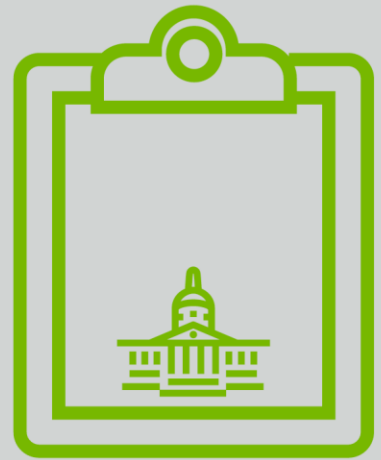


2020

Municipal Accountability Program Report



Town of Mayerthorpe

Municipal Affairs, Government of Alberta

June 9, 2020

Town of Mayerthorpe 2020 Municipal Accountability Program Report

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

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Section 1: Introduction

1.1 Our Commitment

Alberta Municipal Affairs is committed to helping to ensure Albertans live in viable municipalities and communities with fiscally responsible, collaborative, accountable local governments. To achieve this, Municipal Affairs plays an important role in assisting and supporting municipalities in Alberta through various programs to foster capacity building, transparency and accountability, which are essential elements for responsible local government.

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

1.2 The Municipal Accountability Program

With a focus on promoting an environment supportive of accountable, well-managed local governments, 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 accountable and transparent; and
- provide a collaborative partnership between Municipal Affairs and municipalities to address legislative discrepancies that may exist.

The Municipal Accountability Program consists of multi-year cycle reviews, ordered by the Minister under Section 571 of the *MGA*. While this program is available to all municipalities, upon the request of a council and with the approval of the Minister, municipalities with populations of 2,500 or less are automatically scheduled for a visit once every five years. The Town of Mayerthorpe was randomly selected for a municipal accountability review in 2020.

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 Town of Mayerthorpe 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

Adhering to the current COVID-19 social distancing recommendations, Municipal Affairs staff met with town administration on June 9, 2020 by electronic means to complete the on-site portion of the Municipal Accountability Program review and examine compliance with mandatory requirements of the *MGA* and other legislation under the purview of Municipal Affairs.

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

2.2 Legislative Compliance

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

- designation of a municipal office;
- orientation training;
- chief administrator officer evaluation;
- public presence at meetings;
- closed meetings;
- regular meeting change notice;
- pecuniary interest;
- council meeting minutes;
- code of conduct bylaw;
- establishment of the chief administrative officer position;
- assessment review board bylaw;
- passing bylaws;
- public participation policy;
- operating and capital budgets;
- financial records and receipts;
- municipal accounts;
- auditor, audited financial statements, auditor report;
- assessment and tax rolls;

- content of assessment and tax notices;
- tax recovery;
- municipal development plan;
- land use bylaw;
- development authority;
- subdivision and development appeal board;
- election procedures;
- municipal emergency management;
- 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:

- requirement to establish a bylaw enforcement officer bylaw ([page 32](#));
- requirement for a procedural bylaw to be consistent with the *MGA* ([page 33](#));
- requirement to revise and amend bylaws in accordance with the *MGA* ([page 38](#));
- requirement for the salary and benefits to include those of all designated officers ([page 48](#));
- requirement for a municipality to implement a three-year operating plan and a five-year capital plan ([page 50](#));
- requirement for an assessor to be a designated officer ([page 52](#));
- requirement to establish a subdivision authority ([page 63](#)); and
- listing and publishing policies related to planning decisions ([page 66](#)).

2.4 Next Steps

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

A response by the municipality is required that includes a plan detailing the actions to be taken to rectify the legislative gaps identified in this report. This response must be submitted to Municipal

Affairs within eight weeks of receiving this report. For your municipality's convenience, this report has been formatted to provide space in each section for responses to the findings on each particular area of non-compliance; however, your municipality is not required to use this report to provide its responses, and may prefer instead to develop a customized document for the responses and implementation plan.

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

Section 3: Municipal Accountability Review Findings

3.1 General

1. Municipal Office

Legislative requirements: *MGA 204*

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

Comments/Observations: The municipal office for the Town of Mayerthorpe is located at 4911-52 Street, Mayerthorpe, Alberta as designated in section II of the town's procedural bylaw 1109.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Orientation Training

Legislative requirements: *MGA 201.1*

1. How was orientation training offered to elected officials following the 2017 general election and any subsequent byelections?

