



Town of Onoway
Municipal Accountability Review Report

February 7, 2019



Table of Contents

Section 1: Introduction	6
1.1 Our Commitment	6
1.2 The Municipal Accountability Program.....	6
Section 2: Executive Summary	8
2.1 Site Visit.....	8
2.2 Strengths	8
2.3 Legislative Gaps.....	8
2.4 Next Steps	9
Section 3: Municipal Accountability Review Findings.....	10
3.1 General.....	10
1. Municipal Office	10
2. Orientation Training.....	11
3. Chief Administrative Officer Evaluation.....	12
4. Provision of Information	13
5. Signing of Municipal Documents	14
6. Repair of Roads, Public Places, and Public Works (For discussion only).....	15
3.2 Meetings	16
1. Public Presence at Meetings.....	16
2. Closed Meetings.....	17
3. Organizational Meeting	18
4. Special Meetings	19
5. Meetings Through Electronic Communications.....	20
6. Regular Meeting Change Notice	21
3.3 Meeting Procedures.....	22
1. Authority to Act.....	22
2. Quorum	23
3. Voting.....	24
4. Pecuniary Interest.....	25
5. Council Meeting Minutes.....	26



3.4	Mandatory Bylaws	28
1.	Code of Conduct.....	28
2.	Establishment of the Chief Administrative Officer Position	29
3.	Designated Officers.....	30
4.	Borrowing Bylaw(s).....	31
5.	Property Tax Bylaw	32
6.	Assessment Review Boards.....	33
7.	Bylaw Enforcement Officers	34
3.5	Discretionary Bylaws.....	35
1.	Procedural Bylaw	35
2.	Fees and Charges Bylaw.....	36
3.	Tax Penalty Bylaw	37
3.6	Bylaw Procedures.....	38
1.	Passing Bylaws	38
2.	Bylaw Revisions and Amendments	39
3.7	Mandatory Policies	40
1.	Public Participation Policy.....	40
3.8	Finance	41
1.	Operating Budget.....	41
2.	Capital Budget.....	43
3.	Financial Records and Receipts.....	44
4.	Municipal Accounts.....	45
5.	Fidelity Bond	46
6.	Auditor, Audited Financial Statements, Auditor Report.....	47
7.	Salary and Benefits.....	48
8.	Management Letter	49
9.	Three-Year Operating Plan and Five-Year Capital Plan (for discussion only)	50
3.9	Assessment and Taxation.....	51
1.	Assessment Roll	51
2.	Tax Roll.....	52



- 3. Content of Tax Notices..... 53
- 4. Prepare Tax Notices 54
- 5. Certify Date of Mailing 55
- 6. Tax Arrears List..... 56
- 7. Tax Sale 57
- 3.10 Planning..... 58
 - 1. Subdivision Authority..... 58
 - 2. Development Authority 59
 - 3. Subdivision and Development Appeal Board (SDAB) 60
 - 4. Subdivision Applications and Decision..... 61
 - 5. Development Applications..... 62
 - 6. Alberta Land Stewardship Act (ALSA) Regional Plan or Land Use Policies 63
 - 7. Growth Management Board 64
 - 8. Land Use Bylaw 65
 - 9. Municipal Development Plan (MDP) 67
 - 10. Intermunicipal Development Plan (IDP)..... 68
 - 11. Intermunicipal Collaboration Frameworks (ICF) 69
 - 12. Listing and Publishing Policies Related to Planning Decisions 70
- 3.11 Local Authorities Election Act (LAEA)..... 71
 - 1. Joint Elections 71
 - 2. Oath/Statement..... 72
 - 3. Substitute Returning Officer 73
 - 4. Nomination Forms 74
 - 5. Proof of Elector Eligibility..... 75
 - 6. Vote by Special Ballot..... 76
 - 7. Ballot Account 77
 - 8. Disposition of Election Material..... 78
 - 9. Campaign Disclosure Statements 79
- 3.12 Emergency Management..... 80
 - 1. Municipal Emergency Organization/Agency/Advisory Committee 80



- 2. Municipal Emergency Organization/Agency/Advisory Committee (for discussion only)..... 81
- 3.13 Libraries..... 83
 - 1. Municipal Library Board..... 83
 - 2. System Library Board 84
- Section 4: Conclusion..... 85

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 July 2018, the Minister of Municipal Affairs received from the electors of the Town of Onoway, a sufficient petition requesting an inspection into the affairs of the municipality. In response, a preliminary review was completed in October 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 December 2018, the Minister decided that the town would have a municipal accountability review completed in 2019.

