



Village of Carmangay
Municipal Accountability Review Report

June 18, 2019



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Section 1: Introduction

1.1 Our Commitment

Alberta Municipal Affairs is committed to helping to ensure Albertans live in viable municipalities with well-managed, collaborative, accountable local governments. To achieve this, Municipal Affairs plays an important role in assisting and supporting municipalities in Alberta through various programs that aim to build capacity.

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

1.2 The Municipal Accountability Program

With a focus on promoting an environment supportive of accountable, well-managed local governments, the purpose of this program is to:

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

The Municipal Accountability Program consists of multi-year cycle reviews, ordered by the Minister under Section 571 of the *MGA*. While this program is available to all municipalities, upon the request of a council and with the approval of the Minister, municipalities with populations of 5,000 or less are automatically scheduled for a visit once every four years.

In September 2018, the Minister of Municipal Affairs received a sufficient petition requesting an inspection into the affairs of the municipality from the electors of the Village of Carmangay. In response, a preliminary review was completed in November 2018 to identify the concerns and issues that led to the petition. While the concerns identified were not of sufficient severity to warrant a municipal inspection, in January 2019, the Minister decided that the village would have a municipal accountability review completed in 2019.

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

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

The results of the Village of Carmangay 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 Alberta Municipal Affairs.



Section 2: Executive Summary

2.1 Site Visit

On June 18, 2019, Municipal Affairs staff met with village administration to complete the on-site portion of the Municipal Accountability Program review and to observe a council meeting for procedures that are required in the MGA.

The Village of Carmangay is commended for their cooperation and assistance throughout the review. As well as the time commitment during the site visit, municipal staff promptly responded to questions and provided documentation as requested. Ministry staff appreciate this additional time and effort and recognizes the commitment to the well-being and success of the municipality demonstrated by village administration.

2.2 Strengths

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

- chief administrator officer evaluation;
- provision of information;
- public presence at meetings;
- voting;
- passing bylaws;
- public participation policy;
- operating and capital budget;
- municipal accounts;
- tax recovery;
- subdivision authority;
- development authority;
- subdivision and applications;
- nomination forms;
- municipal emergency organization/agency/advisory committee;
- municipal library board; and
- systems library board.



2.3 Legislative Gaps

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

- designation of a municipal office ([page 11](#));
- closed meetings ([page 18](#));
- meetings through electronic communications ([page 21](#));
- authority to act ([page 23](#));
- council meeting minutes ([page 27](#));
- code of conduct bylaw ([page 28](#));
- designated officers ([page 31](#));
- borrowing bylaw ([page 32](#));
- property tax bylaw ([page 33](#));
- assessment review board bylaw ([page 35](#));
- bylaw enforcement officer bylaw ([page 37](#));
- procedural bylaw ([page 38](#));
- bylaw revisions and amendments ([page 42](#));
- auditor, audited financial statements, auditor report ([page 49](#));
- salary and benefits ([page 50](#));
- content of tax notices ([page 57](#));
- certify date of mailing ([page 58](#));
- subdivisional development appeal board ([page 63](#));
- land use bylaw ([page 68](#));
- listing and publishing policies related to planning decisions ([page 73](#));
- oath/statement ([page 75](#));
- ballot account ([page 78](#)); and
- disposition of election material ([page 79](#)).

2.4 Next Steps

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

A response by the municipality is required that includes a plan detailing the actions to be taken to rectify the legislative gaps identified in this report. This response must be submitted to Municipal Affairs within eight weeks of receiving this report. For your municipality's convenience, this report has been formatted to provide space in each section for responses to the findings on each particular area of non-compliance.



However, your municipality is not required to use this report to provide its responses, and may prefer instead to develop a customized document for the responses and implementation plan.

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

Section 3: Municipal Accountability Review Findings

3.1 General

1. Municipal Office

LEGISLATIVE REQUIREMENTS: MGA 204

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

COMMENTS/OBSERVATIONS: The municipal office is located at 119 Carman Street, Carmangay, Alberta. A resolution naming the location of the municipal office was not provided.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Per section 204 of the MGA, a resolution of council is required to name a place as the village's municipal office.

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

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

2. Orientation Training

LEGISLATIVE REQUIREMENTS: MGA 201.1

1. How was orientation training offered to the elected officials following the 2017 general election and any subsequent byelections?
2. Were the following topics covered:
 - role of municipalities in Alberta;
 - municipal organization and functions;
 - key municipal plans, policies and projects;
 - roles and responsibilities of council, councillors, the CAO, and staff;
 - code of conduct;
 - budgeting and financial administration; and
 - public participation?

COMMENTS/OBSERVATIONS: Members of council attended Munis 101 in Lethbridge following the 2017 general election. This was documented with receipts issued for the orientation sessions.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3. Chief Administrative Officer Evaluation

LEGISLATIVE REQUIREMENTS: MGA 205.1

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

COMMENTS/OBSERVATIONS: Formal CAO evaluations are being completed by council. The current CAO will be having an evaluation prior to the end of 2019.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

4. Provision of Information

LEGISLATIVE REQUIREMENTS: *MGA 153.1*

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

COMMENTS/OBSERVATIONS: The CAO is aware of the *MGA* requirements. Council was provided with an agenda package in advance of the June 18, 2019 council meeting. The CAO provided a written report to council that was supplemented with additional verbal updates and the CAO provided procedural guidance throughout the council meeting. When members of council request information regarding the municipality, the CAO emails the information out to all members of council.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

5. Signing of Municipal Documents

LEGISLATIVE REQUIREMENTS: MGA 213

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

COMMENTS/OBSERVATIONS: Municipal bylaws and council meeting minutes reviewed were signed by both the mayor and CAO. Agreements and other instruments are also signed by the CAO and the mayor. Cheques are signed by one member of administration and one of three members of council per resolution made at the 2017 organizational meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

