



Town of Calmar
Municipal Accountability Review Report

November 19, 2018



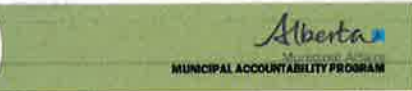
Table of Contents

- 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..... 9
 - 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. Signing of Municipal Documents 13
 - 5. Repair of Roads, Public Places, and Public Works (For discussion only)..... 14
 - 3.2 Meetings 15
 - 1. Public Presence at Meetings 15
 - 2. Closed Meetings..... 16
 - 3. Organizational Meeting 18
 - 4. Special Meetings 19
 - 5. Meetings Through Electronic Communications..... 19
 - 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

November 19, 2018

2 | Page

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



5.	Provision of Information	26
6.	Council Meeting Minutes.....	27
3.4	Mandatory Bylaws	28
1.	Code of Conduct.....	28
2.	Establishment of the Chief Administrative Officer Position	30
3.	Borrowing Bylaw(s)	31
4.	Property Tax Bylaw	32
5.	Assessment Review Boards.....	34
6.	Bylaw Enforcement Officers	35
3.5	Discretionary Bylaws.....	36
1.	Procedural Bylaw	36
2.	Rates and Fees Bylaw.....	36
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.....	42
3.	Financial Records and Receipts.....	43
4.	Municipal Accounts.....	44
5.	Fidelity Bond	45
6.	Auditor, Audited Financial Statements, Auditor Report.....	46
7.	Salary and Benefits.....	47
8.	Management Letter	48
9.	Three-Year Operating Plan and Five-Year Capital Plan (for discussion only)	49

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



- 3.9 Assessment and Taxation..... 50
 - 1. Assessment Roll 50
 - 2. Tax Roll 51
 - 3. Prepare Tax Notices 52
 - 4. Content of Tax Notices..... 53
 - 5. Certify Date of Mailing 54
 - 6. Tax Arrears List..... 55
 - 7. Tax Sale 56
- 3.10 Planning..... 57
 - 1. Subdivision Authority..... 57
 - 2. Development Authority 58
 - 3. Subdivision and Development Appeal Board (SDAB) 59
 - 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)..... 67
 - 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. Nomination Forms 73
 - 4. Proof of Elector Eligibility..... 74
 - 5. Vote by Special Ballot..... 75
 - 6. Ballot Account..... 76

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



- 7. Disposition of Election Material 77
- 8. Campaign Disclosure Statements 78
- 3.12 Emergency Management 79
 - 1. Municipal Emergency Organization/Agency/Advisory Committee 79
- 3.13 Libraries 80
 - 1. Municipal Library Board 80
 - 2. System Library Board 81
- Section 4: Conclusion 82

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

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. The Town of Calmar was randomly selected for a municipal accountability review in 2018.

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.

November 19, 2018

6 | Page

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



The results of the Town of Calmar’s 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.

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

Section 2: Executive Summary

2.1 Site Visit

On November 19, 2018, 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 Calmar 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:

- municipal office;
- orientation training;
- chief administrator officer evaluation;
- signing of municipal documents;
- provision of information;
- code of conduct bylaw;
- borrowing bylaw;
- passing bylaws;
- operating budget;
- capital budget;
- financial records and receipts;
- content of tax notices;
- tax recovery;
- land use bylaw; and
- elections.

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:

- closed meetings ([page 16](#));
- authority to act ([page 22](#));
- council meeting minutes ([page 27](#));
- property tax bylaw ([page 32](#));
- assessment review board bylaw ([page 34](#));
- bylaw enforcement officer bylaw ([page 35](#));
- assessment roll ([page 50](#));
- subdivision and development appeal board ([page 59](#));
- municipal development plan ([page 67](#));
- municipal emergency organization/agency/advisory committee ([page 80](#)); and
- municipal library board ([page 81](#)).

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: Motion R-18-11-15, passed November 5, 2018, establishes the municipal office as 4901 – 50 Avenue, Calmar, Alberta.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

2. Orientation Training

LEGISLATIVE REQUIREMENTS: MGA 201.1

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

COMMENTS/OBSERVATIONS: Members of council attended a Munis 101 session, as well as an in-house orientation provided by Brownlee LLP. The most recently elected councillor in the 2018 by-election has also received internal orientation provided by municipal staff. Orientation offered is documented in email. The town has also requested a Roles and Responsibilities workshop through Municipal Affairs.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



3. Chief Administrative Officer Evaluation

LEGISLATIVE REQUIREMENTS: MGA 205.1

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

COMMENTS/OBSERVATIONS: Formal CAO evaluations are being completed by council.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



4. Signing of Municipal Documents

LEGISLATIVE REQUIREMENTS: MGA 213

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

COMMENTS/OBSERVATIONS: Municipal bylaws and minutes observed have all been signed by the mayor and CAO. Agreements, cheques and other instruments are also signed by the CAO and the mayor.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



5. 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 their responsibilities under section 532 of the MGA and has policies and plans in place, which are reflected in their budget.