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 Onoway 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 February 7, 2019 Municipal Affairs staff met with town 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 Town of Onoway 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 town administration.

2.2 Strengths

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

- general matters;
- meetings;
- code of conduct bylaw;
- discretionary bylaws;
- bylaw procedures;
- public participation policy;
- financial matters;
- assessment and taxation matters;
- tax notice;
- planning matters;
- election matters; and
- emergency management.

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:

- signing of municipal documents ([page 14](#));
- authority to act ([page 22](#));
- voting ([page 24](#));
- pecuniary interest ([page 25](#));
- council meeting minutes ([page 26](#));
- designated officer bylaw ([page 30](#));



- property tax bylaw ([page 32](#));
- assessment review board bylaw ([page 33](#));
- bylaw enforcement officer bylaw ([page 34](#));
- procedural bylaw ([page 35](#));
- operating budget ([page 41](#));
- listing and publishing policies related to planning decisions ([page 70](#)); and
- municipal library board ([page 83](#)).

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: Council resolution 408/18, passed October 18, 2018, names 4812 – 51 Street, Onoway, Alberta as the location of the municipal office.

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 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: Council resolution 323/17, passed November 16, 2017, authorizes all councillors to attend Munis 101, and all of council attended the session.

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 written CAO evaluations are being completed by council annually.

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 February 7, 2019 council meeting. The CAO provided a written report to council that was supplemented with additional verbal updates, as well as providing procedural guidance throughout the council meeting.

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: Meeting minutes and bylaws that were reviewed are appropriately signed by the mayor, and a designated officer. Agreements and cheques are signed by the mayor and CAO. The CAO has been informally delegated the responsibility to sign small administrative contracts or agreements if supported in the annual budget; however, no formal policy delegating that authority is in place.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: To be compliant with section 213 of the *MGA*, a resolution or policy passed by council, delegating authority to a designated officer to sign agreements, should be in place.

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 resources to assist municipalities with the writing of minutes and passing bylaws:

- [The preparation of meeting minutes for council.](#)
- [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.



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 town is aware of the responsibilities under section 532 of the *MGA* and 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, strategic planning, 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 did not have a closed session at the council meeting that was observed on February 7, 2019. A selection of 2018 and 2019 council meeting minutes reviewed recording the procedure to move in and out of a closed session met the legislative requirements (i.e., council resolution 80/18).

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3. Organizational Meeting

LEGISLATIVE REQUIREMENTS: *MGA* 152, 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 18, 2018, within two weeks of the third Monday in October, which is in accordance with section 192 of the *MGA*. The mayor and deputy mayor were appointed, meeting dates and times were approved, and council appointments to boards and committees were made.

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: Council has not held a special meeting in the past several years.

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: The town has had councillors use electronic means for participating in council meetings. The facilities allow the public and the meeting participants to hear each other. The town notifies the public that the councillor(s) will be participating electronically on the agenda, or if short notice has been provided, an announcement is made prior to the commencement of the meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



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 resolution 20/18, passed January 18, 2018, changed the regularly scheduled meeting of council from February 15, 2018 to February 14, 2018.

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 February 7, 2019 council meeting, there were decisions of council not formalized through a resolution. Examples of this occurred when, without a resolution, council determined the scheduling of upcoming budget meetings.

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.

