



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Peace River*

AR119581

September 18, 2025

Acting Mayor Dale Yushchyshyn  
Town of Gibbons  
Box 68  
Gibbons AB T0A 1N0

Dear Acting Mayor Yushchyshyn and Council:

I am pleased to inform you the Legislative Compliance Check requested on March 14, 2025, and approved by the former Minister, the Honourable Ric McIver, has been completed.

Ministry staff met with town administration on June 12, 2025, as part of the review process. I greatly appreciated the cooperation of your administration during the review. Attached is a copy of the report, which identifies areas of legislative compliance and areas of legislative non-compliance that require attention. Recommendations and resources are also offered to assist town staff in remedying any legislative gaps.

To ensure areas of non-compliance are addressed, the town is to prepare a response to the report, including a plan detailing the actions for rectifying these issues. The response is to be submitted to Municipal Affairs within eight weeks of receiving this letter and must include a timeline for completion, which is not to exceed one year.

Developing the response plan ensures council and administration have read the report and the recommendations and have considered the time and resources required to address each item. Having a plan also helps the advisor provide timely support as needed. The plan should not be complex – a simple checklist with anticipated completion dates will suffice. Your response plan may be emailed to [MAP@gov.ab.ca](mailto:MAP@gov.ab.ca), or sent by mail to:

Municipal Affairs – Municipal Services Division  
Attention: Kevin Miller  
17th floor, Commerce Place  
10155 – 102 Street  
Edmonton AB T5J 4L4

.../2

Advisor support during plan implementation is an important part of the process. As the town proceeds with addressing gaps, please submit the records of resolutions passed, any new or updated bylaws, and any other documents that were changed. Staff will use this information to confirm the satisfactory completion of the legislative gaps

No confidential information is contained within this report. To demonstrate transparency and accountability to citizens, I strongly encourage council to share the review results during an open public meeting.

Municipal Affairs is committed to maintaining a collaborative working relationship with the Town of Gibbons. We are available to help you address the non-compliant matters identified in the report and welcome your feedback on our review process.

For further information, please contact Ruth McCuaig, Municipal Accountability Advisor, toll-free by dialing 310-0000, then 780-422-0611, or at [ruth.mccuaig@gov.ab.ca](mailto:ruth.mccuaig@gov.ab.ca).

Sincerely,



Dan Williams, ECA  
Minister of Municipal Affairs

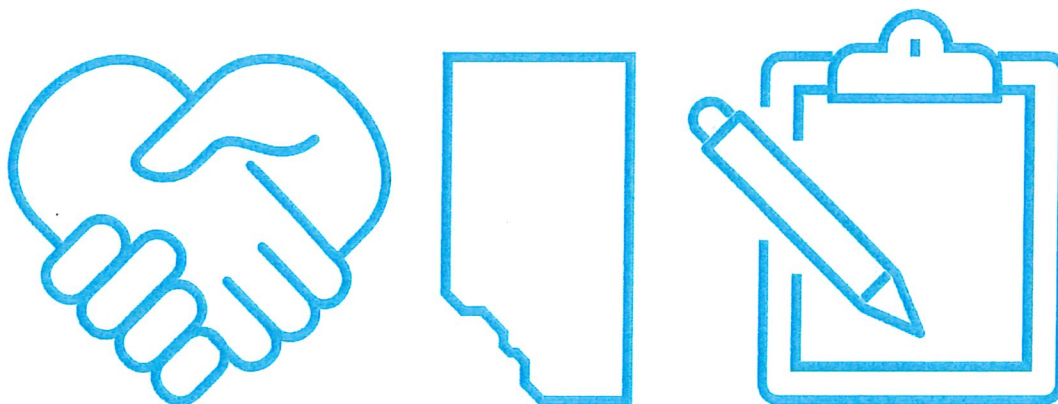
Attachment: Town of Gibbons 2025 Legislative Compliance Check Report

cc: Jonah Mozeson, Deputy Minister, Municipal Affairs  
Eric Lowe, Interim Chief Administrative Officer, Town of Gibbons  
Gary Sandberg, Assistant Deputy Minister, Municipal Affairs  
Ruth McCuaig, Municipal Accountability Advisor, Municipal Affairs

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# Legislative Compliance Check 2025 Report

Town of Gibbons



*Alberta* 

## Municipal Affairs

### Town of Gibbons 2025 Legislative Compliance Check Report

The Legislative Compliance Check 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 Legislative Compliance Check is designed to help municipal officials successfully meet the challenges involved in responding to this wide range of legislative needs.

### 1.2 The Legislative Compliance Check

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 Legislative Compliance Check is extended to municipalities not eligible to participate in the Municipal Accountability Program that may benefit from support to optimize their legislative compliance. Support is offered to municipalities that may have experienced multiple years of late or outstanding financial reporting, considerable turnover of the chief administrative officer (CAO) position in a short period of time, dissolution, amalgamation, or upon the request of the municipality. The Town of Gibbons was provided a Legislative Compliance Check in 2025 on council's request.

Support is provided to mitigate any minor legislative gaps that may be identified, and ministry staff work with CAOs and administration 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 municipality and the ministry.

The results of the 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 Legislative Compliance Check consists of a review of council meeting minutes, municipal bylaws, and other municipal documents. An interview with town 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 upon municipalities.

Municipal Affairs staff met with town administration in person on June 12, 2025. This on-site format was used to complete the Legislative Compliance Check review, and to examine compliance with mandatory requirements of the *MGA* and other legislation under the purview of Municipal Affairs.

The Town of Gibbons is commended for its cooperation and assistance throughout the review. As well as the time commitment during the interview, municipal staff promptly responded to questions and provided documentation as requested. The ministry appreciates this effort and recognizes the commitment to the well-being and success of the municipality demonstrated by town administration.

## 2.2 Legislative Compliance

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

- signing of municipal documents;
- provision of information;
- organizational meeting;
- special meetings;
- quorum;
- council meeting minutes;
- passing bylaws;
- bylaw revisions and amendments;
- establishment and appointment of chief administrative officer;
- audited financial statements;
- salary and benefits;
- financial records and receipts;
- municipal accounts;
- fidelity bond;
- investments;
- disposal of land;
- loan guarantees;
- assessment of property;
- assessment roll;
- tax roll;
- assessment notices;
- tax payment and tax penalty bylaws;
- tax recovery auctions – land;
- municipal development plan;
- subdivision authority;
- development authority;
- subdivision and development appeal board;
- municipal planning commissions;
- area structure plans; and
- area redevelopment plans.

## 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 9](#));
- requirement to close meetings in accordance with the MGA and AITA ([page 12](#));
- requirement to conduct public hearings in accordance with the MGA ([page 13](#));
- requirement to adopt a public participation policy ([page 14](#));
- requirement for regularly scheduled meetings to be established or changed in accordance with the MGA ([page 15](#));
- requirement for council to only act by resolution or bylaw ([page 19](#));
- requirement for all of council to vote unless permitted or required to abstain ([page 20](#));
- requirement to declare pecuniary or conflict of interest in accordance with the MGA ([page 22](#));
- requirement for the bylaw enforcement officer bylaw and oath to be in accordance with the MGA ([page 26](#));
- requirement for the procedural bylaw to be in accordance with the MGA ([page 27](#));
- requirements that meetings conducted by electronic means be in accordance with the MGA ([page 29](#));
- requirement to adopt an operating budget ([page 30](#));
- requirement to adopt a capital budget ([page 32](#));
- requirement for a municipality to implement a three-year operating plan and a five-year capital plan ([page 33](#));
- requirement for borrowing bylaws to be in accordance with the MGA ([page 41](#));
- requirements for a municipality to loan money in accordance with the MGA ([page 43](#));
- requirement for the property tax bylaw to be in accordance with the MGA ([page 48](#));
- requirement for the content of tax notices to be in accordance with the MGA ([page 50](#));
- requirement for a designated officer to certify mailing of assessment and tax notices and publish a notice that assessment notices have been sent ([page 51](#));

- requirement to establish a local and a composite assessment review board by bylaw ([page 52](#));
- requirements that any local improvement tax be implemented be in accordance with the MGA ([page 54](#));
- requirement to prepare a tax arrears list ([page 56](#));
- requirements for tax recovery auctions relating to designated manufactured homes ([page 58](#));
- requirements for tax agreements to be in accordance with the MGA ([page 59](#));
- requirement to establish a land use bylaw in accordance with the MGA ([page 61](#));
- requirement to list and publish policies related to planning decisions ([page 65](#)); and
- requirements that offsite levy bylaws be in accordance with the MGA ([page 66](#)).