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

LEGISLATIVE REQUIREMENTS: MGA 532

Each municipality must ensure that every road or other public place that is subject to the direction, control and management of the municipality, including all public works in, on or above the roads or public place put there by the municipality or by any other person with the permission of the municipality, are kept in a reasonable state of repair by the municipality, having regard to:

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

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

COMMENTS/OBSERVATIONS: The CAO is aware of the responsibilities under section 532 of the MGA and shared that the village has policies and plans in place, which are reflected in the annual budget. Any municipal policies and practices discussed, were not reviewed. In the event the policies and practices establish 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.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.2 Meetings

1. Public Presence at Meetings

LEGISLATIVE REQUIREMENTS: MGA 197 (1)

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

COMMENTS/OBSERVATIONS: Meetings of council, including regular council meetings, special meetings and budget meetings, are advertised to the public and open for members of the public to attend.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. Closed Meetings

LEGISLATIVE REQUIREMENTS: MGA 197

1. Before closing all or a part of a meeting to the public:
 - Is a resolution passed to indicate what part of the meeting is to be closed?
 - Does the resolution identify what exception to disclosure under the *Freedom of Information and Protection of Privacy Act (FOIPP)* applies to the part of the meeting that is to be closed?
 - Are members of the public notified once the closed portion of the meeting is concluded?
2. Do the council meeting minutes record the names of those who attended the closed meeting and the reason for their attendance?

COMMENTS/OBSERVATIONS: Council minutes record when meetings are closed; however, council and administration refer to closed meetings as “executive session”. With the amendments to the MGA, portions of meetings held without the public in attendance are referred to as “closed session”. Before going into closed session, exceptions to disclosure under the *Freedom of Information and Protection of Privacy Act (FOIPP)* are not cited. The village does not have a designated place for the public to gather outside the meeting room.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: “Closed session” should be used instead of “executive session” to reflect the terminology used in the MGA. Exceptions to disclosure under the *FOIPP Act* must be cited so the public is aware of what is being discussed in the closed session. Names of those who attended the closed session, and the reasons for their attendance must be recorded in the minutes.

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

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

3. Organizational Meeting

LEGISLATIVE REQUIREMENTS: MGA 152, 159(1), 192

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

COMMENTS/OBSERVATIONS: Council held their last organizational meeting on October 16, 2018, within two weeks of the third Monday in October, which is in accordance with section 192 of the MGA. Council nominates the chief elected official and the deputy chief elected official from among councillors, sets council meeting dates and times, and appoints committee and board members.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

4. Special Meetings

LEGISLATIVE REQUIREMENTS: MGA 194

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

COMMENTS/OBSERVATIONS: The last special council meeting was held November 30, 2018. Council passed a motion at the regular scheduled council meeting of November 20, 2018 to hold the special meeting. The agenda was changed, and all of council were at the meeting to approve the change.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

5. Meetings Through Electronic Communications

LEGISLATIVE REQUIREMENTS: *MGA* 199

1. Has notice been provided to the public, including the way in which the meeting is to be conducted?
2. Do the facilities enable the public to watch or listen to the meeting?
3. Was a designated officer in attendance at the facility?
4. Do the facilities enable the meeting's participants to watch or hear each other?

COMMENTS/OBSERVATIONS: Council does not currently use electronic communications for meetings. It was noted that the documentation provided for development permit application no. 2018-03 shows the decision made on August 30, 2018 was made through email communications between municipal planning commission members. While section 199 of the *MGA* allows meetings by electronic communications, the *Act* requires that notice be provided to the public including: the way the meeting is to be conducted, ensuring the facilities enable the public to watch or hear the meeting at a place specified in the meeting notice, and the meeting participants can watch or hear each other.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Meetings may only be conducted through electronic communications in accordance with the requirements of section 199 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 Affairs has developed an online resource for municipalities regarding general meeting procedures: [Procedural Bylaw and Agendas](#)

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

6. Regular Meeting Change Notice

LEGISLATIVE REQUIREMENTS: MGA 193

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

COMMENTS/OBSERVATIONS: Council has not had a need to change a regular scheduled council meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.3 Meeting Procedures

1. Authority to Act

LEGISLATIVE REQUIREMENTS: MGA 180-181

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

COMMENTS/OBSERVATIONS: At the June 18, 2019 meeting of council observed, there were decisions of council that were not formalized through a resolution. An example of this occurred when council accepted several items as information without a resolution.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: All decisions of council must be formalized through a council resolution or bylaw that is passed in an open public meeting, with a quorum present.

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

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

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2. Quorum

LEGISLATIVE REQUIREMENTS: MGA 167

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

COMMENTS/OBSERVATIONS: Village council consists of three elected officials. The minutes that were reviewed, and the council meeting that was observed met the quorum requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



3. Voting

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 done prior to the vote being taken?

COMMENTS/OBSERVATIONS: Each councillor participated in voting during the June 18, 2019 council meeting that was observed. There were no abstentions and no requests for recorded votes. The voting documented in the council meeting minutes, and demonstrated at the June 18, 2019 council meeting met the legislative requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

4. Pecuniary Interest

LEGISLATIVE REQUIREMENTS: MGA 172

1. When a pecuniary interest is declared:

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

COMMENTS/OBSERVATIONS: There were no items of pecuniary interest at the June 18, 2019 council meeting. The minutes reviewed did not include a disclosure of pecuniary interest. A resource is provided below in the event a pecuniary interest situation arises in the future.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

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

MUNICIPAL RESPONSE: Not applicable.

5. Council Meeting Minutes

LEGISLATIVE REQUIREMENTS: MGA 172, 184, 185, 197, 208, 230

1. Are the minutes recorded in the English language without note or comment?
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 disclosures of councillor pecuniary interest recorded in the minutes?
6. Are abstentions from public hearings recorded?
7. Are the minutes recorded in accordance with section 230 of the MGA when a public hearing is held?
8. Are the minutes kept safe?