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: Town council consists of five 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: The voting documented in the council meeting minutes met the legislative requirements; however, at the council meeting that was observed on February 7, 2019, the chair's votes were not always visible; therefore, it was not visibly demonstrated that the chair voted. There were no abstentions and no requests for recorded votes.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: All elected officials present at a council meeting must vote on a matter put to a vote. The method of voting should be in such a way that is visible to the public unless the councillor is required or permitted to abstain from voting, such as a pecuniary interest.

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. 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: In the meeting minutes of May 17, 2018, a councillor declared a potential pecuniary interest, and removed themselves from the meeting. The declaration did not note the general nature of the pecuniary interest.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: All elected officials present at a council meeting must vote on a matter put to a vote unless the councillor is required or permitted to abstain from voting. The declaration of a 'potential' pecuniary interest does not meet the requirements of the *MGA*. In addition, the general nature of the pecuniary interest must be disclosed, and must be recorded in the minutes in accordance with section 172 (a) of the *MGA*.

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

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. 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 document the names of councillors present, and minutes of previous meetings are reviewed and approved by a resolution of council. Minutes are kept in a safe location at the town office. A recorded vote occurred at the June 21, 2018 council meeting for council resolution 260/18, and the legislative requirements were met. The review of minutes also noted the following items:

- The minutes contained minimal comments documenting the coming and going of members of the public in attendance.
- On August 16, 2018, the town held a public hearing for bylaw 746-18 (land use bylaw amendment). The public hearing was not held during a regular council meeting or through a special meeting, which is a contravention of sections 230(2)(b) and 230(6) of the *MGA*.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Moving forward, public hearings must be conducted in accordance with section 230(2)(b) of the *MGA*, which states that public hearings must be conducted during a regular or special meeting. Additionally, 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. In addition, 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: The town passed a code of conduct bylaw (bylaw 744-18), on June 21, 2018, and the legislative requirements are met.

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: Bylaw 600-03, passed April 22, 2003, establishes the position of CAO for the Town of Onoway. At the 2018 organizational meeting, council passed resolution 401/18 that appoints the CAO by name.

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: There are no bylaws establishing the assessor, assessment review board clerk, or the subdivision and development appeal board clerk as designated officers.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The following positions must be established as designated officers by bylaw:

- assessor;
- assessment review board clerk; and
- subdivision and development appeal board clerk.

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: A short term capital borrowing (bylaw 742-18-(2018)) was reviewed. It set out the source, amount, term, interest, and how the loan would be repaid, which is in accordance with the legislation. There was no requirement to advertise this bylaw.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



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 town passes a tax bylaw annually, and the 2018 property tax bylaw was passed on May 1, 2018 (bylaw 741-18). Section 357(1) of the MGA states "...the property tax bylaw may specify a minimum amount payable as property tax." The position of Municipal Affairs is only one minimum tax within the property tax bylaw is permitted. There are two minimum taxes within the town's property tax bylaw.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Moving forward, only one minimum tax rate may be specified within the tax rate bylaw.

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



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 474-95, passed September 11, 1995, establishes an assessment review board for the Town of Onoway. The bylaw does not establish a local assessment review board (LARB) or a composite assessment review board (CARB). The town has an agreement with Lac Ste. Anne County to provide assessment review board services; however, the requirement to establish the two boards still remains. The municipality may also consider jointly establishing these boards with the county.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: A LARB and a CARB must be established by bylaw. The bylaw should address member appointments and terms or delegations. A designated officer must be appointed as clerk, and all active members including the clerk must have the mandatory training prior to hearing an appeal.

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 town has entered into an agreement with the Town of Mayerthorpe for community peace officer services, which enforces provincial legislation as well as municipal bylaws. The agreement provides that the Town of Mayerthorpe manages the service. Bylaw 544-99 establishes the powers and duties, disciplinary procedures for misuse of power including penalties, and an appeal process for the bylaw enforcement officer. However, through the agreement, the Town of Mayerthorpe's bylaw enforcement officer bylaw prevails. In order for a municipality's bylaw to apply outside of its boundaries, both municipalities must pass a bylaw to approve the agreement.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Bylaw 544-99 must either be replaced or amended to approve the existing agreement with the Town of Mayerthorpe, and to comply with section 12(a) of the *MGA*.