Comments/Observations: Multiple orientation and training sessions were offered to all members of council following the 2017 general election as approved by resolutions Org346/2017 through Org350/2017 passed at the October 23, 2017 organizational meeting.

Following the two municipal by-elections in 2019, new members of council were provided with an orientation package by the CAO, and facilitated through meetings with the CAO, as well as tours of the municipality and municipal facilities.

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: Council provides the CAO with a written performance evaluation on an annual basis in accordance with town policy and the *MGA*.

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 practicable?

Comments/Observations: The CAO is aware of the *MGA* requirements, and typically provides information to all members of council outside of council meetings by email.

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: As the visit was conducted electronically due to the COVID-19 pandemic, the town's minutes and bylaw binders were not reviewed; however, all municipal documents (e.g., minutes, bylaws, cheques, agreements, and negotiable instruments) provided and accessed online were signed by both the mayor and CAO in accordance with the requirements of section 213 of the *MGA*. Additionally, town policy II-04 authorizes the CAO or their delegate to execute some agreements, permits, and other documents alone.

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 town 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 and special meetings are advertised to the public and open for members of the public to attend. During the public health emergency, the town utilized provisions of the Meeting Procedures (COVID-19 Suppression) Regulation. Some members of council have chosen to attend meetings via electronic means, while some members as well as the CAO meet in-person. Members of the public may attend electronically or in-person.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Closed Meetings

Legislative requirements: *MGA 197*

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

Comments/Observations: The minutes for May 11, 2020 show that council went into a closed session. The resolution to enter a closed session includes the exception to disclosure applicable to the closed session under *FOIPP*. Members of the public are notified and allowed to return to the meeting once the closed session has concluded.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Organizational Meeting

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

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

Comments/Observations: Council held their last organizational meeting on November 4, 2019, within two weeks of the third Monday in October which is in accordance with section 192 of the *MGA*. Council established a rotation for members of council to assume the deputy mayor role at their inaugural organizational meeting.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Special Meetings

Legislative requirements: *MGA 194*

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

Comments/Observations: The last special meeting of council was held on March 10, 2020. The meeting was held with less than 24 hours notice and the appropriate waiver was signed by at least two-thirds of council. The agenda for the special meeting was not changed.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Regular Meeting Change Notice

Legislative requirements: *MGA 193*

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

Comments/Observations: Council changed the scheduled date of their December 9, 2019 meeting to December 10, 2019 by council resolution C444/2019 at the November 25, 2019 council meeting. Proper notice of the change was provided to all members of council and the public.

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: All actions requested by council are authorized by resolutions of council which are passed at a regular or special council meeting open to the public and with a quorum present.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Quorum

Legislative requirements: *MGA 167*

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

Comments/Observations: The Town of Mayerthorpe council consists of seven elected officials. The minutes that were reviewed met the quorum requirements.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Voting

Legislative requirements: *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 CAO indicated that each member of council votes on all matters put to a vote of council. The voting documented in the council meeting minutes met the legislative requirements.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Pecuniary Interest

Legislative requirements: *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: At the May 11, 2020 regular council meeting, a member of council declared a pecuniary interest regarding a land use bylaw amendment. The minutes disclose the general nature of the pecuniary interest, and indicate the councillor left the room for the discussion and vote.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Council Meeting Minutes

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

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

Comments/Observations: Minutes are recorded in English, and include the names of councillors present at the meeting. Meeting minutes are adopted by council resolution at a subsequent council meeting. Recorded votes are documented in the meeting minutes. There have been no abstentions from public hearings. The minutes for public hearings are recorded in accordance with section 230 of the *MGA*. Minutes are kept in a safe location in the town office.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.4 Mandatory Bylaws

1. Code of Conduct

Legislative requirements: MGA 146.1, Code of Conduct for Elected Officials Regulation 200/2017

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

Comments/Observations: On September 11, 2017, council passed bylaw 1062 establishing a code of conduct for members of council. The bylaw applies to all members of council equally, and there are sanctions for violations of the code of conduct. The bylaw includes the topics listed above. The bylaw establishes a complaint system, which addresses who may make a complaint, the method the complaint may be made, the process to determine the validity of the complaint, and the process to determine sanctions in accordance with legislation.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

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: The position of CAO is established by bylaw 1028, which was passed by council on December 9, 2014. The current CAO was appointed by council resolution 905/2007 which was passed on February 26, 2007.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Property Tax Bylaw