COMMENTS/OBSERVATIONS: The council meeting minutes reviewed contain numerous comments and summaries of discussions by those in attendance at the council meeting. Specifically this occurs under delegations and reports. Names of councillors present were recorded and minutes of the previous meeting were reviewed and approved by a resolution of council.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The minutes are to be documented in accordance with the requirements of section 208(1)(a) of the MGA, without note or comment.

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

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

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

3.4 Mandatory Bylaws

1. Code of Conduct

LEGISLATIVE REQUIREMENTS: MGA 146.1, Code of Conduct for Elected Officials Regulation 200/2017

1. Is there a code of conduct bylaw?
2. Does the bylaw apply to all councillors equally?
3. Are there sanctions for breaching the code of conduct?
4. Does the bylaw include the following topics:
 - representing the municipality;
 - communicating on behalf of the municipality;
 - respecting the decision-making process;
 - adherence to policies, procedures and bylaws;
 - respectful interactions with councillors, staff, the public and others;
 - confidential information;
 - conflicts of interest;
 - improper use of influence;
 - use of municipal assets and services; and
 - orientation and other training attendance?
5. Has a complaint system been established within the bylaw?
6. Does the complaint system address:
 - who may make a complaint alleging a breach of the code of conduct;
 - the method by which a complaint may be made;
 - the process to be used to determine the validity of a complaint; and
 - the process to be used to determine how sanctions are imposed if a complaint is determined to be valid?
7. Has the code of conduct been reviewed in the last four years? (Not applicable until 2022)

COMMENTS/OBSERVATIONS: COMMENTS/OBSERVATIONS: The Village of Carmangay has a council code of conduct policy, however Section 146.1 of the MGA requires the council code of conduct to be a bylaw.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: To be compliant, a council code of conduct bylaw, meeting the required provisions stated in the Code of Conduct for Elected Officials Regulation must be adopted.

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

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

The resource is divided into two parts:

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

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

2. Establishment of the Chief Administrative Officer Position

LEGISLATIVE REQUIREMENTS: MGA 205

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

COMMENTS/OBSERVATIONS: Bylaw 785 was passed on August 21, 2018 and establishes the CAO position for the village. The current CAO was appointed by a council resolution at the August 21, 2018 regular council meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3. Designated Officers

LEGISLATIVE REQUIREMENTS: MGA 210, 284.2, 456.1, 627.1(3)

1. Are the following designated officer positions established by bylaw:
 - a. municipal assessor;
 - b. assessment review board clerk; and
 - c. subdivision and development appeal board clerk?
2. Are there any other designated officer positions, and is there a bylaw to establish these positions?

COMMENTS/OBSERVATIONS: Bylaw 778 was passed on September 19, 2017 and establishes the assessor as a designated officer. Land use bylaw 742 was passed in May 2013 and establishes a designated officer for carrying out duties outlined in the land use bylaw. The assessment review board, and the subdivision and development appeal board clerk positions have not been established as designated officer positions.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The village must pass bylaws establishing the positions of assessment review board clerk and subdivision and development appeal board clerk as designated officers.

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

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



4. Borrowing Bylaw(s)

LEGISLATIVE REQUIREMENTS: MGA 251-259, Debt Limit Regulation 255/2000

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

COMMENTS/OBSERVATIONS: Bylaw 781 was passed on February 20, 2018 and provides for borrowing for operating expenditures. The bylaw does not set out the maximum rate of interest. The bylaw did not require advertising.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Borrowing bylaw 781 must be amended to include the maximum rate of interest to be paid in accordance with section 251(2)(b) of the MGA.

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

The Alberta Capital Finance Authority (ACFA) is a not for profit provincial authority that provides local governments with financing for capital projects. Their website provides a variety of tools to assist municipalities with borrowings: <http://www.acfa.gov.ab.ca/nav/about-us.html>

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

5. Property Tax Bylaw

LEGISLATIVE REQUIREMENTS: MGA 353-359, Matters Relating to Assessment Sub-classes Regulation 202/2017

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

COMMENTS/OBSERVATIONS: The Village of Carmangay passes a tax bylaw annually. Tax rate bylaw 787, passed on April 16, 2019, was reviewed and the following was noted:

- the bylaw does not account for the requisition for designated industrial properties (DIP);
- the bylaw contains two minimum taxes within the property tax bylaw, which is contrary to Municipal Affairs position that only one minimum tax within the property tax bylaw is permitted; and
- the calculations are incorrect for general municipal , ASFF residential and the seniors foundation, which will result in an under collection of taxes.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Moving forward, the village must ensure that the tax rate bylaw calculations are correct and only one minimum tax is levied. Also, the property tax bylaw must account for all requisitions imposed, including requisitions for designated industrial properties (DIP), in accordance with section 359(1) of the MGA.

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

Municipal Affairs has created an example tax bylaw to assist municipalities when developing their annual property tax bylaw: [Example Property Tax Bylaw](#).



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

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6. Assessment Review Boards

LEGISLATIVE REQUIREMENTS: MGA 454-456, Matters Relating to Assessment Complaints Regulation 201/2017

1. Has a local assessment review board been established?
 - Are three members appointed to this board?
 - Is the term of the appointment established?
 - Have the appointed members received the mandatory training?
2. Is a composite assessment review board established?
 - Are two members appointed to this board?
 - Is the term of the appointment established?
 - Have the appointed members received the mandatory training?
 - Is there a current assessment review board clerk appointment?
3. Has a designated officer been appointed as the clerk and received the mandatory training?

COMMENTS/OBSERVATIONS: Bylaw 738 was passed on May 15, 2012 and establishes a regional assessment review board for the municipality. There is no reference to the Village of Carmangay in the bylaw. The bylaw does not establish the local and composite assessment review boards for the village, but merely authorizes the regional board to exercise the functions of both the local and composite assessment review boards.

Section VIII of the bylaw gives authority to the director of the Oldman River Regional Services Commission to designate the clerk. This is in contravention of section 456(2) of the MGA, which requires the councils of a regional assessment review board to jointly appoint the clerk.