## 2.4 Next Steps

This report contains a complete summary of the Legislative Compliance Check 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, including 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: Legislative Compliance Check Findings

### 3.1 General

#### 1. Municipal Office (Mandatory)

**Legislative requirements:** MGA 204

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

**Comments/Observations:** A resolution has not been adopted naming a place as the town's municipal office.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** A resolution must be passed naming a place as the municipal office to meet legislative requirements.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 2. Signing of Municipal Documents (Mandatory)

### **Legislative requirements:** MGA 210, 213

1. Are minutes of council meetings, and minutes of council committee meetings dealing with a power, duty, or function delegated by council to the council committee signed by:
  - a. the person presiding at the meeting; and
  - b. a designated officer?
2. Are the bylaws of the municipality signed by:
  - a. the chief elected official; and
  - b. a designated officer?
3. Are agreements, cheques, and other negotiable instruments signed by:
  - a. the chief elected official or by another person authorized by council to sign them, and a designated officer; or
  - b. a designated officer acting alone if so authorized by council?
4. Are signatures reproduced by any method to sign municipal documents?
  - a. If so, has the reproduction of signatures been so authorized by council?

**Comments/Observations:** Resolution 25.026, adopted January 22, 2025, establishes the signing authority for cheques and other negotiable instruments. The resolution specifies that signatures of both a designated officer and a person authorized by council are required.

Bylaws of the municipality are signed by the chief, or acting, chief elected official and a designated officer. Meeting minutes are signed by either the chair, the chief elected official, or the acting chief elected official, and a designated officer.

The municipality does not reproduce signatures.

**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.

### **3. Provision of Information (Mandatory)**

**Legislative requirements:** *MGA 153.1*

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

**Comments/Observations:** Councillors request information regarding the operation or administration of the municipality from the CAO during council meetings or via email.

When requests are made via email, the response is provided to all of council.

**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.

### 3.2 Meetings and Procedures

#### 1. Closed Meetings (Mandatory)

**Legislative requirements: MGA 197**

1. Are council and council committee meetings held in public, unless the matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *Access to Information Act* (ATIA)?
2. Before closing all or a part of the meeting to the public:
  - a. Is a resolution passed to indicate what part of the meeting is to be closed?
  - b. Does the resolution identify the exception(s) to disclosure under ATIA apply to the part of the meeting to be closed?
  - c. Are members of the public notified once the closed portion of the meeting is concluded?

**Comments/Observations:** Resolutions to enter closed session do not include one of the exceptions to disclosure in Division 2 of Part 1 of the *Access to Information Act* (ATIA).

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Resolutions to enter closed session must include one of the exceptions to disclosure in Division 2 of Part 1 of the *Access to Information Act*.

**Resources:** Municipal Affairs has developed an online resource for municipalities regarding closed meetings: [Closed Meetings of Council](#). 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 2. Public Hearings (Mandatory)

### Legislative requirements: MGA 216.4

1. When council is required to hold a public hearing on a proposed bylaw or resolution, was the public hearing held:
  - a. before second reading of the bylaw; or
  - b. before council votes on the resolution?
2. Was notice of the public hearing given in accordance with Section 606 of the *MGA*?
3. Was the public hearing conducted during a regular or special council meeting?
4. During the public hearing, did council:
  - a. 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 council; and
  - b. hear any person who wished to make a representation?
5. Do the minutes of the council meeting record the public hearing to the extent directed by the council?
6. Has the municipality conducted more than one public hearing for the same bylaw or resolution that considers residential developments or developments with residential and non-residential developments under Part 17?
  - a. If so, what authority in the *MGA* or other enactments did the municipality rely upon to conduct more than one public hearing?

**Comments/Observations:** The public hearing conducted April 17, 2025, was held prior to second reading of the bylaw and was recorded to the extent directed by council. Council heard from persons, or persons representing people, who claimed to be affected by the bylaw. The municipality did not hold more than one public hearing on the bylaw.

The minutes reflect that the public hearing held was not held during a regular or special council meetings as required by Section 216.4 of the *MGA*.

**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 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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### 3. Public Participation Policy (Mandatory)

**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 municipality adopted a public participation policy on May 9, 2018. The policy does not include the types or categories of approaches the municipality will use to engage the public or types and categories of circumstances in which the municipality will engage with the public.

The policy provides for a review period of five years which is contrary to Section 216.1 of the *MGA* which requires the policy be reviewed every four years. The policy was reviewed July 18, 2023, which was not within the required four years.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The policy must be amended or replaced to include the types or categories of approaches the municipality will use to engage the public or types and categories of circumstances in which the municipality will engage with the public. In addition, the policy must be reviewed at least once every four years.

**Resources:** ABMunis and the Rural Municipalities of Alberta, in partnership with Brownlee LLP, have produced a guidance document containing general information intended to assist municipalities in developing a public participation policy and public notification bylaw: [Public Participation Policies and Public Notification: A Guide for Municipalities](#).

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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

#### 4. Regular Meetings (Mandatory)

##### **Legislative requirements: MGA 193**

1. When specifying the dates, times, and places to hold regularly scheduled council meetings, were all members of council present at the meeting?
2. Has the date, time, or place of a regularly scheduled meeting been changed?
3. 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 April 10, 2024, reflect that the council meeting of April 24, 2024, was cancelled by resolution.

The dates of council meetings for 2024-2025 were adopted October 10, 2024, by resolution 24.264. The resolution did not specify the time of the meeting or the location. Not all members of council were present at the meeting.

Resolution 25.052 on February 12, 2025, set a regular meeting for May 28, 2025. While all members of council were present, the resolution did not specify the location of the meeting.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** A resolution specifying regular council meetings must include the date, time, and place of the meetings. All members of council must be present at the meeting when specifying the date, time, and location of regular meetings.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 5. Organizational Meeting (Mandatory)

**Legislative requirements:** *MGA 150, 152, 159(1), 192*

1. Is an organizational meeting held annually no later than 14 days after the third Monday in October, or before August 31 for summer villages?
2. Is a chief elected official (CEO) appointed unless the CEO is elected at large?
3. Is a deputy CEO appointed?
4. Is the CEO a member of a board, commission, subdivision authority, or development authority?

**Comments/Observations:** Council held an organizational meeting on October 23, 2024. The CEO is appointed to a board, commission, subdivision authority, or development authority under Part 17 of the *MGA* under their own name.

A deputy chief elected official was appointed. In addition, council appointed an acting chief elected official on February 19, 2025, via resolution 25.071 following the resignation of the town's CEO.

**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.

## 6. Special Meetings (Mandatory)

### Legislative requirements: MGA 194

1. Has a special council meeting been held:
  - a. when the CEO considered it appropriate to do so; or
  - b. within 14 days of receiving a request for the meeting, stating its purpose, from a majority of the councillors?
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 before the beginning of the meeting?
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 March 13, 2025. More than 24 hours' notice was provided to council and the public and the agenda of the meeting was not changed.

**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.

## 7. Quorum (Mandatory)

### **Legislative requirements:** *MGA 167*

1. Is a majority of council present at meetings to exercise their authority to act under Sections 180 and 181?

**Comments/Observations:** The minutes of the municipality reflect that a majority of council is present at meetings to exercise their authority to act under Sections 180 and 181 of the *MGA*.

**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.

## 8. Authority to Act (Mandatory)

### **Legislative requirements:** MGA 180-181

1. Does council act only by resolution or bylaw?
2. Are resolutions or bylaws passed in an open public meeting?

**Comments/Observations:** The minutes of August 8, 2024, reflect that the council meeting of June 26, 2024, was cancelled by email.

The minutes of January 8, 2025, reflect that the special council meeting for January 8, 2025, was cancelled without a resolution of council.

The minutes of March 13, 2024, reflect a resolution to hold a special council meeting on March 20, 2024. This meeting was cancelled without resolution of council.

It was noted that Minister received a letter on May 27, 2024, reflecting that a vote was held via email. Sections 180 and 181 of the MGA specify that a council may only act by resolution or bylaw, and a bylaw or resolution is not valid unless passed at a council meeting held in public at which there is a quorum present.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Council may act only by resolution or bylaw at a council meeting held in public at which quorum is 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 9. Voting (Mandatory)

### **Legislative requirements:** *MGA 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:** The minutes reflect that a request for a recorded vote is made prior to the vote being taken.

The minutes of April 24, 2024, show a councillor recused themselves from the adoption of the minutes of a special council meeting as they had recused themselves from voting during the meeting. The minutes of the meetings do not reflect that the councillor was permitted or required to abstain from voting.