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

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

Comments/Observations: Bylaw 1117 was passed on May 11, 2020 and establishes the rates of taxation for 2020. Residential and non-residential assessment has been split into sub-classes and a bylaw dividing assessment classes as required by section 297(2) and (2.1) of the *MGA* is in place, but it was not adopted until May 25, 2020. The bylaw authorizing the sub-classification of assessment classes should have been adopted prior to the adoption of the tax rate bylaw. The tax ratio between residential and non-residential classes is in accordance with legislation. Requisitions have been accounted for and the calculations within the tax rate bylaw are correct. The tax rate bylaw prescribes one minimum tax applicable to all properties.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Assessment Review Boards

Legislative requirements: MGA 454-456, Matters Relating to Assessment Complaints Regulation 201/2017

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

Comments/Observations: Bylaw 1115 was passed on April 14, 2020 establishing a local assessment review board (LARB) and a composite assessment review board (CARB). Members of the board, the chair and the clerk are appointed within Schedule A of the bylaw. Council has prescribed the remuneration and expenses payable to members by policy. Members of the assessment review boards, as well as the CAO, have received the mandatory training.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Bylaw Enforcement Officers

Legislative requirements: MGA 555-556

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

Comments/Observations: Bylaw 992 was passed on May 13, 2013 appointing a bylaw enforcement officer. The bylaw identifies the municipal policies respecting the powers and duties of bylaw enforcement officers, as well as policies regarding disciplinary procedures. Section 556 of the *MGA* requires the powers and duties of bylaw enforcement officers, as well as disciplinary procedures, including penalties and an appeal process be established by bylaw, not policy. The bylaw enforcement officer has taken the official oath.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 992 must be amended or replaced so that the powers and duties of bylaw enforcement officers, as well as disciplinary procedures, including penalties and an appeal process for allegations of abuse of authority be established by bylaw.

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

1. Procedural Bylaw

Legislative requirements: MGA 145

1. Does the municipality have a procedural bylaw?

Comments/Observations: Council passed bylaw 1109 on October 16, 2019 establishing procedures for council and council committee meetings.

Section III paragraph 5 allows council to suspend provisions of the procedural bylaw by 2/3 resolution of council. This is inconsistent with section 191 of the *MGA*, which only allows the provisions of a bylaw to be amended by bylaw.

Section V, paragraph 5 of the bylaw allows council to enter a closed session to “protect the municipality, its operations, economic interest and delivery of its mandate from harm that could result from the release of certain information”. Section 197(2) of the *MGA* only authorizes a council to meet in closed session if the matter is within one of the exceptions to disclosure applicable under sections 16-29 of the *Freedom of Information and Protection of Privacy Act*.

Section VIII, paragraph 1 of the bylaw allows council to cancel a regular meeting by written consent of the council. This is inconsistent with section 180 and 181 of the *MGA*, which only authorize council to act by resolution or bylaw passed at a meeting open to the public and with a quorum of council present.

Section XVI, paragraph 1 of the bylaw allows a member of council to be expelled from a meeting by majority vote for unruly behavior. It is the position of Municipal Affairs that this contravenes section 153(c) of the *MGA* by preventing a member of council from fulfilling their legislated duty to participate in council meetings.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 1109 must be amended or replaced to:

- remove the ability to suspend provisions of the procedural bylaw by resolution;
- maintain consistency with the *MGA* regarding the reasons council may enter a closed session;
- remove the ability to cancel a regular council meeting by written consent; and
- remove the ability to expel a member of council from a meeting.

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. Borrowing Bylaw(s)

Legislative requirements: *MGA 251-259, Debt Limit Regulation 255/2000*

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

Comments/Observations: Bylaw 1070 was passed on July 4, 2017 and authorizes borrowing for the purpose of financing a local improvement. The bylaw sets out the amount to be borrowed, the purpose of the borrowing, the maximum rate of interest, the terms, the terms of repayment of the borrowing, and the sources of money to be used to pay the principal and interest owing. The bylaw was advertised accordingly.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Fire Bylaw

Legislative requirements: *MGA 7*

1. Does the municipality have a fire bylaw?

Comments/Observations: Bylaw 954 was passed on September 27, 2010 and provides for fire protection and the recovery of fire protection costs within the town. The bylaw met the 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 to consider third reading?

Comments/Observations: A review of a selection of past council minutes indicates the proper process of three readings of bylaws, including that a resolution was passed unanimously giving consent before proceeding to third reading (e.g., resolutions C141/2020 through C144/2020 that were passed on April 27, 2020).