Section XVII(1) of the bylaw delegates the authority to prescribe an appeal fee schedule and the remuneration payable to board members to the clerk and members of the board. This is in contravention of section 203(1) of the MGA, which only authorizes the delegation of council's authority to a council committee, the chief administrative officer, or a designated officer of the municipality. With recent amendments to the MGA, the local and composite assessment review boards are excluded from the definition of "council committee" in section 1(1)(f) of the MGA.

Section V and VI of the bylaw refer to the presiding officer of a panel as the "chairperson"; however, the bylaw does not establish a chair of the board itself. Section 455(2)(a) of the MGA requires the councils to jointly designate one of the board members as chair and to prescribe the term of office and any remuneration or expenses payable to the chair.



There is no establishment of the clerk as a designated officer as required by section 456(1) of the *MGA* and there is no indication that the members of the board and the clerk have completed the mandatory training.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Bylaw 738 must be amended to address the following:

- the bylaw must indicate that it is a bylaw of the Village of Carmangay;
- the municipality must establish both a local assessment review board and a composite review board; and
- the bylaw must be in compliance with legislation.

In addition, a designated officer must be appointed as the clerk of the assessment review boards and all members appointed to assessment review boards, as well as the clerk, must complete the mandatory training.

Since all members of the regional board should have the same bylaw, it would be advisable to work with all member municipalities of the regional assessment review board, as well as their legal counsel, to ensure that member bylaws are consistent and comply with the requirements of the *MGA*.

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

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

7. Bylaw Enforcement Officers

LEGISLATIVE REQUIREMENTS: MGA 555-556

3. Is there a municipal bylaw enforcement officer appointed?
4. Is there a bylaw to support this?
5. Are the powers and duties established within the bylaw for the bylaw enforcement officer?
6. Does the bylaw include:
 - disciplinary procedures;
 - penalties; and
 - an appeal process?
7. Has the bylaw enforcement officer taken the official oath?

COMMENTS/OBSERVATIONS: The Village of Carmangay is part of a regional peace officer alliance with surrounding municipalities that enforces provincial legislation. A bylaw enforcement officer bylaw that specifies the powers and duties, establishes disciplinary procedures for misuse of power including penalties, and establishes an appeal process and an official oath signed by an enforcement officer was not provided.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The municipality is required to establish a bylaw in accordance with sections 555 and 556 of the MGA if the municipality has a bylaw enforcement officer or bylaw enforcement provisions. Any person who is enforcing bylaws must take the official oath.

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

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

3.5 Discretionary Bylaws

Please note: Discretionary bylaws are not required in the *MGA*. The following section includes a random selection of optional bylaws to review that their contents are in compliance with the *MGA*.

1. Procedural Bylaw

LEGISLATIVE REQUIREMENTS: *MGA* 145

1. Does the municipality have a procedural bylaw?

COMMENTS/OBSERVATIONS: Bylaw 780 was passed on January 24, 2018 and establishes a procedural bylaw for the village. Section 8 of the bylaw establishes the regular council meeting time of 6:00 p.m. every second Tuesday of each month. At the October 2018 organizational meeting, council set the regular council meeting time of 6:30 p.m. every second Tuesday of each month. Section 28 – 13 of the bylaw references “executive session” not “closed session”.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The bylaw should be amended to be consistent with council’s decision to hold council meetings at 6:30 p.m. “Executive session” should be replaced with “closed session”.

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

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

2. Adhoc Committee Bylaw

LEGISLATIVE REQUIREMENTS: MGA 7

1. Does the municipality have an adhoc committee bylaw?

COMMENTS/OBSERVATIONS: Adhoc committee bylaw 779, passed March 20, 2018, was reviewed. The bylaw was properly enacted by three readings, and the other content within the bylaw met general requirements of the MGA.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3. Water, Sewer and Garbage Rates Bylaw

LEGISLATIVE REQUIREMENTS: MGA 7

2. Does the municipality have a water, sewer and garbage rates bylaw?

COMMENTS/OBSERVATIONS: Water, sewer and garbage rates bylaw 763, passed in 2017, was reviewed. The bylaw was properly enacted by three readings, and the other content within the bylaw met general requirements of the MGA.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.6 Bylaw Procedures

1. Passing Bylaws

LEGISLATIVE REQUIREMENTS: MGA 187-189

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

COMMENTS/OBSERVATIONS: On April 16, 2019 council passed all three readings of the 2019 tax rate bylaw and followed the proper process of passing a resolution giving unanimous consent to go to third reading.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. Bylaw Revisions and Amendments

LEGISLATIVE REQUIREMENTS: MGA 63-69, 191, and 692

1. Are revision bylaws limited to:
 - consolidation of two or more bylaws;
 - altering citation; and
 - changes that do not materially affect a bylaw (clerical, technical, grammatical, or typographical)?
2. Does the title of the bylaw indicate that it is a revision bylaw?
3. Has the CAO certified the revision prior to the 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 village generally repeals and replaces bylaws rather than revising or amending; however, land use bylaw 742 has been amended and consolidated up to and including October 2015. A designated officer may only make a consolidation of bylaws when council has delegated the authority by bylaw in accordance with section 69(1) of the MGA. In each case, the amendment was advertised and received a public hearing prior to being passed.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Council must pass a bylaw that authorizes the CAO or a designated officer to consolidate one or more bylaws in accordance with section 69(1) of the MGA.

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

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

3.7 Mandatory Policies

1. Public Participation Policy

LEGISLATIVE REQUIREMENTS: MGA 216.1, Public Participation Policy Regulation 193/2017

1. Has a public participation policy been passed?
2. Does the policy identify:
 - types or categories of approaches the municipality will use to engage the public; and
 - types and categories of circumstances in which the municipality will engage with the public?
3. Is the public participation policy available for public inspection?
4. Has the public participation policy been reviewed by council in the last four years? (Not applicable until summer of 2022.)