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: All council and council committee meetings are held in public.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

2. Closed Meetings

LEGISLATIVE REQUIREMENTS: MGA 197

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

COMMENTS/OBSERVATIONS: Council minutes record when meetings are closed; however, council and administration refer to closed meetings as “in-camera”. With the recent amendments to the *MGA*, portions of meetings held without the public in attendance are referred to as “closed session”. Motions to go into a closed session include the exception to disclosure applicable under the *FOIPP* (e.g., R-18-09-14 September 17, 2018).

Although previous meeting minutes and the draft minutes of the November 19, 2018 meeting record resolutions to go into closed session, there was no resolution stated at the meeting observed on November 19, 2018, but rather an announcement was made that the meeting was moving in-camera. The town does not have a designated place for people to gather outside of the meeting room; therefore, all the members of the public who were in attendance left when the closed session was called. Having left the meeting when council went into closed session, no observations were made on the process followed when council came out of closed session to address any subsequent business or meeting adjournment.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: “Closed session” should be used instead of “in-camera” to reflect terminology used in the *MGA*. A resolution to move into closed session is required to be put to a vote of council prior to closing a portion of the meeting to the public. A designated area for the public to gather during a closed session is advisable, so that members of the public may return to the meeting when the meeting reverts back to an open session.

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

November 19, 2018

16 | Page



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 motions of council and/or bylaw numbers.

Going forward, I will ensure that the motions to enter and leave the closed session use the "closed session" language, and that the resolution to enter closed session includes the exception to disclosure applicable. I will also amend the Council Procedural Bylaw # 2018-22 to show the amendment from "In Camera" to "Closed Session".



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: The town conducts an organizational meeting annually. Minutes from the October 15, 2018 organizational meeting were reviewed. The town made their deputy mayor appointments at the inaugural organizational meeting for the full term of council by resolution R-17-10-16 on October 23, 2017.

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 2/3 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 in the town was held on October 24, 2018. Notification was provided to the public 48 hours in advance of the meeting through the municipal website and a posting on the door of the town office. The agenda for the special meeting was not changed.

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 does not use electronic communications for meetings.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

20 | Page

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



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: The town has not recently changed the date, time, or place of a regular meeting.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

21 | Page

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



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 November 19, 2018 council meeting, resolutions of council were not made where items were accepted as information only. There were no instances noted where direction was given to administration without a resolution.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: All decisions of council must be formalized through a council resolution or by bylaw in an open public meeting with a quorum present, including a motion to accept items for information.

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.

I will inform Council of this requirement that they need to make a motion for any/all direction(s) given to the CAO/Administration.



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.

November 19, 2018

23 | Page

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



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?
4. Is the request for a recorded vote documented in the minutes accordingly?

COMMENTS/OBSERVATIONS: Each councillor participated in voting in the November 19, 2018 meeting. There were no abstentions and no requests for recorded votes. The voting documented in the council meeting minutes, and demonstrated in the council meeting met the legislative requirements reviewed.

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 disclosed, is the disclosure and the process recorded in the minutes?

COMMENTS/OBSERVATIONS: There were no items of pecuniary interest at the November 19, 2018 meeting of council. The minutes reviewed did not contain a disclosure of pecuniary interest. Reference to a resource is provided below in the event a pecuniary interest situation arises in the future.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

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

November 19, 2018

25 | Page

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



5. Provision of Information

LEGISLATIVE REQUIREMENTS: MGA 153.1

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

COMMENTS/OBSERVATIONS: The CAO is aware of the legislative requirements, and provides requested information to all of council either through email, or at a council meeting. In addition, council was provided with an agenda package in advance of the November 19, 2018 council meeting. The CAO also provided a written report to council.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

26 | Page

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



6. 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 abstentions from public hearings recorded?
6. Are the minutes recorded in accordance with section 230 of the MGA when a public hearing is held?
7. Are the minutes kept safe?

COMMENTS/OBSERVATIONS: The council meeting minutes reviewed contained numerous comments and summaries of discussions by those in attendance at the council meeting. There were no abstentions or recorded votes noted in the reviewed minutes. Minutes are securely stored in the town office.