The minutes of March 13, 2025, reflect that a councillor was asked to leave the meeting. It is the position of Municipal Affairs that this is contrary to Section 153(c) of the *MGA* which requires a councillor to participate in council meetings and Section 183 of the *MGA* which requires a councillor vote until required or permitted to abstain.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** A councillor must vote unless required or permitted to abstain.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 10. Council Meeting Minutes (Mandatory)

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

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 kept safe?

**Comments/Observations:** Council meeting minutes are recorded in the English language and include the names of the councillors present at the council meeting. The minutes are provided to council for adoption at a subsequent council meeting. Recorded votes are documented and there have been no abstentions from public hearings.

The minutes of the municipality are kept safe.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

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

## 11. Pecuniary Interest and Conflict of Interest (Mandatory)

### Legislative requirements: MGA 172, 172.1

1. When a pecuniary interest is declared:
  - a. is the general nature of the pecuniary interest disclosed prior to any discussion on the matter;
  - b. has the councillor abstained from voting on any question relating to the matter;
  - c. has the councillor abstained from any discussion on the matter (if applicable); and
  - d. has the councillor left the room where the meeting is being held (if applicable)?
2. When a conflict of interest is declared:
  - a. is the general nature of the pecuniary interest disclosed prior to any discussion on the matter;
  - b. has the councillor abstained from voting on any question relating to the matter;
  - c. has the councillor abstained from any discussion on the matter; and
  - d. has the councillor left the room where the meeting is being held?
3. Have disclosure of the councillor's pecuniary interest or conflict of interest and any abstention from voting been recorded in the minutes of meeting?

**Comments/Observations:** The minutes of May 5 and 22, 2024, reflect that members of council declared a pecuniary interest. The nature of the pecuniary interest was not recorded in the minutes.

The minutes of December 12, 2024, and March 26, 2025, reflect that members of council declared a pecuniary interest. The nature of the pecuniary interest or conflict of interest was not recorded in the minutes.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The nature of a pecuniary or conflict of interest must be recorded in the minutes of the meeting.

**Resources:** Municipal Affairs has prepared [Pecuniary and Conflict of Interest for Councillors](#).

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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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### 3.3 Bylaw Procedures

#### 1. Passing Bylaws (Mandatory)

**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 reflect that bylaws are given three distinct and separate readings. The minutes of January 8, 2025, reflect that bylaw ALT1-25 received three separate and distinct readings in one council meeting. The resolution giving consent to consider third reading was carried unanimously.

**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.

## 2. Bylaw Revisions and Amendments (Discretionary)

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

1. Are revision bylaws limited to:
  - a. consolidation of two or more bylaws;
  - b. altering citation; and
  - c. 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 municipality does not revise or consolidate bylaws. Bylaw schedules are amended through an amendment of the bylaw. Bylaws are amended or repealed in the same way as the original bylaw was enacted.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

**Resources:** Municipal Affairs has created a handbook that includes the procedures to pass, amend and revise bylaws: [Basic Principles of Bylaws](#).

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

### 3.4 Mandatory Bylaws

#### 1. Establishment of the Chief Administrative Officer Position (Mandatory)

**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:** Council adopted Bylaw MOG 3-23, the CAO bylaw on November 8, 2023. The current CAO was appointed by resolution 25.022 on January 22, 2025.

**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.

## 2. Bylaw Enforcement Officers (Mandatory)

### 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:
  - a. disciplinary procedures;
  - b. penalties; and
  - c. an appeal process?
4. Have all individuals who perform bylaw enforcement within the municipality taken the official oath?

**Comments/Observations:** The municipality adopted Bylaw 1-22, the bylaw enforcement officer bylaw, on July 27, 2022. The bylaw establishes the powers and duties of bylaw officers and provides for disciplinary procedures, penalties, and an appeal process for allegations of abuse of authority.

The bylaw enforcement officers have not taken the official oath provided for by the *Oaths of Offices Act* as required by Section 555 of the *MGA*.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Individuals who perform bylaw enforcement within the municipality must take the official oath as provided by the *Oaths of Office Act*.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

### 3.5 Discretionary Bylaws

#### 1. Procedural Bylaw (Discretionary)

##### **Legislative requirements: MGA 145**

1. Does the municipality have a procedural bylaw which is compliant with the *MGA*?

**Comments/Observations:** The municipality adopted bylaw MOG 1-16 on February 10, 2016, as the council meeting procedures bylaw.

The bylaw provides that standing committees of council shall be established by policy or bylaw. Section 145(2) of the *MGA* requires that committees be established by bylaw. The bylaw also provides that provisions of the bylaw may be waived by unanimous consent of council. This is contrary to Section 191(2) which states that a bylaw must be amended in the same manner as the original bylaw.

The bylaw provides that meetings may be cancelled with written or oral consent of council or, in the case of special council meetings, by the mayor. This is contrary to Section 181(1) of the *MGA* which requires all actions of council to be done by bylaw or resolution passed at a council meeting held in public at which there is a quorum present.

Within the section of the bylaw regarding the preparation of minutes, clause six of the bylaw requires that breaches of order by a member of council be recorded in the minutes. Section 145(9) of the *MGA* has recently been amended by the *Municipal Affairs Statutes Amendments Act, 2025*, which states that a council may not make a bylaw or resolution that addresses the behaviour or conduct of councillors.

The bylaw further states in clause 7 of the section that a member of council may be ordered to leave their seat for the meeting or be removed by a peace officer. This is contrary to Section 153(c) of the *MGA* which establishes that it is the duty of a councillor to attend council and council committee meetings.

The section of the bylaw addressing the appointment and organization of committees, in clause five of the section, establishes the mayor, or in the absence of the mayor, the deputy mayor, as an ex-officio member of all committees of council. Section 154(3) of the *MGA* specifies that the chief elected official may be a member of a board, commission, subdivision authority or development authority established under Part 17 of the *MGA* only if the chief elected official is appointed in their personal name.

Clause four of the bylaw section respecting the bylaw enactment and attachments permits the consolidation of amendments of the bylaw. This is contrary to Section 69 of the *MGA* which requires that a bylaw authorizing the consolidation of bylaws must authorize a designated officer to consolidate bylaws.

While not a legislative requirement, it is noted that the bylaw uses the term "in camera" to refer to portions of a meeting closed to the public. Revisions to the *MGA* have amended this term to "closed session".

##### **Meets Legislative Requirements:** No

**Recommendations/Action Items:** The bylaw must be amended, or repealed and replaced, to ensure the bylaw complies with provisions related to amending the bylaw, valid decisions of council, consolidation of bylaws, exclusion of councillors, appointments to committees, and the legislative prohibition on adopting a policy or bylaw which governs the conduct of council.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

## 2. Meetings by Electronic Means (Mandatory)

### Legislative requirements: MGA 199

1. Does the municipality conduct council or council committee meetings where all persons attend by electronic means?
2. Does the municipality have a bylaw providing for council meetings or council committee meetings by electronic means?
3. Does the bylaw:
  - 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; and
  - c. except in the case of a meeting that is closed to the public in accordance with section 197 of the *MGA*, specify.
    - i. a method by which members of the public may access the meeting and make submissions.
    - ii. where information is required to be made publicly available, a method for making the information 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 the method by which the public may access information required to be made public?
4. Does the municipality have a bylaw providing for public hearings under Part 17 of the *MGA* to be conducted by electronic means?

**Comments/Observations:** The municipality has not adopted a bylaw for conducting council or committee meetings where all persons attend by electronic means.

The municipality does not have a bylaw providing for public hearings under Part 17 of the *MGA* to be conducted by electronic means.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The municipality must adopt a bylaw providing for public hearings under Part 17 of the *MGA* to be conducted by electronic means.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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### 3.6 Municipal Finance

#### 1. Operating Budget (Mandatory)

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

1. Has an operating budget or interim operating budget been adopted prior to January 1 for the calendar year?
2. Does the operating budget 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;
  - c. the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board;
  - d. the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;
  - e. the amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework;
  - f. 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 of the MGA;
  - g. the amount to be transferred to the capital budget; and
  - h. the amount needed to recover any shortfall as required under Section 244 of the MGA.
3. Does the operating budget include estimated amounts from each source of revenue (taxes, grants, service fees)?
4. Are the estimated revenues and transfers sufficient to pay the estimated expenditures?
5. Has council established procedures to authorize and verify expenditures that are not included in a budget?

**Comments/Observations:** Council passed resolution 24.324 on December 11, 2024, to approve an interim operating budget with a final budget adopted April 23, 2025. The budget includes the amounts needed to provide for the council's policies and programs.

Council has adopted policy GA 75-23, the unbudgeted expenditures policy, to establish procedures for the authorization and verification of expenses not included in the budget. The minutes of February 14 and March 27, 2024, reflect that unbudgeted expenditures were brought to council for approval.