COMMENTS/OBSERVATIONS: Council adopted the public participation policy on July 17, 2018. The policy includes all required information.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.8 Finance

1. Operating Budget

LEGISLATIVE REQUIREMENTS: MGA 242, 243, 244, 248.1

1. Has an operating budget been adopted for each calendar year?
2. Does the operating budget include the estimated amount of each of the following expenditures and transfers:
 - the amount needed to provide for the council's policies and programs;
 - the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;
 - the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board, or its obligations for services funded under an intermunicipal collaboration framework (not applicable until April 1, 2020);
 - the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;
 - if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in section 28;
 - the amount to be transferred to reserves;
 - the amount to be transferred to the capital budget; and
 - the amount needed to recover any shortfall as required under section 244?
3. Does the operating budget include estimated amounts of each source of revenue (taxes, grants, service fees)?
4. Are the estimated revenues and transfers sufficient to pay the estimated expenditures?
5. Does the budget align with the property tax rate bylaw?

COMMENTS/OBSERVATIONS: The 2019 interim operating budget was adopted at the December 18, 2018 council meeting and the 2019 operating budget was adopted at the March 19, 2019 council meeting. The budget met the legislative requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

2. Capital Budget

LEGISLATIVE REQUIREMENTS: MGA 245, 246, 248.1

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

COMMENTS/OBSERVATIONS: The 2019 capital budget was adopted at the December 18, 2018 council meeting and met the legislative requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3. Financial Records and Receipts

LEGISLATIVE REQUIREMENTS: MGA 268.1

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

COMMENTS/OBSERVATIONS: The village uses Munisoft software to maintain financial information including issuing receipts when requested. All revenues, including cash, are collected at the municipal office. Administration presents budget to actual reports to council each quarter.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



4. Municipal Accounts

LEGISLATIVE REQUIREMENTS: MGA 270

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

COMMENTS/OBSERVATIONS: A resolution of council passed at the October 16, 2018 organizational meeting names ATB Financial as the financial institution for the village. A review of the village's bank statements confirm ATB Financial to be the village's financial institution.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



5. Fidelity Bond

LEGISLATIVE REQUIREMENTS: MGA 212.1

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

COMMENTS/OBSERVATIONS: The village has insurance through AMSC Insurance Services Ltd. Based on information provided, insurance policies were in place.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

6. Auditor, Audited Financial Statements, Auditor Report

LEGISLATIVE REQUIREMENTS: MGA 276, 280, 281

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

COMMENTS/OBSERVATIONS: A resolution of council appointing the current auditor was not provided. The auditor presented the audited financial statements at the May 21, 2019 council meeting, and the 2018 financial statements were approved by a resolution of council at that meeting.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Council must appoint an auditor for the village, and moving forward the village must submit their financial statements and auditor’s report to the minister by May 1 of the year following the year for which the financial information return and statements have been prepared.

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

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

7. Salary and Benefits

LEGISLATIVE REQUIREMENTS: MGA 217, Supplementary Accounting Principles and Standards Regulation 313/2000

1. Has information been provided on the salaries of councillors, the chief administrative officer and all designated officers (including the assessor, SDAB clerk and assessment review board clerk) of the municipality?

COMMENTS/OBSERVATIONS: The salaries of councillors and the CAO are contained within the annual financial statements. It was noted that the salary and benefit disclosure does not include an amount for the assessor who is appointed as a designated officer.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ ACTION ITEMS: The financial statements must disclosed the salaries of all designated officers.

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

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



8. Management Letter

LEGISLATIVE REQUIREMENTS: MGA 281(3)

1. Has council received a separate auditor's report on any improper or unauthorized transaction or non-compliance with this or another enactment or a bylaw that is noted during the course of an audit?

COMMENTS/OBSERVATIONS: The village received confidential recommendations from the auditor.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

9. Three-Year Operating Plan and Five-Year Capital Plan (for discussion only)

LEGISLATIVE REQUIREMENTS: MGA 283.1, Municipal Corporate Planning Regulation 192/2017

1. Each municipality must prepare a written plan respecting its anticipated financial operations over a period of at least the next three financial years. Also, each municipality must prepare a written plan respecting its anticipated capital property additions over a period of at least the next five financial years. The first financial plans will need to be prepared by the end of 2019 and cover the 2020 to 2022 financial, or 2020 to 2024 capital period.

COMMENTS/OBSERVATIONS: The municipality is aware that written plans for financial operations and capital plans are a new legislative requirement and have already prepared the plans.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.9 Assessment and Taxation

1. Assessment Roll

LEGISLATIVE REQUIREMENTS: MGA 284.2(1), 307

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

COMMENTS/OBSERVATIONS: Bylaw 778 was passed on September 19, 2017 and establishes the position of assessor to be a designated officer. The bylaw also includes the appointment of the current assessor by name. The assessment roll is made available on request and there is no fee for inspecting the roll; therefore, no bylaw is required. The appointment of an assessor only requires a resolution of council. In the event that the assessor changes, the existing bylaw will need to be repealed and replaced.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

2. Tax Roll

LEGISLATIVE REQUIREMENTS: MGA 327, 329

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

COMMENTS/OBSERVATIONS: An annual tax roll has been completed, and contains the required legislated content.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable,

3. Assessment and Tax Notices

LEGISLATIVE REQUIREMENTS: MGA 308, 333

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

COMMENTS/OBSERVATIONS: The village issues a combined assessment and tax notice. Tax notices are prepared annually, and sent to taxpayers in accordance with the MGA requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

4. Content of Assessment Notices

LEGISLATIVE REQUIREMENTS: MGA 308.1, 309

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

COMMENTS/OBSERVATIONS: The combined assessment and tax notice contains the required assessment information.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



5. Content of Tax Notices

LEGISLATIVE REQUIREMENTS: MGA 334

1. Does the municipal property tax notice show the following:
 - the same information that is required to be shown on the tax roll;
 - the date the tax notice is sent to the taxpayer;
 - the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;
 - except when the tax is a property tax, the date by which a complaint must be made, which date must not be less than 30 days after the tax notice is sent to the taxpayer;
 - the name and address of the designated officer with whom a complaint must be filed;
 - the dates on which penalties may be imposed if the taxes are not paid; and
 - information on how to request a receipt for taxes paid?