MEETS LEGISLATIVE REQUIREMENTS: No

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

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

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

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

I will inform Council that I will not be documenting comments and summaries by those in attendance at the Council Meeting in the Minutes. Moving forward, only the "Motion" will be documented.

November 19, 2018

27 | Page

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

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. Was the bylaw established by July 2018?
8. Has the code of conduct been reviewed in the last four years? (Not applicable until 2022.)

COMMENTS/OBSERVATIONS: Bylaw #2018-21, passed October 24, 2018, establishes the code of conduct for council. The content of the bylaw met all legislative requirements. It was noted that the bylaw was not passed prior to the June 2018 deadline.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

November 19, 2018

28 | Page

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



RESOURCES: Not applicable.

November 19, 2018

29 | Page

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



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 #2008-13, passed October 6, 2008, establishes the position of CAO. The current CAO was appointed by council resolution R-09-09-27, passed on September 21, 2009.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



3. 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: Three borrowing bylaws were reviewed. Bylaw #2018-01, passed January 15, 2018, provides for temporary borrowing to meet operating expenditures. Bylaw #2018-03, passed January 15, 2017, provides for temporary borrowing by way of corporate credit card for operating expenditures. Bylaw # 2015-06, passed December 21, 2015, authorizes borrowing for a water storage reservoir. All three bylaws include the information required by section 251(2) of the MGA. Bylaw #2015-06 was properly advertised in the Leduc Rep. The remaining two borrowing bylaws did not require advertisement.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

31 | Page

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

4. 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 necessary)?
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 an annual tax bylaw. Bylaw #2018-10, passed April 16, 2018, establishes the property tax rates for 2018. The requisition for designated industrial properties is not included in the list of requisitions, but is accounted for within the bylaw.

The 2018 tax rate bylaw contains separate tax rates for improved and vacant residential properties; however, the town has not established a bylaw under section 297(2) of the *MGA* to establish sub-classifications for residential properties. The other legislative requirements were met.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: In order to assign assessment sub-classes to class 1- residential property, a bylaw must be passed in accordance with section 297(2) of the *MGA*.

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

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

November 19, 2018

32 | Page

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



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

In accordance with Section 297(2) of the MGA - the Town of Calmar will draft a Bylaw to be passed by Council to assign assessment sub-classes to the class 1 - residential properties.



5. 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 #2012-08 establishes the local and composite assessment review boards for the town. The content of the bylaw met the legislative requirements. Members have been appointed to the local and composite assessment review boards, and have received the mandatory training. The CAO is designated as the clerk of the boards, and delegates the duty to a municipal employee who has received the required training; however, the CAO has not received the required training.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: If the CAO is designated as the clerk of the assessment review boards, the CAO must take the required training even if the duty is delegated to another employee.

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.

Administration will be drafting a "Designated Officer" Bylaw which will identify the Assessment Review Board Clerk position as a Designated Officer and Council will appoint the ARB Clerks accordingly.

November 19, 2018

34 | Page

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



6. Bylaw Enforcement Officers

LEGISLATIVE REQUIREMENTS: MGA 555-556

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

COMMENTS/OBSERVATIONS: Bylaw #2001-05, passed November 19, 2001, supports the appointment of bylaw enforcement officers within the town. The bylaw includes the powers and duties, disciplinary procedures and penalties; however, an appeal process is not included in the bylaw. Bylaw enforcement officers have taken the prescribed oath.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The bylaw enforcement officer bylaw should be amended to include an appeal process applicable to misuse of power in accordance with section 556(b) 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.

Administration will amend Bylaw #2001-05 to include an appeal process pursuant to the MGA.

November 19, 2018

35 | Page

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

3.5 Discretionary Bylaws

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

1. Procedural Bylaw

LEGISLATIVE REQUIREMENTS: MGA 145

1. Does the municipality have a procedural bylaw?

COMMENTS/OBSERVATIONS: Bylaw #2018-22, passed November 5, 2018, establishes council meeting procedures for the town. There were no legislative issues noted with the bylaw.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

36 | Page

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

2. Utilities Bylaw

LEGISLATIVE REQUIREMENTS: MGA 7

1. Does the municipality have a utilities bylaw?

COMMENTS/OBSERVATIONS: Bylaw #2018-05, passed February 9, 2018, establishes rates for water, wastewater, solid waste removal, and infrastructure fees for the town. The bylaw is compliant with legislative requirements reviewed.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

37 | Page

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

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 (e.g., council resolutions R-18-07-15, R-18-02-18).