The budget includes the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property, and the amount to be transferred to the capital budget.

The operating budget includes the requisitions or other amounts that the municipality is required to pay as required by Section 243(1)(c) of the MGA. The audited financial statements reflected that the accumulated surplus, net of equity in tangible capital assets is less than zero, indicating a financial shortfall. The budget includes the amount needed to cover the financial shortfall as required by Section 244 of the MGA and the expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework as required by Section 243(1)(c.1) of the MGA.

The budget does not include amounts from a local improvement tax or transfers from reserves as required by Sections 243(2)(f) and (h) of the MGA.

Section 3.7.4 of this report with respect to the tax rate bylaw notes that the tax rate bylaw provides for a requisition allowance pursuant to Section 292 of the MGA. The operating budget does not include provision for a requisition allowance.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The operating budget must include the amount to be transferred from reserves and any requisition allowances council intends to levy.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 2. Capital Budget (Mandatory)

### Legislative requirements: MGA 245, 246

1. Has a capital budget been adopted prior to January 1 each calendar year?
2. Does the capital budget 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 to acquire, construct, remove, or improve capital property; and
  - c. the amount to be transferred from the operating budget?

**Comments/Observations:** Council passed resolution 24.323 on December 11, 2024, to approve an interim capital budget. A resolution was passed on April 23, 2025, to approve the capital budget. This is contrary to Section 245 of the *MGA* requiring that a capital budget be approved by January 1.

While the *MGA* does not provide for interim capital budgets as is permitted for operating budgets, council retains the authority to amend, revise, or update a capital budget at any time.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Council must adopt a capital budget prior to January 1.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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### 3. Three-Year Operating and Five-Year Capital Plans (Mandatory)

**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; and
  - 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:** The municipality has prepared a written plan respecting its anticipated financial operations over a period of at least the next three financial years. The plan does not include the current financial year and council reviews the plan annually.

The municipality has prepared a written plan respecting its anticipated capital property additions over a period of the next four years. This is contrary to Section 283.1(3) of the *MGA*, which requires that a capital plan include the next five years.

The financial plan does not include the annual surplus or deficit nor the accumulated surplus or deficit.

The capital plan does not include anticipated sources of revenue.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The operating plan must include annual and accumulated surplus or deficit. The capital plan must include anticipated sources of revenue and cover the next five years.

**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 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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#### 4. Auditor, Audited Financial Statements, Financial Information Return (Mandatory)

**Legislative requirements:** *MGA 271, 276, 277 280, 281*, [Supplementary Accounting Principles and Standards Regulation 313/2000](#); [Debt Limit Regulation 255/2000](#)

1. Have one or more auditors for the municipality been appointed by council?
2. Have annual financial statements of the municipality been prepared for the immediately preceding year in accordance with:
  - a. Canadian generally accepted accounting principles for municipal governments approved by the Public Sector Accounting Board; and
  - b. any modifications of the principles or any supplementary accounting standards or principles established by the Minister by regulation?
3. Do the financial statements include:
  - a. the municipality's debt limit;
  - b. the amount of the municipality's debt as defined in the regulations under Section 271 of the *MGA*;
  - c. revenues received from the granting of rights over its properties for the purpose of providing a utility service, each as separate entries;
  - d. the annual revenues received from the granting of each utility franchise agreement entered into the municipality separately; and
  - e. the salaries of councillors, the CAO, and designated officers of the municipality?
4. Does the municipality 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?
5. Has council received the auditor's report on the annual financial statements and financial information return of the municipality?
6. Has the auditor reported separately to the council any improper or unauthorized transaction or non-compliance with this or another enactment or bylaw that was noted during the course of the audit?

**Comments/Observations:** Council appointed an auditor on October 23, 2024, via resolution 24.265. The 2024 audited financial statements were approved on April 23, 2025, by resolution 25.198, and the auditor reported separately to the council any on observations as to financial best practices that were noted during the course of the audit.

**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. Salary and Benefits (Mandatory)

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

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

**Comments/Observations:** The 2024 audited financial statement includes information on the salaries of councillors, the CAO, and all designated officers.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

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

## 6. Financial Records and Receipts (Mandatory)

### 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:** Records and accounts of the municipality are kept using municipal accounting software (Catalyst, formerly Muniware). Actual revenues and expenditures of the municipality are reported to council as often as council directs. Revenues of the municipality are collected and controlled, and receipts issued in the manner directed by council.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required

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

## **7. Municipal Accounts (Mandatory)**

### **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:** Bylaw MOG 3-23, the CAO bylaw, delegates to the CAO the authority to designate the financial institution(s) to be used by the town. The CAO has designated Servus Credit Union as the municipality's financial institution.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

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

## 8. Fidelity Bond (Mandatory)

### **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 municipality has obtained a fidelity bond or equivalent insurance. The insurance covers the CAO, designated officers, and other employees of the municipality.

**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.

## 9. Investments (Discretionary)

### Legislative requirements: MGA 250

1. Are the investments of the municipality in one or more of the following:
  - a. securities issued or guaranteed by the Crown in right of Canada or an agent of the crown, or the Crown in right of a province or territory or an agent of the 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 issues or guaranteed by a bank, treasury branch, credit union or trust corporation; or
  - d. units in pooled funds of all or any of the investments described above?
2. Does the municipality have any investments in shares of a corporation incorporated or continued under the *Canada Business Corporations Act* (Canada) or incorporated, continued, or registered under the *Business Corporations Act*?
  - a. if so, was the investment approved by the Minister?

Comments/Observations: The municipality does not have any investments.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

## 10. Disposal of Land (Discretionary)

**Legislative requirements:** MGA 70, 606, 606.1

1. Has the municipality ever transferred or granted an estate or interest in:
  - a. land for less than its market value; or
  - b. a public park or recreation or exhibition grounds?
2. Was the proposal advertised?

**Comments/Observations:** Resolution 25.155 on March 26, 2025, set the reserve price for a piece of land based on the assessed value of the land and costs incurred by the municipality. The minutes of November 13, 2024, reflect that council approved the sale of municipal land for market value.

**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.

## 11. Borrowing (Discretionary)

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

1. Does the municipality have any debt?
2. Have all borrowings been authorized by a borrowing bylaw?
3. Does the borrowing bylaw 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 terms of repayment of the borrowing; and
  - c. 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:** Comments/Observations: The municipality has incurred debt through the adoption of borrowing bylaws.

The following bylaws meet all legislative requirements with respect to setting out the purpose, the maximum rate of interest expressed as a percentage, the source of money to repay the borrowing, the term of the borrowing, and advertising requirements:

- Bylaw ALT 1-19 (project 39 local improvement) was adopted May 22, 2019.
- Bylaw ALT 5-21 (water meters) was adopted October 27, 2021.
- Bylaw ALT 3-24 (Toane subdivision sewer) was adopted February 28, 2024.

Some borrowing bylaws do not meet legislative requirements as noted:

Bylaw ALT 3-23 (grader) was adopted April 12, 2023.

- The expenditure for this project with respect to the amount to be transferred from reserves was not included in a budget as required by Section 243(2)(h) of the *MGA*.
- It is noted that the bylaw includes two different figures with respect to the amount of the borrowing, making the amount approved for the borrowing unclear.

Bylaw ALT 6-23 (Heartland Common/Heartland Station) was adopted August 17, 2023.

- The expenditure for this project was not included in a budget as required by Section 257(2) of the *MGA*.

Bylaw ALT 6-24 (firetruck) was adopted February 28, 2024.

- The expenditure for this project with respect to the amount to be transferred from reserves was not included in a budget as required by Section 243(2)(h) of the *MGA*.

Bylaw ALT 7-24 (operating line of credit) was adopted March 13, 2024.

- The bylaw does not include the term of the borrowing but rather provides that the bylaw expired on December 31, 2024.
- The bylaw did not include the maximum rate of interest expressed as a percentage as required by Section 251(2)(b) of the *MGA* but rather authorizes the borrowing rate being the prime interest rate.
- Although the term for this borrowing expired December 31, 2024, financial records of the municipality reflect that this borrowing has not been repaid.

Bylaw ALT 11-24 (municipal credit cards) was adopted November 13, 2024.

- The bylaw does not include the term of the borrowing but rather provides that the bylaw expires on December 31, 2025.
- The bylaw does not include the maximum rate of interest expressed as a percentage as required by Section 251(2)(b) of the *MGA* but rather authorizes "a borrowing rate of prime less 23%."

Bylaw ALT 1-25 was adopted January 8, 2025.

- The expenditure for this project was not included in a budget as required by Section 257(2) of the *MGA*.

Bylaw ALT 2-25 (vacuum truck) was adopted March 12, 2025.