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Bylaw Revisions and Amendments

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

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

Comments/Observations: The town does not use revision bylaws, but instead changes bylaws either through amending bylaws or by repealing and replacing the old bylaw. The town's land use bylaw has been amended numerous times; in each case the amendment is advertised and receives a public hearing prior to being passed.

Section 8 of the town's land use bylaw 1066 authorizes revisions of a technical nature, including updating section numbers, references to other legislation, typographical and clerical errors, and name changes may be made without council approval. While section 692(6) of the MGA authorizes council to make amendments of a technical or clerical nature to the land use bylaw without notification or a public hearing, the actual changes must still be made through enactment of an amendment bylaw.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 1066 must be amended or replaced to remove the authorization for revisions to be made to the bylaw without the need to amend the bylaw and without council approval.

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: Public participation policy I-022 was adopted by council on January 8, 2018. The policy includes the methods and the situations in which the municipality will engage the public in accordance with legislation. The public participation policy is available on the municipal website for public inspection.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.8 Finance

1. Operating Budget

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

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

Comments/Observations: Council adopted an operating budget for 2019-2021 by resolution SP457/2018 passed on November 20, 2018. The three-year operating budget was last amended and passed by resolution SP075/2020 on March 5, 2020. The operating budget contains the estimated amounts for revenues, expenses, and transfers in accordance with the above identified legislative requirements. The estimated revenues are sufficient to pay the estimated expenses, and the budget aligns with the property tax bylaw. Unbudgeted expenditures are brought to council for approval by resolution.

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 2020 capital budget and long-term plan projection was approved by resolution SP470/2019 passed at the December 10, 2019 special council meeting. The budget includes the estimated amounts listed above.

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 town uses iCity to maintain their financial records. Financial records reviewed met the requirements set out in section 268.1 of the *MGA*. On a monthly basis council is provided with operating and capital variance reports, accounts payable listings and a statement of financial position.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Municipal Accounts

Legislative requirements: *MGA 270*

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

Comments/Observations: Resolution C247/2019 was passed at the June 24, 2019 meeting and designates ATB Financial as the financial institution for the town. Banking records reviewed confirm that ATB Financial holds the municipal financial assets for the town.

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 town has insurance through AMSC Insurance Services Ltd. Based on information provided, insurance was in place.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

6. Auditor, Audited Financial Statements, Auditor Report

Legislative requirements: MGA 276, 280, 281

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: The auditor was appointed by resolution C248/2019 passed at the June 24, 2019 council meeting. The auditor presented the audited financial statements at the March 23, 2020 council meeting and the 2019 financial statements were approved by resolution C104/2020. The financial statements include the municipality's debt limit and current debt. The financial statements are available to the public on the municipal website.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

7. Salary and Benefits

Legislative requirements: MGA 217, Supplementary Accounting Principles and Standards Regulation 313/2000

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

Comments/Observations: Information regarding the salaries and benefits of members of council and the chief administrative officer are included in the audited financial statements. The statements include a disclosure for “designated officers”; however, the statements do not include the number of designated officers as required by section 2(c) of the Supplementary Accounting Principles and Standards Regulation 313/2000. It was noted through the review of bylaws that at least the following positions are established as designated officers of the municipality:

- Bylaw officer (bylaw 1107);
- Assessment Complaints Manager (bylaw 946);
- Intermunicipal Subdivision and Development Appeal Board Clerk (bylaw 1032);
and
- all members of the Town of Mayerthorpe Fire Department (bylaw 954).

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, financial statements must include the total number of designated officers as required by the Supplementary Accounting Principles and Standards Regulation 313/2000.

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 town received confidential recommendations from the auditor.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

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

Legislative requirements: MGA 283.1, Municipal Corporate Planning Regulation 192/2017

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

Comments/Observations: The town has a three-year operating budget in place, which was last reviewed and updated at the March 5, 2020 council meeting. The budget includes the required information listed above; however, the current three-year operating plan includes the current financial year in which it was prepared. This contravenes section 283.1(4) of the *MGA*, which states that the three-year plan must cover the next three financial years and not include the financial year in which the plan is prepared.

The town has a capital project plan projection extending 25 years, with detailed expenses and sources of revenue projected for five years in accordance with legislative requirements.

Meets Legislative Requirements: No

Recommendations/Action Items: The three-year operating plan must be extended so that it does not include the financial year in which the plan is prepared as required by legislation.