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



2. Bylaw Revisions and Amendments

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

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. Have there been amendments to a bylaw that initially required advertising?
5. Was the amending bylaw advertised?
6. 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 non-statutory bylaws by repealing and replacing. 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. All legislative requirements reviewed were met.

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. Was the public participation policy passed by July 2018?
3. 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?
4. Is the public participation policy available for public inspection?
5. Has the public participation policy been reviewed by council in the last four years? (Not applicable until summer of 2022.)

COMMENTS/OBSERVATIONS: The Town of Calmar's public participation policy was passed by council resolution R-18-06-06 on June 4, 2018. The policy includes the legislated required content, and is available for inspection at the town office.

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 by council on April 3, 2018. The content of the operating budget met legislative requirements. The interim operating budget was passed by council on December 4, 2017, by resolution R-17-12-04.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

41 | Page

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



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 passed by council on March 5, 2018. The content of the capital budget includes all required content.

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?

COMMENTS/OBSERVATIONS: The town uses Diamond software for maintaining financial records. Revenues are collected, and receipts issued only from the town office. Council is provided with a variance report every two months, as well as a bank reconciliation every two months.

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 is the designated financial institution of the Town of Calmar, which was approved by council resolution R-18-10-11, passed on October 15, 2018. Banking records confirm that ATB Financial holds the municipality's financial assets.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

44 | Page

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

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 holds a policy with RMA Jubilee Insurance Program, which met the legislative requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

45 | Page

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

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 town has engaged an auditor by contract, which was approved by council resolution R-17-04-05 on April 3, 2017, for the fiscal years 2017-2019. The 2017 financial statements for the town were adopted on March 5, 2018 by council resolution R-18-03-02. The financial statements contain the legislated content, and are available on the town's website for the public.

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 on the salaries and benefits of members of council, and the CAO are included in the town's financial statements. The town currently does not have any other designated officers by bylaw.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

47 | Page

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



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.

November 19, 2018

48 | Page

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



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 town is aware of the upcoming legislative requirements, and currently prepares a three-year operating plan.

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: The town has appointed a qualified assessor by council resolution #R-17-11-08, passed November 6, 2017. The assessment roll is available for inspection without a fee; therefore, no bylaw is required. The assessor is not a designated officer of the town.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ ACTION ITEMS: The town must, by bylaw, establish the municipal assessor as a designated officer of the municipality 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.

In this regard, the "Designated Officer" Bylaw, being drafted pursuant to Page 34, will also include the Assessor as a Designated Officer.

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. 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.



4. 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 uses a combined assessment and tax notice. The town's tax notices contain the legislated content.

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 CAO certified the date the 2018 tax notices were sent out, and published the notice in the local newspaper on April 20, 2018.

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 has prepared an arrears list for parcels of land, as well as designated manufactured homes, and provided the lists to the Registrar and the responsible Minister under the *Unclaimed Personal Property and Vested Property Act*, in accordance with legislation. The arrears lists are posted in the town office. Persons liable to pay the tax arrears were properly notified.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

55 | Page

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



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?

COMMENTS/OBSERVATIONS: The town has not been required to conduct a tax sale recently. A resource is provided below in case the need to conduct a tax sale arises in the future.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

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



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: Bylaw #2001-02, passed April 2, 2001, establishes the subdivision authority for the town as all members of council.

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: Land use bylaw #2017-07 establishes the development authority and met the legislative requirements.

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 #2018-07, passed February 5, 2018, establishes the SDAB for the town. The bylaw excludes the appropriate individuals from membership, and allows for a maximum of one councillor to be appointed; however, bylaw #2001-02 establishes the subdivision authority as all members of council, which would make all members of council ineligible to sit on the SDAB. At this time, one member of council was appointed to the SDAB at the 2018 organizational meeting. The Town Manager (CAO) is appointed as the secretary (clerk) of the board, and delegates the duties to an employee of the municipality; however, the CAO has not received the required training.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: If all members of council form the subdivision authority, councillors cannot be appointed to the SDAB. The CAO must receive the mandatory training if they are appointed as the SDAB clerk, even if the duties of the clerk are delegated to another employee.

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

November 19, 2018

59 | Page

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



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.

Again, pursuant to Page 34, a "Designated Officer" Bylaw is being drafted that will include the position of the SDAB Clerk and Council will appoint that person.



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 applications and decisions are contracted to a third party. Subdivision file #2018-001S was reviewed, and met legislative requirements.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

61 | Page

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

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: The town provided an example where several development and building permits were required. All legislative requirements were met. There were no recent appeals to review.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.