- The expenditure for this project was not included in a budget as required by Section 257(2) of the *MGA*.
- As of the date of this report, this bylaw has not been implemented.

Bylaw ALT 3-25 was adopted March 26, 2025.

- The bylaw sets out the purpose of the borrowing as a short-term capital line of credit. This is contrary to Sections 257(1) and 92) of the *MGA*, which authorizes short-term borrowing for the financing of a capital project and that the expenditure for the project must be included in the budget.

The bylaw does not include the term of the borrowing, and the bylaw does not provide a maximum rate of interest, expressed as a percentage.

Analysis by Municipal Affairs indicates the Town of Gibbons may have exceeded their debt limit. This is contrary to Section 2(1)(a) of the Debt Limit Regulation, which sets the debt limit as 1.5 times the revenue of the municipality. Based on the 2024 audited financial statements of the Town of Gibbons, the town's debt limit is \$11,981,103, and no Ministerial Order has been issued to extend the town's debt limit.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Going forward, the municipality may authorize borrowing only by a bylaw that includes the purpose and term of the borrowing, the source of money to repay the borrowing, and the maximum rate of interest as expressed as a percentage. In addition, where the municipality intends to undertake a borrowing for the purpose of financing a capital project, the expenditure for the project must be included in a budget.

Prior to exceeding its debt limit, the town must request an extension of its debt limit from the Minister of Municipal Affairs in accordance with Section 252(1) of the *MGA* or immediately undertake debt repayment to reduce debt obligations below the town's debt limit.

The town may wish to consider obtaining independent legal advice respecting the noted legislative gaps with respect to borrowings undertaken by the town and determine what amendments to borrowing bylaws may be necessary to ensure the municipality's borrowings meet legislative requirements. In addition, the town may wish to consider obtaining legal support in drafting future borrowing bylaws.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 12. Loans (Discretionary)

### Legislative requirements: MGA 264-265

1. Has the municipality loaned money to another organization?
2. Was the recipient of the loan:
  - a. one of the municipality's controlled corporations;
  - b. a non-profit organization; or
  - c. to a designated seller under the *Gas Distribution Act* as part of the capitalization of the designated seller by its shareholders?
3. Is the loan authorized by bylaw?
4. Does the bylaw authorizing the loan set out:
  - a. the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned to be used;
  - b. the minimum rate of interest, the term, and terms of repayment of the loan; and
  - c. the source or sources of money to be loaned?
5. Was the bylaw authorizing the loan advertised?

**Comments/Observations:** The 2024 audited financial statements reflect that in 2018 the municipality made 18 loans to property owners for the replacement or upgrade to sanitary sewer lines. The statements also reflect that in 2023, the municipality loaned money to 13 property owners for paving and driveway remediation.

Section 265 of the *MGA* specifies that a municipality may only loan money to one of the municipality's controlled corporations, a non-profit organization, or to a designated seller under the *Gas Distribution Act* as part of the capitalization of the designated seller by its shareholders.

The loans were not authorized by a bylaw that sets out the amount of money to be loaned, the purpose, the minimum rate of interest, the term, the terms of repayment and the source of money to be loaned. A loan bylaw must be advertised.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Going forward, the municipality must only loan money for the purposes specified in Sections 264 – 265 of the *MGA*, and any such loans must be authorized by a bylaw which has been advertised.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

### **13. Loan Guarantees (Discretionary)**

#### **Legislative requirements: MGA 264-265**

1. Has the municipality guaranteed the repayment of a loan of another organization?
2. Was the loan guarantee for:
  - a. one of the municipality's controlled corporations; or
  - b. a non-profit organization?
3. Is the loan guarantee authorized by bylaw?
4. Does the bylaw authorizing the loan 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 terms of repayment of the loan; and
  - c. the source or sources of 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?
5. Was the bylaw authorizing the guarantee advertised?

**Comments/Observations:** The municipality has not guaranteed any loans.

**Meets Legislative Requirements:** N/A

**Recommendations/Action Items:** N/A

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

### 3.7 Assessment and Taxation

#### 1. Assessment of Property (Mandatory)

**Legislative requirements:** *MGA 284.2(1), 297*

1. When preparing the assessment of property, does the assessor 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; or
  - d. class 4 – machinery and equipment?
2. Has the municipality by bylaw divided class 1 into sub-classes?
3. Has the municipality by bylaw divided class 2 into the prescribed sub-classes?

**Comments/Observations:** The assessor assigns assessment classes in accordance with Section 297 of the *MGA*. The municipality has not adopted a sub-class bylaw.

**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.

## **2. Assessment Roll (Mandatory)**

**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 carry out the functions of a municipal assessor?
3. Is the assessment roll available for inspection?
4. Is there a fee for inspecting the assessment roll?
5. Does the municipality have a bylaw to establish this fee?

**Comments/Observations:** The assessor was established as a designated officer with the adoption of bylaw TBE 2-22, the designated officer bylaw, on December 14, 2022. An assessor was appointed October 23, 2024, by resolution 24.266.

An assessment roll is prepared annually and is available for inspection on the municipal website. No fee is charged for inspecting the assessment roll.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

**Resources:** Municipal Affairs Assessment Advisors are available to provide assessment support by calling toll-free 310-0000 and then 780-422-1377.

### 3. Tax Roll (Mandatory)

**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. a description sufficient to identify the location of the property or business;
  - b. 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; and
  - g. if the property is subject to an agreement between the taxpayer and the municipality (Section 347 or 364)?

**Comments/Observations:** The municipality prepares a tax roll annually, which includes a description sufficient to identify the location of the property or business, the name and mailing address of the taxpayer, the assessment, and all information required by Section 329 of the MGA.

**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.

#### 4. Property Tax Bylaw (Mandatory)

**Legislative requirements:** *MGA 326(1)(a), 353-357*

1. Is a property tax bylaw passed annually?
2. Does the property tax bylaw authorize 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. Are the requisitions listed within the tax rate bylaw for:
  - a. 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*;
  - b. the requisition of school boards under Part 6, Division 3 of the *Education Act*;
  - c. the amount required to be paid to a management body under Section 7 of the *Alberta Housing Act*; or
  - d. the amount required to recover the costs incurred for matters relating to the assessment of designated industrial property, and any other matters related to the provincial assessor's operations?
4. Are the rates in accordance with the:
  - a. assessment class pursuant to Section 297 of the *MGA*; and
  - b. a municipal assessment sub-class bylaw?
5. Are the calculations correct?
6. Is there a minimum tax applied?

**Comments/Observations:** Council adopted Bylaw ALT 5-25, the tax rate bylaw, on May 14, 2025. The bylaw includes the requisitions required to be paid to the Alberta School Foundation Fund and a management body under Section 7 of the *Alberta Housing Act*.

The bylaw levies revenues in the form of a requisition allowance that are not included in the budget of the municipality. This is contrary to Section 353(2)(a) of the *MGA*, which authorizes council to impose a tax to be used towards the payment of expenditures and transfers as set out in the budget of the municipality.

The tax rate bylaw rates include assessment sub-classes (residential vacant and non-residential vacant) not established by a sub-class bylaw as required by Section 354(2) of the *MGA*.

The bylaw levies a rate for designated industrial property other than that established by the Minister as required by Section 359.3(2) of the *MGA*.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The tax rate bylaw may only include levies for expenditures that are included in the operating budget of the municipality and the rates must be in accordance with an assessment class pursuant to Section 297 of the *MGA* or a sub-class bylaw. The bylaw must levy the amount required for the assessment of designated industrial property at the rate set by the Minister.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 5. Assessment Notices (Mandatory)

**Legislative requirements:** *MGA* 303, 308, 310, 311

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. Does the assessment notice show the following information:
  - 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;
  - g. a notation if the property is fully or partially exempt from taxation under Part 10 of the *MGA*;
  - h. a notation if a deferral of the collection of tax under Section 364.1 or 364.2 of the *MGA* is in effect for the property;
  - i. any other information considered appropriate by the municipality or required by the Minister;
  - j. the notice of assessment date;
  - k. a statement that the assessed person may file a complaint not later than the complaint deadline; and
  - l. information respecting filing a complaint in accordance with the regulations?
3. Have assessment notices been sent no later than July 1, and at least seven days prior to the notice of assessment date?

**Comments/Observations:** The assessor set a notice of assessment date no earlier than January 1 and no later than July 1. Assessment notices include the information sufficient to identify the property and the name and mailing address of the assessed person. The notice includes the required information with respect to assessment class, improvements, and information with respect to filing a complaint. The notice was mailed at least seven days prior to the notice of assessment date.