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

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



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: The town passed bylaw 745-18 on June 21, 2018. This bylaw addresses meetings of council, conduct of meetings, agenda and order of business, and parliamentary procedures. Section 20 of the bylaw provides that ‘councillors may abstain from voting on minutes of meetings they did not attend, and the minutes shall duly record the abstention from voting and the reason why the councillor abstained’. This contravenes section 183 of the *MGA* in that councillors must vote on a matter put to a vote at a meeting unless the councillor is required or permitted to abstain from voting under this or any other enactment. An enactment does not include a municipal bylaw.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Bylaw 745-18 must be repealed and replaced, or amended to ensure compliance with section 183 of the *MGA*.

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

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

2. Fees and Charges Bylaw

LEGISLATIVE REQUIREMENTS: *MGA 7*

1. Does the municipality have a Fees and Charges bylaw?

COMMENTS/OBSERVATIONS: At the December 20, 2018 council meeting, council passed bylaw 753-18 to establish the fees and charges bylaw. The bylaw was properly passed by three readings, and the content within the bylaw met the requirements of the *MGA*.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3. Tax Penalty Bylaw

LEGISLATIVE REQUIREMENTS: *MGA 344-346*

2. Does the municipality have a Tax Penalty bylaw?

COMMENTS/OBSERVATIONS: Council passed bylaw 704-11 to establish a penalty structure for non payment of current and arrears taxes. The other content within the bylaw met the 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: A review of a selection of past council minutes indicates the proper process of three readings of bylaws, including a resolution passed unanimously giving consent before proceeding to third reading, has occurred (e.g., council resolutions 323/18-326/18).

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: Bylaw 746-18 amended the town's land use bylaw and the legislative requirements were met, including the notice. A public hearing was held; however, it was not held in accordance with section 230 of the MGA. This was noted in section 3.3.5 of this report (Council meeting minutes).

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.7 Mandatory Policies

1. Public Participation Policy

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

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

COMMENTS/OBSERVATIONS: The town passed Public Participation Policy No. C-COU-PAR-1, on June 21, 2018 (council resolution 245/18). The policy includes the required information, and is available on the town website.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

3.8 Finance

1. Operating Budget

LEGISLATIVE REQUIREMENTS: MGA 242, 243, 244, 248.1

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 2018 operating budget was adopted on May 1, 2018, by council resolution 161/18, and met legislative requirements. The interim operating budget for 2019 was passed by council resolution 006/19 on January 10, 2019. It is important to note that a municipality may only expend funds if they are included in an adopted budget, in an interim budget, or are for an emergency or are legally required to be paid; therefore, no funds in 2019 were to be expended until after January 10, 2019.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: An interim budget must be passed prior to January 1 for the next fiscal year if the operating budget has not been passed prior to January 1.

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



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

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 2018 capital budget was adopted on May 1, 2018 by council resolution 161/18, 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? Resolution? Financial policies approved by council
3. Are revenues of the municipality collected and controlled, and receipts issued in the manner directed by council?

COMMENTS/OBSERVATIONS: The town uses Muniware Software, and financial records reviewed met the requirements set out in section 268.1. All revenues, including cash, are collected at the municipal office. Administration presents budget to actual reports to council each month.

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: ATB Financial provides banking services to the town, and banking records reviewed confirm that ATB holds the municipality's financial assets. Council resolution 398/18 was passed at the organizational meeting, designating ATB Financial as the town'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 town has insurance through AMSC Insurance Services Ltd. All legislative requirements reviewed were met.

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 council resolution 399/18. The auditor presented the audited financial statements at the April 5, 2018 council meeting, and the 2017 financial statements were approved by council resolution 138/18. The statements are made available on the town's 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 (including the assessor, SDAB clerk and assessment review board clerk) of the municipality?