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

LEGISLATIVE REQUIREMENTS: MGA 622, 630.2 and ALSA 20

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

COMMENTS/OBSERVATIONS: There is no ALSA regional plan in effect for the Town of Calmar.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

63 | Page

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

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 Calmar is not a member 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: Land use bylaw #2017-07 was passed by town council on May 15, 2017. The land use bylaw contains the required legislated content. Public notices observed related to rezoning or other land use bylaw amendments are appropriately advertised and contain the required content.

MEETS LEGISLATIVE REQUIREMENTS: Yes

November 19, 2018

65 | Page

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



RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

66 | Page

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



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 #2007-12, passed September 4, 2007, adopts the Municipal Development Plan for the town. The MDP does not contain provisions for the coordination of land use, growth patterns or infrastructure with adjacent municipalities. The other legislative requirements reviewed were met.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: The MDP must contain provisions regarding coordination of certain issues with adjacent municipalities in the absence of an intermunicipal development plan.

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.

The Town is currently in negotiations with Leduc County to draft an IDP.

10. Intermunicipal Development Plan (IDP)

November 19, 2018

67 | Page

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



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 is currently working with Leduc County to prepare an intermunicipal development plan.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: Council is required to adopt an IDP by April 1, 2020.

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 currently working with Leduc County to prepare an intermunicipal collaboration framework.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: Municipalities are required to adopt intermunicipal collaboration frameworks by April 1, 2020 that specify what and how services are funded and delivered.

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 is aware of the legislative requirements to publish all policies related to planning decisions by January 1, 2019.

MEETS LEGISLATIVE REQUIREMENTS: Yes

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

RESOURCES: Not applicable.

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 did not conduct a joint election 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: The returning officer, and all deputy returning officers, took the prescribed oaths for both the 2017 general election and the 2018 by-election.

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. 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 does not require a deposit upon submission of nomination forms. Nomination papers have been retained for both the 2017 general election and 2018 by-election, and all were signed by at least five electors. The prescribed forms were made available to candidates, and the Deputy Minister was notified of nomination and elections results for both elections through the elections database.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

73 | Page

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



4. 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 identification for voters.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



5. 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.



6. Ballot Account

LEGISLATIVE REQUIREMENTS: LAEA 88, 89, 94, 100

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

COMMENTS/OBSERVATIONS: The ballot accounts for the 2017 general election and the July 23, 2018 by-election have been retained.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.



7. Disposition of Election Material

LEGISLATIVE REQUIREMENTS: LAEA 101

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

COMMENTS/OBSERVATIONS: The town has destroyed election materials for both the 2017 general election and the July 23, 2018 by-election. The affidavits of destruction have been retained.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

77 | Page

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



8. 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 Calmar has, by bylaw #2018-04, established the emergency management committee and emergency management agency. A director of emergency management has been appointed, and the town has a municipal emergency plan.

Section 5(a) of the town bylaw states that "council shall by resolution appoint two (2) Councillors...to serve on the Emergency Advisory Committee". At the October 15, 2018 organizational meeting, all members of council were appointed to the committee, which is not compliant with the municipality's bylaw.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Appointments to the emergency management committee should be in accordance with the bylaw establishing the committee.

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 780-422-9000.

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.

A RFD will be presented to Council to rescind the appointment of all Council members and appoint only "2" members of Council.

November 19, 2018

79 | Page

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

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 the members of the board?
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?
7. Are there alternate members?

COMMENTS/OBSERVATIONS: The Town of Calmar has established a municipal library board through Bylaw #2011-10, passed September 19, 2011. Appointments do not exceed three years, and no member has been appointed for more than three terms. The town has appointed an alternate member to the board.

MEETS LEGISLATIVE REQUIREMENTS: No

RECOMMENDATIONS/ACTION ITEMS: Ensure the library board appointments align with section 4 of the *Libraries Act*, which does not authorize 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 librairies@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.

An RFD will be drafted to remove the "Alternate" appointment to the Calmar Library Board.



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 a member of the Yellowhead Regional Library System, and has appointed one member and one alternate to the board.

MEETS LEGISLATIVE REQUIREMENTS: Yes

RECOMMENDATIONS/ACTION ITEMS: No action required.

RESOURCES: Not applicable.

November 19, 2018

81 | Page

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



Section 4: Conclusion

Your participation and cooperation during the 2018 Municipal Accountability Program review are appreciated. This report is intended to help the Town of Calmar 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. As this is the inaugural year of the Municipal Accountability Program, we welcome your feedback on our review process as we work together to ensure Albertans live in viable municipalities with well-managed local governments.