**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.

## 6. Tax Notices (Mandatory)

**Legislative requirements:** *MGA 329, 333-336, 357*

1. Does the tax notice show the following information:
  - 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. a notation if the property is the subject of an agreement between the taxpayer and the municipality under Section 347(1) of the *MGA* relating to tax arrears;
  - h. a notation of the amount deferred and the taxation year or years to which the amount relates if the property is subject of a bylaw or agreement made under Section 364.1 of the *MGA* to defer the collection of tax;
  - i. a notation of the amount deferred and the taxation year or years to which the amount relates if the property is subject of a deferral granted under Section 364.2 of the *MGA*;
  - j. any other information considered appropriate by the municipality;
  - k. the date the tax notice is sent to the taxpayer;
  - l. the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;
  - m. 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;
  - n. the name and address of the designated officer with whom a complaint must be filed;
  - o. the dates on which penalties may be imposed if the taxes are not paid; and
  - p. information on how to request a receipt for taxes paid?
2. Has the municipality prepared and sent tax notices annually before the end of the year in which the taxes were imposed?
3. If the property tax bylaw specifies a minimum amount payable as property tax, does the tax notice indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the Alberta School Foundation Fund requisition?

**Comments/Observations:** The municipality prepares a tax notice sufficient to identify the location of the property or business, the name and mailing address of the taxpayer, the assessment, and the name, tax rate and amount of each tax imposed. The notice includes whether the tax is in arrears and the date the tax is sent to the taxpayer. The tax notice is sent before the end of the year in which taxes were imposed and includes the date upon which penalties will be applied.

The notice does not include information regarding the designated officer with whom a complaint must be filed or how to request a receipt for taxes paid.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The tax notice must include the name and address of the designated officer with whom a complaint may be filed and 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

## 7. Certification of Tax and Assessment Notices (Mandatory)

**Legislative requirements:** MGA 310, 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. Has a designated officer certified the date the assessment notices were sent?

**Comments/Observations:** The municipality published a notice in one issue of a newspaper having general circulation in the municipality, and in another manner considered appropriate by the municipality, a notice that the assessment notices had been sent.

A designated officer has not certified the date the assessment notices or the tax notices were sent.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** A designated officer must certify the date the assessment notices and tax notices were sent to meet legislative requirements.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 8. Assessment Review Boards (Mandatory)

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

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

**Comments/Observations:** Council adopted bylaw 1-20, the assessment review board bylaw, on January 15, 2020. The bylaw establishes the local assessment review board (LARB) and composite assessment review board (CARB). The bylaw provides for remuneration of members and the chair. The bylaw delegates the requirement for council to designate a chair to the panels of the board.

A clerk was appointed by resolution 15/85 on April 11, 2018.

Council has not provided for the term of members or chair as required by Sections 454.1(1)(b), 454.1(2), 454.2(1)(a), and 454.2(2) of the *MGA*.

Council appointed one member to the LARB and CARB at the organizational meeting on October 23, 2024. Sections 454.1 and 454.2 of the *MGA* require the appointment of at least three persons to the LARB and two persons to the CARB.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Council must appoint the minimum number of members to the LARB and CARB and provide for the term of members and the chair.

**Resources:** Municipal Affairs has developed a website to assist municipalities with respect to [Composite 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

## 9. Tax Payment and Tax Penalty Bylaws (Discretionary)

**Legislative requirements:** MGA 339, 340, 344(1), 345(1), 357(1.1)

1. Has the municipality, by bylaw:
  - a. provided incentives for payment of taxes by the dates set out in the bylaw; or
  - b. permitted taxes to be paid by instalments, at the option of the taxpayer?
2. Has the municipality passed a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes?
3. Has the municipality, by bylaw:
  - a. imposed penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice; and
  - b. imposed 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?

**Comments/Observations:** Council adopted Bylaw ALT 1/10 on November 10, 2010. The bylaw provides penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice and 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.

Council has, by the adoption of Bylaw ALT 3-21 on April 14, 2021, provided for taxes to be paid by instalments at the option of the taxpayer.

**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.

### 3.8 Other Municipal Taxation Authorities

#### 1. Local Improvement Tax (Discretionary)

##### **Legislative requirements:** MGA 391-409

1. If a local improvement has been proposed, has the municipality prepared a local improvement plan?
2. Does the local improvement plan:
  - a. include the proposed local improvement and its location;
  - b. identify the parcels of land in respect of which the local improvement tax will be imposed, and the person who will be liable to pay the local improvement tax;
  - c. state whether the tax rate is based on the assessment prepared, each parcel of land, each unit of frontage, or each unit of area;
  - d. include the estimated cost of the local improvement;
  - e. include the period over which the cost of the local improvement will be spread;
  - f. include the estimated cost of the local improvement to be paid by the municipality, from revenue raised by the local improvement tax, and from other sources of revenue; and
  - g. include any other information the proponents of the local improvement consider necessary.
3. Did the municipality provide notice to the persons liable to pay the local improvement tax that a local improvement plan has been prepared?
  - a. Did the notice include a summary of the information included in the local improvement plan?
4. Has the municipality passed a local improvement tax bylaw in respect of each local improvement?
5. Does the bylaw include:
  - a. all 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 is spread;
  - c. set a uniform tax rate to be imposed based on the cost of the local improvement less any financial assistance provided by the Federal or Provincial government; and
  - d. any other information the council considers necessary?

**Comments/Observations:** The municipality adopted local improvement tax Bylaws ALT 1/19 on May 22, 2019, and Bylaw ALT 4-23 on July 28, 2023. ALT 5-23 was adopted on August 18, 2023, repealing and replacing bylaw 4-23. Bylaw 5-23 varies the rate of the levy imposed in bylaw ALT 4-23. This variation is in accordance with the provisions of Section 403(3) of the MGA.

Bylaw ALT 5/23 does not describe the area of the proposed local improvement or identify the parcels of land in respect of which the local improvement tax will be levied. The bylaw does not state a period of time over which the cost of the local improvement will be spread as required by Section 395(1)(e) of the MGA. In addition, the bylaw specifies that the total amount to be levied per year depends on the term and the rate of interest. The legislation does not authorize the imposition of interest on outstanding amounts of a local improvement levy.

The bylaw does not reflect the contributions of the municipality as shown in the local improvement plan. Section 395(1)(f) of the MGA requires that the local improvement plan state the portion of the estimated cost of the local improvement proposed to be paid by the municipality and Section 398(1)(a) states that the bylaw must include all information required to be shown in the plan.

The municipality has not prepared a tax roll which includes all taxes imposed or separate roll for each tax as required by Section 327(2) of the MGA.

##### **Meets Legislative Requirements:** No

**Recommendations/Action Items:** The municipality must prepare a tax roll or tax rolls for all taxes imposed. The bylaws must be amended, or repealed and replaced, to describe the area of the proposed local improvement or identify the parcels of land in respect of which the local improvement tax will be levied. The amendment or replacement bylaw must impose a uniform tax rate based on either the assessment, each parcel, each unit of frontage, or each unit of area. The bylaw must specify the period of time over which the cost of the local improvement will be spread. The bylaw may not impose interest on any outstanding amounts of the levy and must reflect the contributions of the municipality as shown in the local improvement plan.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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### 3.9 Tax Recovery

#### 1. Tax Arrears List (Mandatory)

**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 prior to March 31 annually?
  - a. Have two copies of the list been sent to the Registrar?
  - b. Has a copy of the list been sent to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act* (the Minister of Treasury Board and Finance)?
  - c. Were persons notified who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar?
2. Has a tax arrears list been prepared showing the designated manufactured homes in the municipality for which there are tax arrears for more than one year?
  - a. Has the municipality registered a tax recovery lien against each designated manufactured home shown on the tax arrears list?
  - b. Were the owners of each designated manufactured home been given written notice that a tax recovery lien has been registered against the designated manufactured home?
  - c. Was the owner of each manufactured home community containing one or more designated manufactured homes shown on the tax recovery list notified in writing that a tax recovery lien has been registered?
3. Have the tax recovery lists been posted in a place that is accessible to the public during normal business hours?

**Comments/Observations:** The municipality prepared a tax arrears list prior to March 31, 2025, showing the parcels of land in the municipality in respect of which there are tax arrears. Two copies of the list were sent to the Registrar and a copy of the list was sent to the minister responsible for the *Unclaimed Personal Property and Vested Property Act*.

Persons liable to pay the arrears were notified.

The municipality has not prepared a tax arrears list with respect to designated manufactured homes (DMH) as required by Section 436.03 of the *MGA* and has not registered a tax recovery lien against each DMH on the arrears list. The owner of the DMH community was not notified that a tax recovery lien has been registered.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The municipality must prepare an arrears list for all designated manufactured homes for which there are arrears for more than one year, register a tax recovery lien against the DMH, and notify the owner of the DMH community that a tax recovery lien has been registered.