COMMENTS/OBSERVATIONS: The 2019 combined assessment and tax notice does not contain information on how to request a receipt for taxes paid, and the name and address of the designated officer with whom a complaint must be filed.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Moving forward, the tax notice content on the combined notice must be updated to include information on how to request a receipt for taxes paid, and the name and address of the designated officer with whom a complaint must be filed.

RESOURCES: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-422-1377.

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

6. Notice and Certification

LEGISLATIVE REQUIREMENTS: MGA 311, 335, 336

1. Has the municipality published in one issue of a newspaper having general circulation in the municipality, or in any other manner considered appropriate by the municipality, a notice that the assessment notices have been sent?
2. Has a designated officer certified the date the tax notices were sent?
3. Have the tax notices been sent before the end of the year in which the taxes were imposed?

COMMENTS/OBSERVATIONS: Certification was not provided confirming the date that the 2019 tax notices were sent.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: A designated officer must certify the date tax notices were sent.

RESOURCES: Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-422-1377.

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

7. Tax Arrears List

LEGISLATIVE REQUIREMENTS: MGA 412, 436.03

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

COMMENTS/OBSERVATIONS: The village prepared a tax arrears list and submitted it to the registrar on March 28, 2019, which is prior to the required March 31 deadline. The tax arrears list was posted in the municipal office.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



8. Tax Sale

LEGISLATIVE REQUIREMENTS: MGA 418, 436.08

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

COMMENTS/OBSERVATIONS: Tax arrears balances were brought up to date; therefore, the village has not been required to conduct a tax sale recently. In the event that the village encounters a tax sale, a resource is provided below.

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 780-422-1377.

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

3.10 Planning

1. Subdivision Authority

LEGISLATIVE REQUIREMENTS: MGA 623, 625-626

1. Has the municipality by bylaw provided for a subdivision authority?
2. Does the structure of the subdivision authority comply with section 623(2) which specifies that it may include one or more of the following:
 - any or all members of council;
 - a designated officer;
 - a municipal planning commission;
 - any other person or organization?

COMMENTS/OBSERVATIONS: Bylaw 731 was passed on March 21, 2011 and establishes the subdivision authority as the municipal planning commission. The same bylaw also establishes the municipal planning commission, which is comprised of two members of council, two citizens of the village, and the development officer.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

2. Development Authority

LEGISLATIVE REQUIREMENTS: MGA 624, 625 - 626

1. Has the municipality bylaw provided for a development authority?
2. Does the structure of the development authority comply with section 624(2) which specifies that it may include one or more of the following:
 - a designated officer;
 - a municipal planning commission;
 - any other person or organization?

COMMENTS/OBSERVATIONS: Bylaw 731 was passed on March 21, 2011 and establishes the development authority as the municipal planning commission or “designated officer”. Furthermore, land use bylaw 742 confirms the structure of the development authority as the municipal planning commission or “designated officer”.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



3. Subdivision and Development Appeal Board (SDAB)

LEGISLATIVE REQUIREMENTS: MGA 627, 628, Subdivision and Development Regulation 43/2002, Subdivision and Development Appeal Board Regulation 195/2017

1. Is a subdivision and development appeal board bylaw or intermunicipal agreement established?
2. Do the SDAB members exclude those who are:
 - municipal employees;
 - members of the municipal planning commission; and
 - individuals who can carry out subdivision and development powers on behalf of the municipality?
3. Is there no more than one councillor appointed as a member to the appeal board?
 - If more than one, is there Ministerial approval for the additional councillors to sit on the panel?
4. Are the active members of the SDAB trained?
5. Is there a clerk appointed to the SDAB?
6. Has the clerk received SDAB training?
7. Has the clerk kept a record of the hearings?

COMMENTS/OBSERVATIONS: A subdivision and development appeal board bylaw was not provided.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The village must, by bylaw, establish an SDAB which meets all legislative requirements of Sections 627 and 628 of the MGA, and the accompanying regulations 43/2002 and 195/2017.

RESOURCES: Municipal Affairs has developed an SDAB training guidebook and several fact sheets to assist municipalities, which can be found at the [SDAB website](#). In addition, Municipal Affairs Planning Advisors are available to discuss these topics further by calling toll-free 310-0000 and then 780-427-2225.

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

4. Subdivision Applications and Decision

LEGISLATIVE REQUIREMENTS: MGA 653, 653.1, 679, Subdivision and Development Regulation 43/2002, Subdivision and Development Appeal Board Regulation 195/2017

1. Are the forms set out in schedules 1 and 2 of the Subdivision and Development Regulation used for all subdivision application and deferred reserve caveat decisions?
2. If required, were written referrals sent according to legislation?
3. Have all the mandatory requirements in section 653 and 653.1 of the MGA been met?
4. If there have been appeals, did the SDAB clerk give five days' notice of the hearing to the appropriate stakeholders?

COMMENTS/OBSERVATIONS: The village has not had any recent subdivision applications.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

5. Development Applications

LEGISLATIVE REQUIREMENTS: MGA 683.1, 686, 687

1. Did the development authority review the application within 20 days to determine if it was complete?
2. If deemed complete, did the applicant get a notification that the application is complete, or if deemed incomplete, did the applicant get a notification from the development authority that the application is incomplete?
3. If the development permit application is refused, was a notice issued to the applicant?
4. Are appeal hearings held within 30 days after the receipt of a notice of appeal by the SDAB?
5. Does the SDAB give at least five days notice in writing of the hearing:
 - to the appellant;
 - to the development authority; and
 - to the owners as required under the land use bylaw?
6. Did the board make materials related to the appeal available for public inspection?

