutive terms? If so, did two-thirds of council pass a resolution stating that they may be reappointed (for each additional term)?

Comments/Observations: The municipality does not have a municipal library board.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. System Library Board

Legislative requirements: Libraries Act 16, Libraries Regulation 141/1998

1. Is the municipality a member of a library system?
2. If so, has council appointed one member to the board?
3. If so, does the appointment term exceed three years?
4. Does any member's years of service exceed nine consecutive years? If so, did two-thirds of council approve each additional term?

Comments/Observations: The summer village is a member of the Yellowhead Regional Library System. Resolution 113-22 appoints a councillor and alternate to the system library board.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

Section 4: Conclusion

Your participation and cooperation during the 2022 Municipal Accountability Program review are appreciated. This report is intended to help the Summer Village of Yellowstone reach full mandatory legislative compliance.

No confidential information is contained within this report; therefore, the report in its entirety should be shared with council to strengthen awareness of the diversity and magnitude of municipal responsibilities, the significant tasks and work involved, and achievements in compliance. The report can be used as a planning tool for addressing the compliance gaps identified and for future training purposes. To demonstrate transparency and accountability to citizens, it is strongly encouraged that the review results are shared during an open public meeting.

The ministry is committed to maintaining a strong collaborative working relationship. We welcome your feedback on our review process as we work together to ensure Albertans live in viable municipalities with well-managed, accountable and transparent local governments.