In the event the municipality anticipates being unable to meet the legislative deadline for the preparation of arrears lists, the municipality may request an extension from the Minister under Section 605(2) 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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

## 2. Tax Recovery Auctions – Land (Mandatory)

### Legislative requirements: MGA 418-422

1. Has the municipality offered for sale at public auction any parcel of land shown on its tax arrears list within the timeframe provided if the tax arrears are not paid?
2. Did the council set:
  - a. for each parcel of land to be offered for sale at 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.
3. Did the municipality 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 of the public auction; 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 of the public auction.
4. Does the advertisement 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?
5. Does the advertisement state the municipality may, after the public auction, become the owner of any parcel of land not sold at the public auction?
6. Did the municipality send a copy of the advertisement placed in The Alberta Gazette 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 encumbrance shown on the certificate of title for each parcel to be offered for sale?
7. Did the municipality adjourn the holding of a public auction to any date within two months after the advertised date?
  - a. If so, did the municipality post a notice in a place accessible to the public during regular business hours, showing the new date on which the public auction is to be held?

**Comments/Observations:** On April 9, 2025, council passed resolution 25.169 setting reserve bids at the assessed value of the properties and established the conditions of the sale. The public auction was advertised in the Alberta Gazette not more than 90 days before the date of the public auction and in one issue of a newspaper having general circulation in the municipality.

The advertisement contained all the information required by Section 421 of the MGA. The municipality sent a copy of the Alberta Gazette advertisement to the owner of each parcel and each person having an interest in the parcel. The auction was not adjourned.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

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

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

### 3. Tax Recovery Auctions – Designated Manufactured Homes (Mandatory)

#### **Legislative requirements: MGA 436.08-436.13**

1. Not later than August 1 following the preparation of the tax arrears list, has the municipality in respect to each designated manufactured home (DMH) shown on the tax arrears list sent a written notice to:
  - a. the owner of the DMH;
  - b. the owner of the manufactured home community where the DMH is located; and
  - c. each person who has a security interest in or a lien, writ, charge, or other encumbrance against the DMH?
2. Does the notice state that if the tax arrears are not paid before March 31 in the next year, the municipality will offer the DMH for sale at public auction?
3. Has the municipality offered for sale at public auction any DMH shown on its tax arrears list within the timeframe provided if the tax arrears are not paid?
4. Did the council set:
  - a. for each DMH to be offered for sale at 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?
5. Did the municipality advertise the public auction in 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 of the public auction?
6. Does the advertisement specify the date, time, and location of the public auction, the conditions of sale, and a description of each DMH to be offered for sale?
7. Did the municipality send a copy of the advertisement to:
  - a. the owner of the DMH;
  - b. the owner of the manufactured home community where the DMH is located; and
  - c. each person who has a security interest in or a lien, writ, charge or other encumbrance against the DMH?
8. Did the municipality adjourn the holding of a public auction to any date within two months after the advertised date?
  - a. If so, did the municipality post a notice in a place accessible to the public during regular business hours, showing the new date on which the public auction is to be held?

**Comments/Observations:** The municipality has not provided the required notifications or advertisements with respect to the conduct of a public auction for tax arrears related to designated manufactured homes (DMH) as required by Section 436.08 of the *MGA*.

The municipality has not offered for sale at public auction any designated manufactured homes within the timeframe required by Section 436.09 of the *MGA*.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The municipality must prepare the required notifications or advertisements with respect to the conduct of a public auction for tax arrears related to designated manufactured homes and offer for at public auction any designated manufactured homes within the timeframe required.

In the event the municipality anticipates being unable to meet the legislative deadline for the conduct of a tax recovery auction, the municipality may request an extension from the Minister under Section 605(2) of the *MGA*.

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

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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

#### 4. Tax Agreements (Discretionary)

**Legislative requirements:** MGA 418(4), 436.09(4)

1. Has the municipality entered into an agreement with the owner of a parcel of land shown on the tax arrears list?
2. Does the period of time for the payment of tax arrears exceed three years?

**Comments/Observations:** The municipality has entered into tax agreements with the owners of parcels of land shown on the tax arrears list.

The municipality has entered into a tax agreement that does not provide a period of time for the payment of the tax arrears.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** Going forward, the municipality may only enter into a tax agreement where the period of payment does not exceed three years.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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### 3.10 Planning and Development

#### 1. Municipal Development Plan (Mandatory)

**Legislative requirements:** MGA 216.4, 606, 632, 641, 692

1. Has the municipality adopted a Municipal Development Plan (MDP) by bylaw?
2. Does the MDP address:
  - a. future land-use;
  - b. future development;
  - c. coordination of land-use, growth patterns and infrastructure with adjacent municipalities (if there is no intermunicipal development plan);
  - d. transportation systems within the municipality and in relation to adjacent municipalities;
  - e. provision of municipal services and facilities;
  - f. policies respecting municipal reserve lands; and
  - g. policies respecting the protection of agricultural operations?

**Comments/Observations:** The municipality adopted Bylaw PLU 5/18 in November 2018 as the municipal development plan bylaw. The bylaw addresses future land-use and development, coordination of land-use, growth patterns, and infrastructure with adjacent municipalities. The bylaw includes transportation systems within the municipality, provision of municipal services and facilities, policies respecting municipal reserve lands, and policies respecting the protection of agricultural operations.

**Meets Legislative Requirements:** Yes

**Recommendations/Action Items:** No action required.

**Resources:** Municipal Affairs has prepared a [Guidebook for preparing a municipal development plan](#).

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

## 2. Land Use Bylaw (Mandatory)

**Legislative requirements:** *MGA 606, 640, 642(1), 692(4), [Matters Related to Subdivision and Development Regulation 84/2022](#)*

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

**Comments/Observations:** Council adopted Bylaw PLU 8/06 on August 9, 2006. The bylaw divides the municipality into districts and establishes a method for making decisions on development permit applications, including all matters with respect to development permits as required by Section 640 of the *MGA* and the Regulation.

Section 4.1(4) of the bylaw specifies an appeal of a development permit decision may be commenced within 14 days of the decision on a development permit application. This is contrary to Section 686(1)(a)(i)(A) of the *MGA* which provides that an appeal may be commenced within 21 days after the date the written decision is given.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The bylaw must be amended, or repealed and replaced, to reflect the legislated timeline for the appeal of a development decision.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

### **3. Subdivision Authority (Mandatory)**

**Legislative requirements:** *MGA 623, 625*

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

**Comments/Observations:** Council adopted bylaw TBE 1-25 on February 12, 2025, which establishes a subdivision authority for the municipality.

**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 (Mandatory)**

**Legislative requirements:** MGA 623, 625

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

**Comments/Observations:** Council adopted bylaw TBE 1-25 on February 12, 2025, which establishes a development authority for the municipality.

**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.

## 5. Subdivision and Development Appeal Board (Mandatory)

### **Legislative requirements: MGA 627**

1. Is a subdivision and development appeal board (SDAB) 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:
  - a. municipal employees;
  - b. members of the municipal planning commission; and
  - c. 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 *MGA* and regulation?
9. Has the municipality completed its Financial Information Return (FIR) to report that the SDAB clerk and members are trained?

**Comments/Observations:** Council adopted bylaw TBE 1-19, the Intermunicipal Subdivision and Appeal Board Bylaw (ISDAB) on March 13, 2019. The bylaw establishes an ISDAB and authorizes the municipality to enter into an agreement for the hearing of subdivision and development appeals. The bylaw delegates to the agreement the functions, duties, procedures, and conduct of the board.

Council appointed a clerk to the board on April 11, 2018, by resolution 18/018. The clerk is not an individual who can carry out subdivision and development powers on behalf of the municipality.

**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.

## 6. Listing and Publishing Policies Used to Make Planning Decisions (Mandatory)

### Legislative requirements: MGA 638.2

1. Are the following published on the municipal website:
  - a. an up-to-date list of council approved policies (by bylaw or resolution) used to make planning/development decisions;
  - b. 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
  - c. documents incorporated by reference in any bylaws passed under Part 17?

**Comments/Observations:** The municipality has not published on its 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*, or documents incorporated by reference in any bylaws passed under Part 17 as required by Section 638.2 of the *MGA*.