COMMENTS/OBSERVATIONS: Development permit 2018-03 was reviewed and no issues were noted. There were no recent appeal examples to review.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

6. Alberta Land Stewardship Act (ALSA) Regional Plan or Land Use Policies

LEGISLATIVE REQUIREMENTS: MGA 622, 630.2 and ALSA 20

1. Is there an ALSA Regional Plan in effect in your area?
2. If yes, which plan?
3. Has a statutory declaration been filed with the Land Use Secretariat indicating compliance with the regional plan? (Note: due within five years of an ALSA regional plan coming into force.)

COMMENTS/OBSERVATIONS: The South Saskatchewan regional plan is in effect for the Village of Carmangay. The village must file their declaration by September 1, 2019, if they have not yet filed.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

7. Growth Management Board

LEGISLATIVE REQUIREMENTS: MGA 708.23,708.04

1. Is the municipality a member of a growth management board?
2. Has the municipality appointed a person to represent the municipality on the growth management board?

COMMENTS/OBSERVATIONS: The village is not part of a growth management board.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



8. Land Use Bylaw

LEGISLATIVE REQUIREMENTS: MGA 230, 606, 639, 640, 642 (1), 692 (4), Subdivision and Development Regulation 43/2002

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

COMMENTS/OBSERVATIONS: Council passed bylaw no. 742 on May 21, 2013 establishing a land use bylaw for the village. Council has amended the bylaw twice since its passage, and the land use bylaw has been consolidated to include all bylaw amendments passed to date. Section 10 (1) of the bylaw states: "Application fees are prescribed by Council under a separate bylaw. Refer to Appendix A." Section 11 of the bylaw states: "Appendices A through C attached hereto are for information purposes only and do not form part of this bylaw." A separate rates and fees bylaw was not provided.



MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The land use bylaw must be amended to include appendix A which establishes a fee schedule, or alternatively, a rates and fees bylaw must be passed to establish fees applicable to the land use bylaw.

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

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



9. Municipal Development Plan (MDP)

LEGISLATIVE REQUIREMENTS: MGA 230, 606, 632, 641, 692

1. Is there a Municipal Development Plan?
 - Does the population of the municipality exceed 3,500?
 - If the population of the municipality is less than 3,500, does the Land Use Bylaw for the municipality contain 'Direct Control' districting as per section 641(1)?
2. Does the MDP address/include:
 - future land use;
 - future development;
 - coordination of land use, growth patterns and infrastructure with adjacent municipalities (if there is no intermunicipal development plan);
 - transportation systems; and
 - municipal services and facilities?
3. Has the MDP been amended?
4. Was the amendment to the MDP advertised?
5. Was a public hearing held for the amendment to the MDP?

COMMENTS/OBSERVATIONS: The village is currently in the process of developing an MDP, which must be adopted by April 1, 2021.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

10. Intermunicipal Development Plan (IDP)

LEGISLATIVE REQUIREMENTS: MGA 230, 606, 631, 636, 692, 708.28, 708.3

1. Is there an Intermunicipal Development Plan?
2. Does the IDP address/include within the IDP area:
 - future land use;
 - future development;
 - transportation;
 - coordination of intermunicipal programs (physical, social and economic development);
 - environmental matters;
 - dispute resolution processes;
 - plan repeal/amendment procedures; and
 - plan administration provisions?
3. Has the IDP been amended?
4. Was the amendment to the IDP advertised?
5. Was there a public hearing for the amendment of the IDP?

COMMENTS/OBSERVATIONS: The village has not adopted an IDP with Vulcan County, but is aware that the deadline to do so is April 1, 2020.

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.

11. Intermunicipal Collaboration Frameworks (ICF)

LEGISLATIVE REQUIREMENTS: MGA 708.33, Intermunicipal Collaboration Framework Regulation 191/2017

1. Has an ICF been adopted with each municipality that shares a common border? (Not applicable until April 1, 2020.)

COMMENTS/OBSERVATIONS: The village is aware of the upcoming legislative requirements requiring municipalities to adopt intermunicipal collaboration frameworks by April 1, 2020.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Information on ICF requirements, contents and dates can be located online at: [Intermunicipal Collaboration Frameworks](#)



12. Listing and Publishing Policies Related to Planning Decisions

LEGISLATIVE REQUIREMENTS: MGA 638.2

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

COMMENTS/OBSERVATIONS: The village's website does not have an up to date list of council approved policies used to make planning and development decisions and their relationship to each other.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The village website must be updated to include a comprehensive list and summary of all planning policies and their relationships with other planning documentation and decisions.

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

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

3.11 Local Authorities Election Act (LAEA)

1. Joint Elections

LEGISLATIVE REQUIREMENTS: *Local Authorities Election Act (LAEA) 2-3*

1. Is there an agreement to hold an election in conjunction with another local authority?
2. Does the agreement include:
 - which elected authority is responsible for the conduct of the election; and
 - the appointment of a returning officer for each local authority?

COMMENTS/OBSERVATIONS: The village does not conduct joint elections with another local authority.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. Oath/Statement

LEGISLATIVE REQUIREMENTS: LAEA 16, Local Authorities Election Forms Regulation 106/2007

1. Did the Returning Officer, and all deputy returning officers take the oath/statement as per the Local Authorities Election Forms Regulation for the most recent election?

COMMENTS/OBSERVATIONS: There was no documentation provided to determine if the returning officer and deputy returning officers took the official oath or statement prior to the 2017 election.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ ACTION ITEMS: The returning officer and deputy returning officers must take the official oath or statement prescribed in the Local Authorities Election Forms Regulation, before performing the duties of a returning officer or deputy returning officer.