COMMENTS/OBSERVATIONS: Information is contained within the annual financial statements, and made available upon request. Moving forward, the disclosure should include the assessor, the assessment review board clerk, and the clerk of the subdivision and development appeal board once these positions are established as designated officers.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

8. Management Letter

LEGISLATIVE REQUIREMENTS: *MGA 281*

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 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. The municipality must prepare a three-year written plan for financial operations and a five-year written plan for capital property, and these plans must be in place by 2020.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: Plans must be in place the 2020 deadline.

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](#).

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: Council resolution 400/18, appointing the assessor for the town, was passed at the 2018 organizational meeting. The assessment roll is made available upon request, and there is no fee established. It is noted in section 3.4.3 of this report that the municipal assessor must be established as a designated officer position.

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. Content of Tax Notices

LEGISLATIVE REQUIREMENTS: MGA 334, 460

1. Does the municipality provide for a combined property assessment and tax notice?
2. 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 town provides for a combined tax and assessment notice, and the legislative requirements reviewed have been met

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

4. Prepare Tax Notices

LEGISLATIVE REQUIREMENTS: *MGA 333*

1. Are tax notices prepared annually for all taxable property and businesses shown on the tax roll of the municipality?
2. Are the tax notices sent to the taxpayers?

COMMENTS/OBSERVATIONS: 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.

5. Certify Date of Mailing

LEGISLATIVE REQUIREMENTS: MGA 335, 336

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

COMMENTS/OBSERVATIONS: The town provided certification of the date tax notices were sent in the local newspaper.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



6. 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 town prepared the tax arrears list, and submitted it to the registrar in advance of the March 31 due date. The list has been publicly posted in the front foyer of the municipal office, and the proper notifications were made to persons liable to pay.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

7. 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?
2. Is there a folder for tax sale?
3. Review all arrears info to determine if should be a sale

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

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. In addition, 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. Is there a bylaw establishing the subdivision authority for the municipality?
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: The subdivision authority has been established through bylaw 624-05, and is structured as the municipal council for the town. In addition, bylaw 712-13, the land use bylaw, reiterates the subdivision authority structure. At the 2018 organizational meeting, council appointed all of council to the subdivision authority.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. Development Authority

LEGISLATIVE REQUIREMENTS: MGA 624, 625 - 626

1. Is there a bylaw establishing the development authority for the municipality?
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 622-05, passed on January 24, 2005, establishes the development authority to be the CAO and a private firm. The land use bylaw (bylaw 712-13) establishes the development authority to be the development officer, a municipal planning commission, and council for matters related to direct control districts. At the 2018 organizational meeting, council appointed a development officer, and members to the municipal planning commission.

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, and is that person a designated officer?
6. Has the clerk received SDAB training?
7. Has the clerk kept a record of the hearings?

COMMENTS/OBSERVATIONS: Bylaw 752-18 establishes the subdivision and development appeal board for the Town of Onoway. The bylaw excludes members in accordance with the *MGA*. At the January 10, 2019 council meeting, council resolution 005/19 appointed two SDAB clerks and four board members. All appointees have received the appropriate training. It is noted in section 3.4.3 of this report that the SDAB clerk must be established as a designated officer position.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

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: Subdivision file 15SUB02-24, for the creation of three new parcels within the town, was reviewed. The appropriate forms were used for the subdivision application, and the legislative requirements reviewed were met.

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 application and decision 18DP01-24 was reviewed. The application was determined to be complete; therefore, no further notification to the applicant was required and a decision was made within the 20 day deadline.

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: There is no ALSA regional plan in effect for the Town of Onoway.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

7. Growth Management Board

LEGISLATIVE REQUIREMENTS: *MGA 708.23*

1. Is the municipality a member of a growth management board?
2. Has the growth management board established by bylaw an appeal mechanism or dispute resolution mechanism, or both, for the purposes of resolving disputes arising from actions taken or decisions made by the growth management board?

COMMENTS/OBSERVATIONS: The Town of Onoway 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: The current land use bylaw (bylaw 712-13) was adopted in 2014. There have been numerous amendments, including the most recent amendment (bylaw 746-18) in August 2018. The land use bylaw, and its corresponding amendments have met the legislative requirements reviewed.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.



RESOURCES: Not applicable.