**Meets Legislative Requirements:** No

**Recommendations/Action Items:** The municipality must publish on the municipal website the required planning documents, summary, and documents incorporated by reference into bylaws passed under Part 17.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

## 7. Offsite Levies (Discretionary)

**Legislative requirements:** *MGA 648, 648.2*

1. Has the municipality by bylaw provided for the imposition and payment of a levy in respect to land that is to be developed or subdivided, and authorized an agreement to be entered into in respect of the payment of the levy?
2. Does the bylaw impose an off-site levy on land owned by a school board that is to be developed for a school?
3. Does the bylaw provide for the payment of capital costs relating to one or more of:
  - 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 water drainage facilities;
  - d. new or expanded roads required for or impacted by a subdivision or development;
  - e. 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;
  - f. land required for or in connection with any of the above facilities;
  - g. new or expanded community recreation facilities;
  - h. new or expanded fire hall facilities;
  - i. new or expanded police station facilities; or
  - j. new or expanded libraries?
4. Does another off-site levy bylaw apply to the same lands for the same purpose?
5. Was the off-site levy bylaw advertised?
6. Does the calculation of the off-site levy:
  - a. take into account criteria such as area, density or intensity of use;
  - b. recognize variation among infrastructure, facility and transportation infrastructure types;
  - c. maintain consistency across the municipality for that type of infrastructure, facility, or transportation infrastructure; and
  - d. be fair and reasonable in the municipality?
7. Does the bylaw include a requirement for periodic reviews of the off-site levy calculation?

**Comments/Observations:** Council adopted Bylaw PI 5/08, the offsite levy bylaw, on July 9, 2008. The bylaw provides for new or expanded facilities for the storage, transmission, treatment or supply of water and new or expanded facilities for the treatment, movement or disposal of sanitary sewage.

The calculation of the offsite levy does not take into account criteria such as area, density, or intensity of use. The bylaw does not include a requirement for periodic reviews of the off-site levy calculation.

**Meets Legislative Requirements: No**

**Recommendations/Action Items:** The bylaw must be amended, or repealed and replaced, to take into account criteria such as area, density, and intensity of use. The bylaw must include a requirement for periodic reviews of the off-site levy calculation.

**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. Where a bylaw must be adopted, amended, or repealed and replaced, please provide a copy of the adopted bylaw.

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## 8. Municipal Planning Commissions (Discretionary)

### Legislative requirements: MGA 625

1. Has the municipality established a municipal planning commission by bylaw?
2. Has the municipality entered into an agreement with one or more municipalities to establish an intermunicipal planning commission or an intermunicipal service agency by bylaw?
3. Does the bylaw establishing the municipal planning commission or the agreement establishing an intermunicipal planning commission:
  - a. provide for the applicable matters described in Section 145(3) of the *MGA*;
  - 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. Does the bylaw delegate, by agreement, any of its subdivision authority or development authority powers, duties, or functions to:
  - a. municipal planning commission;
  - b. a regional services commission; or
  - c. an intermunicipal service agency?

**Comments/Observations:** Council adopted bylaw TBE 1-25 on February 12, 2025, which establishes a municipal planning commission. The bylaw prescribes the functions and duties of the commission, including the commission's subdivision and development powers and duties.

**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.

## 9. Area Structure Plans (Discretionary)

### **Legislative requirements:** MGA 633

1. Has the municipality adopted an area structure plan for the purpose of providing a framework for subsequent subdivision and development of an area of land?
2. Does the area structure plan describe:
  - a. the sequence of development proposed for the area;
  - b. the land uses proposed for the area, either generally or with respect to specific parts of the area;
  - c. the density of population proposed for the area either generally or with respect to specific parts of the area; and
  - d. the general location of major transportation routes and public utilities?
3. Does the area structure plan contain any other matters, including matters relating to reserves, as the council considers necessary?

**Comments/Observations:** Council adopted Bylaw PLU 11/08, the Homestead Area Structure Plan on July 9, 2008, and Bylaw PLU 1-09, the Emerald Ridge Area Structure Plan on August 26, 2009.

The bylaws provide frameworks for developing an area of land including the sequence of development, proposed uses, population density, the general location of transportation routes and public utilities, and other matters council considered necessary.

**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.

## 10. Area Redevelopment Plans (Discretionary)

**Legislative requirements:** MGA 634, 635, 647

1. Has the municipality designated an area of the municipality as a redevelopment area for the purpose of any or all the following:
  - a. preserving or improving land and buildings in the area;
  - b. rehabilitating buildings in the area;
  - c. removing buildings from the area;
  - d. constructing or replacing buildings in the area;
  - e. establishing, improving or relocating roads, public utilities or other services in the area; or
  - f. facilitating any other development in the area?
2. Has the municipality, by bylaw, adopted an area redevelopment plan?
3. Does the plan describe:
  - a. the objectives of the plan and how they are proposed to be achieved;
  - b. the proposed land uses for the redevelopment area;
  - c. if a redevelopment levy is to be imposed, the reasons for imposing it;
  - d. 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
  - e. contain any other proposals that the council considers necessary?
4. Does the plan bylaw provide for the imposition and collection of a levy to be known as a "redevelopment levy", and authorize a designated officer, with or without conditions, to perform any function with respect to the imposition and collection of that redevelopment levy?

**Comments/Observations:** The municipality has not adopted an area redevelopment plan.

**Meets Legislative Requirements:** N/A

**Recommendations/Action Items:** N/A

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

### 3.13 For Discussion Only

#### 1. Adding Amounts to the Tax Roll

##### Legislative requirements: MGA 553

1. Is the municipality aware that the following amounts may be added to the tax roll of a property by council:
  - a. unpaid cost referred to in Section 35(4) or 39(2) of the *MGA* 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 of the *MGA* 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) of the *MGA*, if the parcel's owner contravened the enactment or bylaw and the contravention occurred on all or a part of the parcel;
  - d. costs associated with tax recovery proceedings related to the parcel;
  - e. 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;
  - e.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;
  - f. unpaid costs awarded by a composite assessment review board under Section 468.1 of the *MGA* or the Land and Property Rights Tribunal under Section 501 of the *MGA*, 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;
  - f.1 the expenses and costs of carrying out an order under Section 646 of the *MGA*; and
  - g. any other amount that may be added to the tax roll under an enactment?
2. When an amount is added to the tax roll of a parcel:
  - a. is deemed for all purposes to be a tax imposed under Division 2 of Part 10 of the *MGA* 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.

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

## 2. Reserve Lands

**Legislative requirements:** *MGA 664.1(1), 666(1), 667(1), 669(1), 672(1), 673(1), 674(1), 676(1)*

1. Does the municipality receive "subdivision approval applications" for approval to subdivide a parcel of land?
2. Does the municipality as a subdivision authority 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 above?
3. If money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, does the municipality ensure the applicant provide:
  - a. a market value appraisal of the land as of a specified date occurring within the 35-day period following the date on which the application for subdivision approval is made as if the use proposed for the land conforms with any use prescribed in a statutory plan or land-use bylaw for that land;
  - b. 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
  - c. if the applicant and the subdivision authority agree, a land value based on a method other than those described above?
4. Has the municipality as a subdivision authority directed that the requirement to provide all or part of the municipal reserve, school reserve or municipal and school reserve 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?
5. Has the municipality ensured if a school board holds an interest in a school reserve, municipal and school reserve or municipal reserve under this or previous legislation 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?
6. Has the municipality transferred municipal reserve of its interest in municipal and school reserve to a school board?
7. Did the municipality hold a public hearing and advertise before any of the following occurs:
  - a. the sale, lease or other disposal of municipal reserve, community services reserve or municipal and school reserve:
    - i. 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 above to be designated as community services reserve; or
  - c. the disposal of conservation reserve by a municipality as permitted by legislation.
8. Has the municipality sold, leased or otherwise disposed of a conservation reserve?
9. Has the municipality ensured that lands designated as conservation reserve remains in its natural state?
10. Has the municipality, by bylaw, after giving notice and holding a public hearing:
  - a. used an environmental reserve for a purpose not specified in the legislation;
  - b. transferred an environmental reserve to the Crown or an agent of the Crown for consideration, as agreed;
  - c. leased or disposed of an environmental reserve other than by a sale for a term of not more than 3 years; or
  - d. changed 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?

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

### 3. Repair of Roads, Public Places, and Public Works

#### **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.

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

#### 4. Joint Use and Planning Agreements (JUPA)

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

1. Where a school board is operating within the municipal boundaries of a municipality, has the municipality entered into an agreement with the school board?
2. Does the agreement 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 the *MGA* 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;
    - 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; and
    - vi. how the municipality and the school board will work collaboratively;
  - b. establishing a process for resolving disputes; and
  - c. establishing a time frame for regular review of the agreement, and may, subject to the governing legislation, contain any other provisions the parties consider necessary or advisable?

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

## Section 4: Conclusion

Your participation and cooperation during the 2025 Legislative Compliance Check review are appreciated. This report is intended to help the Town of Gibbons 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.