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

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

3. Substitute Returning Officer

LEGISLATIVE REQUIREMENTS: LAEA 13(2.1)

1. Has a substitute returning officer been appointed in the resolution or bylaw that fixes the date for the by-election?

COMMENTS/OBSERVATIONS: There have been no by-elections in the village since this requirement came into effect.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



4. Nomination Forms

LEGISLATIVE REQUIREMENTS: LAEA 27, 28.1, 34, 97

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

COMMENTS/OBSERVATIONS: The village does not take a deposit; therefore, no bylaw is required. Nomination papers were signed, filed, and the Deputy Minister received the required information for the 2017 general election in accordance with the LAEA. The nomination papers filed for the 2017 general election have been retained by the municipality.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



5. Ballot Account

LEGISLATIVE REQUIREMENTS: LAEA 88, 89, 94, 100

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

COMMENTS/OBSERVATIONS: A record of the 2017 ballot account was not provided.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ ACTION ITEMS: Moving forward, the village must retain the ballot account in accordance with section 100(1.1) of the LAEA for all by-elections and general elections for the duration of the council term.

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

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

6. Disposition of Election Material

LEGISLATIVE REQUIREMENTS: *LAEA* 101

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

COMMENTS/OBSERVATIONS: The CAO indicated that the 2017 election materials were destroyed; however, no affidavit of destruction of the ballot box contents was provided.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ ACTION ITEMS: The village is required to dispose of election materials in accordance with section 101 of the *LAEA* and ensure that the appropriate affidavit is completed following the destruction of the materials.

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

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

7. Campaign Disclosure Statements

LEGISLATIVE REQUIREMENTS: LAEA 147.4

1. Did all campaign disclosure statements include:
 - the total amount of all campaign contributions received during the campaign period that did not exceed \$100 (prior to 2019) or \$50 (after) in the aggregate from any single contributor;
 - the total amount contributed, together with the contributor's name and address, for each contributor whose contributions during the campaign period exceeded \$100 in the aggregate;
 - the total amount of money paid by the candidate out of the candidate's own funds;
 - the total amount of any campaign surplus, including any surplus from previous campaigns; and
 - a financial statement setting out the total amount of revenue and expenses?
2. Are all documents filed under this section available to the public during regular business hours?
3. Have the campaign disclosure documents been retained for a period of four years after the election?

COMMENTS/OBSERVATIONS: No campaign contributions were collected by village candidates.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.12 Emergency Management

1. Municipal Emergency Organization/Agency/Advisory Committee

LEGISLATIVE REQUIREMENTS: *Emergency Management Act (EMA)* 11, 11.1, 11.2

1. Has an emergency advisory committee been appointed consisting of a member or members of council to advise on the development of emergency plans and programs?
2. Is an emergency management agency established to act as the agent of the local authority in exercising the local authority's powers and duties under the EMA?
3. Has a director of the emergency management agency been appointed?
4. Are there prepared and approved emergency plans and programs?

COMMENTS/OBSERVATIONS: Bylaw 744 was passed on June 18, 2013 and establishes an emergency management committee and emergency management agency. The general appointment to the committee and agency exists within the bylaw, and subsequent appointments occur at the annual organizational meeting. The village has appointed the CAO as the director of emergency management. Emergency plans and policies exist within both structures.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. Municipal Emergency Organization/Agency/Advisory Committee (for discussion only)

LEGISLATIVE REQUIREMENTS: *Local Authority Emergency Management Regulation*

1. Is the municipality aware that as of January 1, 2020:
 - Emergency advisory committees and emergency management agencies must be appointed by bylaw;
 - The Managing Director of the Alberta Emergency Management Agency (AEMA) will prescribe a command, control and coordination system that must be used by emergency management agencies;
 - If a local authority has delegated some or all of their powers under the Emergency Management Act to a regional services commission or joint committee, the local authority must establish a bylaw setting out the powers and duties which have been delegated;
 - If the local authority has delegated powers to a regional services commission, their bylaw must indicate whether the local authority will maintain an independent emergency management agency;
 - When summer villages delegate powers and duties under the Emergency Management Act to another local authority, the local authority accepting the delegation of the summer village may delegate the powers to a council committee;
 - When a summer village delegates powers and duties under the Emergency Management Act to another local authority, the summer village and the local authority must establish in bylaw which powers and duties have been delegated and accepted;
 - Training will be prescribed by the Managing Director and will include:
 - Mandatory elected officials training within 90 days of taking oath
 - Directors of Emergency Management must take courses within 18 months of being appointed
 - Municipal staff responsible for implementing emergency plan must take prescribed courses within six months of taking on role
 - Emergency management agencies must review the emergency plan at least once per year and make it available to AEMA for review and comment annually.

COMMENTS/OBSERVATIONS: The municipality is aware of the upcoming changes to the legislation, and will be working with their Alberta Emergency Management Agency field agent to prepare for January 1, 2020.

MEETS LEGISLATIVE REQUIREMENTS: Yes



RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.13 Libraries

1. Municipal Library Board

LEGISLATIVE REQUIREMENTS: *Libraries Act 3-5*

1. Is a municipal library board established?
2. Has council provided a copy of the bylaw establishing the board to the Minister?
3. How many councillors have been appointed to the board?
4. Are there alternate members?
5. In the case of an intermunicipal library board, are members appointed to the board in accordance with the intermunicipal agreement?
6. Does the membership appointment term exceed three years?
7. Does any member's number of terms exceed three terms? If so, did two-thirds of council approve?

COMMENTS/OBSERVATIONS: Bylaw 524 was passed on June 15, 1981 and establishes the municipal library board for the Village of Carmangay. Council appoints one of their members to the library board annually at the organizational meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. System Library Board

LEGISLATIVE REQUIREMENTS: *Libraries Act 16*, Libraries Regulation 141/1998

1. Is a system library board established?
2. Have councils that have signed the agreement appointed the members of the board?
3. Does the membership appointment term exceed three years?
4. Does any member's total years of service exceed nine consecutive years? If so, did two-thirds of council approve?
5. Are there alternate members?

COMMENTS/OBSERVATIONS: The village is part of the Chinook Arch Regional Library System and appoints one of their members annually at the organizational meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

Section 4: Conclusion

Your participation and cooperation during the 2019 Municipal Accountability Program review are appreciated. This report is intended to help the Village of Carmangay 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 local governments.