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: Bylaw 686-09, passed in December of 2009, adopts the MDP for the town. All legislative requirements reviewed have been met.

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 town established an IDP with Lac Ste. Anne County in 2012, and the plan met the reviewed legislative requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

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 town is aware of the upcoming legislative requirements.

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 town's website does not have a summary of council approved policies and their relationship to each other.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The town website must be updated to include a list and summary of all planning policies, and their relationships to each other.

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 town 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: During the October 2017 general election, the returning officer took the appropriate oath. As all positions were acclaimed, no other oaths were required.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



3. Substitute Returning Officer

LEGISLATIVE REQUIREMENTS: *LAEA 13(2.1)*

1. Has the municipality had a by-election in 2019?
2. 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 2019; however, the CAO is aware of the new legislative requirement.

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 residents 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 town requires a \$50.00 deposit upon the submission of nomination forms. This is authorized by bylaw 736-17, passed August 17, 2017. A review of the retained nomination forms for the 2017 general election indicates that legislative requirements reviewed were met. The Deputy Minister was provided with the appropriate information.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

5. Proof of Elector Eligibility

LEGISLATIVE REQUIREMENTS: LAEA 53, 53.1

1. Is there a bylaw to require additional pieces of identification to prove elector eligibility?
2. If so, was the bylaw advertised?
3. Did the notice of the bylaw include:
 - a statement of the general purpose of the bylaw and the proposed requirements for the number and types of identification that must be produced to verify elector name, current address and, if applicable, age;
 - the address where a copy of the proposed bylaw may be inspected; and
 - an outline of the procedure to be followed by anyone wishing to file a petition in respect of the proposed bylaw, as provided for in the MGA?

COMMENTS/OBSERVATIONS: The town does not have a bylaw requiring additional pieces of identification to prove elector eligibility.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



6. Vote by Special Ballot

LEGISLATIVE REQUIREMENTS: LAEA 77.1, 77.2, 77.3

1. If the municipality provided for special ballots, was the Minister notified?

COMMENTS/OBSERVATIONS: The town does not provide for special ballots.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

7. Ballot Account

LEGISLATIVE REQUIREMENTS: LAEA 88, 89, 94, 100

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

COMMENTS/OBSERVATIONS: All positions were filled by acclamation; therefore, no ballot account was required.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

8. 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: All positions were filled by acclamation for the last election; therefore, no materials had to be disposed.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

9. 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 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?

COMMENTS/OBSERVATIONS: No campaign contributions were collected by town 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: The Town of Onoway has, by bylaw #724-16, established a regional emergency management committee and an emergency management agency. At the 2018 organizational meeting, council appointed a member and an alternate to the committee. In September of 2017, council appointed the director and the deputy director of emergency management (council resolution #247/17).

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 town is aware of the upcoming legislative requirements. A resource is provided below to assist the municipality.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: The updated requirements must be in place by the January 1, 2020 deadline.

RESOURCES: The Alberta Emergency Management Agency has developed a number of online tools at www.aema.alberta.ca to assist municipalities, which include resources to develop emergency plans, and



training workshops. For questions and additional support pertaining to emergency management, contact the Alberta Emergency Management Agency at 310-0000 then dial 780-422-9000.

3.13 Libraries

1. Municipal Library Board

LEGISLATIVE REQUIREMENTS: *Libraries Act* 3-5

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

COMMENTS/OBSERVATIONS: Bylaw 751-18, passed December 20, 2018, establishes the municipal library board for the town. At the 2018 organizational meeting, Council appointed a member of council, and an alternate member of council.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The library board appointments must align with section 4 of the *Libraries Act*, which does not provide for the appointment of an alternate member.

RESOURCES: Municipal Affairs Library Consultants are available to provide library support by calling the Public Library Services Branch (PLSB) toll-free 310-0000 and then 780-427-4871 or by email at libraries@gov.ab.ca. Information is also available on the PLSB website at www.albertalibraries.ca.

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. 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 town is part of the Yellowhead Regional Library System. A council member is appointed 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 Town of Onoway 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.