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

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

3.9 Assessment and Taxation

1. Assessment Roll

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

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

Comments/Observations: Bylaw 1024 establishes the position of assessor for the town; however, the bylaw does not establish the position as a designated officer of the municipality as required by section 284.2(1) of the *MGA*. The town appointed a qualified assessor by bylaw 889 passed on April 10, 2006. The assessment roll is available at the town office for public inspection without a fee.

Meets Legislative Requirements: No

Recommendations/Action Items: The assessor must be established as a designated officer of the municipality by bylaw in accordance with section 284.2(1) of the *MGA*.

Resources: Municipal Affairs Assessment Advisors are available to provide assessment 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.

2. Tax Roll

Legislative requirements: *MGA 327, 329*

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

Comments/Observations: An annual tax roll has been completed and contains the required legislated content. As the visit was done electronically due to the COVID-19 pandemic, the town's tax software was not reviewed.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Assessment and Tax Notice

Legislative requirements: *MGA 308, 333*

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

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

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Content of Assessment Notices

Legislative requirements: *MGA 303, 308.1, 309*

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

Comments/Observations: The assessor has set a notice of assessment date of May 25, 2020. The combined assessment and tax notice contains the information from the assessment roll, the notice of assessment date, a statement that the assessed person may file a complaint prior to the complaint deadline and information respecting filing a complaint in accordance with legislation.

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 combined assessment and tax notice includes the information from the tax roll, the date the notice is sent, the amount of the requisitions, the date by which a complaint must be made, the name and address of the designated officer with whom a complaint must be filed, the dates on which penalties may be imposed and information on how to request a receipt for taxes paid.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

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 and notification was provided to taxpayers that the combined assessment and tax notices for 2020 were mailed on May 15, 2020.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

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 2020 tax arrears list was prepared and submitted to the Registrar on March 27, 2020, which is within the legislated deadline. The CAO advised that the list has been publicly posted in the front foyer of the municipal office and the proper notifications to persons liable to pay were made.

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: The town's last tax sale was held on October 6, 2019. The tax recovery process met legislative requirements including notification, sending the letter to the registrar, council setting the reserve bids and advertising the auction.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3.10 Planning

1. Municipal Development Plan (MDP)

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

1. Is there a Municipal Development Plan (MDP) adopted by bylaw?
 - If the municipality is less than 3,500 in population and did not have an MDP before April 1, 2018, is the municipality preparing to complete and adopt the MDP by bylaw by April 1, 2021?
 - If the population of the municipality is less than 3,500, does the Land Use Bylaw for the municipality contain 'Direct Control' districting as per section 641(1)?
2. Does the MDP address/include:
 - future land use;
 - future development;
 - coordination of land use, growth patterns and infrastructure with adjacent municipalities (if there is no intermunicipal development plan);
 - transportation systems within the municipality and in relation to adjacent municipalities; and
 - provision of municipal services and facilities?

Comments/Observations: Bylaw 1067 was passed on May 8, 2017 establishing a MDP for the town. The bylaw addresses future land use and development, coordination with adjacent municipalities, transportation systems and the provision of municipal services and facilities.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Land Use Bylaw (LUB)

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 (contained in the land use bylaw) that development permits may be subject to;
 - how long development permits remain in effect (if applicable);
 - the discretion the development authority may exercise with respect to development permits;
 - provide for how and to whom notice of the issuance of development permits is to be given;
 - establish the number of dwelling units permitted on a parcel of land; and
 - identify permitted and discretionary uses?
3. When an application to amend or change the land use bylaw is submitted, did the notice of the amendment include:
 - the municipal address/legal address of the parcel of land;
 - a map showing the location of the parcel of land;
 - written notice to the assessed owner of that parcel of land; and
 - written notice to the assessed owner of the adjacent parcel of land;
 - the purpose of the bylaw amendment or change and public hearing;
 - the address where the proposed bylaw, and any documents can be inspected; and
 - the date, time and place of the public hearing?

Comments/Observations: The town's land use bylaw 1066 was passed by council on June 12, 2017. The bylaw divides the municipality into zones, and establishes a method for making development permit application decisions, including the topics listed above. The bylaw identifies permitted and discretionary uses, establishes the number of dwelling units allowed on a parcel, and provides for the issuance of development permit notices. The land use bylaw has received a number of amendments since its passage. In each case, the notice of amendment included the required information listed above and each amendment received a public hearing.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. 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) of the *MGA* 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 763 was passed on September 19, 1995 and establishes the subdivision authority as New Era Municipal Services. The CAO indicated that the municipal planning commission, as established by bylaw 811, currently acts as the subdivision authority.

Meets Legislative Requirements: No

Recommendations/Action Items: The town must amend or replace bylaw 763 to ensure the subdivision authority is established in accordance with council's direction.

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.

4. Development Authority

Legislative requirements: *MGA 624, 625 - 626*

1. Has the municipality by bylaw provided for a development authority?
2. Does the structure of the development authority comply with section 624(2) of the *MGA* 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: Section 13 of the town's land use bylaw (bylaw 1066) establishes the development authority as the development officer, municipal planning commission, or council within a direct control district.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

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

Comments/Observations: Bylaw 1032 was passed on February 24, 2015 establishing an intermunicipal SDAB agreement. The agreement establishes the functions and duties of the board. The agreement only allows for one elected member to be appointed to the board. A clerk has been appointed to the board and members of the board as well as the clerk have received the required training. The town has submitted their SIR for 2019 indicating that the clerk and members are trained.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

6. Listing and Publishing Policies Used to Make Planning Decisions

Legislative requirements: *MGA 638.2*

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

Comments/Observations: The municipal website for the town contains a list of council approved policies and bylaws relating to planning decisions; however, the website does not have a summary of the policies and their relationship to each other as required by section 638.2 of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: The website for the town must be updated to include a summary of the bylaws and policies relating to planning decisions and their relationship to each other in accordance with legislative requirements.

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 Elections

1. Oath/Statement

Legislative requirements: LAEA 16, Local Authorities Election Forms Regulation 106/2007

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

Comments/Observations: The returning officer and all deputy returning officers took the prescribed oath/statement for the 2017 general election and the two by-elections in 2019.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. Substitute Returning Officer

Legislative requirements: LAEA 13(2.1)

1. If a by-election was held after January 1, 2019, was a substitute returning officer appointed in the resolution or bylaw that fixed the date for the by-election?

Comments/Observations: For both by-elections conducted in 2019, council appointed a substitute returning officer (resolutions c047/2019 passed on January 28, 2019 and C377/2019 on October 15, 2019).

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

3. Nomination Forms

Legislative requirements: LAEA 27, 28.1, 34, 97

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

Comments/Observations: Nomination papers for the 2017 general election, as well as both 2019 by-elections are signed by at least five electors and have been retained by the town. The town provided candidates with the candidate information form, as well as the prescribed form for identification of an official agent, worker, or scrutineer. The Deputy Minister was informed of the nominations and election results through the elections database.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

4. Ballot Account

Legislative requirements: LAEA 88, 89, 94, 100

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

Comments/Observations: The municipality has retained the ballot account for the April 10 and December 9, 2019 by-elections. As all members of council were acclaimed during the 2017 general election, there was no ballot account for the election.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

5. Disposition of Election Material

Legislative requirements: LAEA 101

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

Comments/Observations: As all candidates were elected by acclamation in the 2017 general election, there were no election materials to destroy. The election materials for both by-elections in 2019 were destroyed in accordance with legislative requirements and the affidavits of destruction have been retained by the municipality.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

6. 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 (prior to 2019) or \$50 (after) 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;
 - a financial statement setting out the total amount of revenue and expenses; and
 - an itemized expense report setting out the campaign expenses incurred by the candidate?
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: Campaign disclosure forms filed following the 2019 by-elections included the information listed above. Disclosure statements have been retained by the town and are available for public inspection upon request.

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

Comments/Observations: Bylaw 1110 was passed on November 12, 2019 establishing the emergency management committee and emergency management agency. Members of council are appointed to the emergency management committee, and a director of emergency management (DEM) has also been appointed. Members of council, the DEM, and municipal staff have received the mandated training requirements. Council has approved a municipal emergency plan for the town.

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

Comments/Observations: Bylaw 1090 was passed on May 28, 2018 establishing the municipal library board for the Town of Mayerthorpe. One member of council has been appointed to the board and there are no alternate appointments to the board. The appointment term does not exceed three years and no member has served more than three terms.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

2. System Library Board

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

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

Comments/Observations: The town is a member of the Yellowhead Regional Library System. One member and one alternate member have been appointed to the board for one-year terms. The members appointed to the regional library board have not served more than nine consecutive years.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Not applicable.

Section 4: Conclusion

Your participation and cooperation during the 2020 Municipal Accountability Program review are appreciated. This report is intended to help the Town of Mayerthorpe 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.