



VILLAGE OF HUSSAR

Municipal Accountability Review Recommendations ACTION PLAN

Approved: July 9, 2020

Introduction

The Village of Hussar has prepared the following Action Plan as per the 2020 Municipal Accountability Program Report detailing the actions to be taken to rectify the legislative gaps identified in the MAP Report. Council is committed to the following:

- a. Strengthening their knowledge of mandatory legislative requirements with a primary focus on the MGA
- b. Achieving legislative compliance
- c. Being accountable and transparent; and
- d. Provide a collaborative partnership between Municipal Affairs and the Village of Hussar to address legislative discrepancies that may exist

This directive is required to be completed by May 6, 2021.

Approval and Revision

The Action Plan was approved by council on July 9, 2020 with the Plan with all actions being completed and provided to Municipal Affairs by the deadline of May 6, 2021.

Action Plan

The following legislative requirements and recommendations have been listed in the order provided in the Municipal Accountability Program Report.

LEGISLATIVE REQUIREMENTS AND RECOMMENDATIONS	ESTIMATED COMPLETION DATE
<p>Legislative requirements: MGA 204</p> <p>1. Has council named a place as its municipal office?</p> <p>Comments/Observations: The municipal office for the Village of Hussar is located at 109- 1st Avenue East, Hussar, Alberta. A resolution naming the location of the municipal office could not be located</p> <p>Recommendations/ Action Items: The village must name the location of the municipal office by resolution as required by section 204 of the MGA;</p> <ul style="list-style-type: none">• <i>A resolution naming the location of the municipal office was not easily found so a new motion was made at our Regular Council meeting on May 14, 2020. Motion # 2020-05-14-118. "MOVED by Councillor Frank to acknowledge 109 1st Avenue East, Hussar, Alberta as our Village Office"</i>	<p>May. 14, 2020 COMPLETED</p>

<p>Legislative requirements: MGA 197(1)</p> <p>1. Are council and council committee meetings held in public?</p> <p>Recommendations/ Action Items: It is important during the current public health emergency, that direction from the Chief Medical officer of Health are followed. Restricting the public participation to electronic means only can be done if the meeting is deemed an electronic meeting under the provisions of the Meeting Procedures (COVID-19 Suppression) Regulation (AB Regulation 50/2020). To be an electronic meeting, section 3 of the regulation requires that the CAO must also attend electronically. If a meeting is held in person with council and the CAO in attendance, the public must be permitted to attend in person as well, being mindful of the social distancing requirements and maximum room capacity limits established by the Chief Medical Officer of Health. Electronic transmission of the meeting could be offered for the additional members of the public or meeting participants.</p> <ul style="list-style-type: none"> • <i>During COVID-19 we did allow electronic meetings. We did not deny the public access during this time, the following are Council meetings where we did have members of the public present as delegations.</i> <ul style="list-style-type: none"> ○ <i>Wednesday March 18, 2020 Special Council Meeting.</i> ○ <i>Thursday April 9, 2020 Regular Council Meeting.</i> ○ <i>Thursday May 14, 2020 Regular Council Meeting</i> • <i>We are now holding our Regular Council Meetings in a location that allows for Provincial requirements of social distancing and indoor gatherings</i> 	<p>COMPLETED</p>
<p>Legislative requirements: MGA 353-359, Matters Relating to Assessment Sub-classes Regulation 202/2017</p> <p>1. Is a property tax bylaw passed annually?</p> <p>2. Are the rates in accordance with the:</p> <ul style="list-style-type: none"> • assessment class (section 297); • Matters Relating to Assessment Sub-classes Regulation; and • municipal assessment sub-class bylaw (if required)? <p>3. Does the tax rate bylaw maintain a maximum 5:1 tax ratio between residential and non-residential assessment classes?</p> <p>4. Are the requisitions accounted for (Alberta School Foundation Fund, Seniors, Designated Industrial Property)?</p> <p>5. Are the calculations correct?</p> <p>6. Is there a minimum tax applied as per section 357?</p> <p>Recommendations/ Action Items: Moving forward, the municipality must ensure that assessment classes reported on the annual property tax bylaw are in accordance with section 297 of the MGA, and the amount to be generated for municipal taxes should agree within the bylaw</p> <ul style="list-style-type: none"> • <i>The Village passed our 2020 tax bylaw #528-20 on Wednesday, May 20, 2020 and the tax assessment notices were mailed out on Friday May 22, 2020. Assessment classes were reported on the annual property tax bylaw and are in accordance with section 297 of the MGA.</i> 	<p>May. 20, 2020 COMPLETED</p>

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

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

Recommendations/ Action Items: The village must establish a local and a composite assessment review board in accordance with section 454 of the MGA. Council must also appoint an individual as the chairperson of the assessment review boards and prescribe the chair's terms of office and remuneration and expenses, if any, payable to the chair as required by sections 454.1(2) and 454.2(2) of the MGA.

- *The Village will establish a local and composite assessment review board in accordance with section 454 of the MGA. Council will appoint an individual as the chairperson of the assessment review boards and prescribe the chair's terms of office and remuneration and expenses, if any, payable to the chair as required by sections 454.1(2) and 454.2(2) of the MGA*

May. 6, 2021

<p>Legislative requirements: MGA 63-69, 191, and 692</p> <ol style="list-style-type: none"> 1. Are revision bylaws limited to: <ul style="list-style-type: none"> • consolidation of two or more bylaws; • altering citation; and • changes that do not materially affect a bylaw (clerical, technical, grammatical, or typographical)? 2. Does the title of the bylaw indicate that it is a revision bylaw? 3. Has the CAO certified in writing the revision prior to the bylaw being given first reading? 4. How are schedules to bylaws amended (e.g., fees charges or rate schedules)? 5. Have there been amendments to a bylaw that initially required advertising? 6. Was the amending bylaw advertised? 7. Are bylaws amended or repealed in the same way as the original bylaw was enacted? <p>Recommendations/ Action Items: Bylaw 499-15 must be amended or replaced to be compliant with section 191(2) of the MGA and any amendment(s) to the bylaw or bylaw schedules must be enacted by passing a bylaw that amends or repeals and replaces bylaw 499-15 or the relevant schedule.</p> <ul style="list-style-type: none"> • <i>Bylaw 499-15 was amended on May 14, 2020. Moving forward if we change our utility rates we will amend our utility schedule of fees in Bylaw 499-15</i> 	<p>May. 14, 2020 COMPLETED</p>
<p>Legislative requirements: MGA 242, 243, 244, 248, 248.1</p> <ol style="list-style-type: none"> 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: <ul style="list-style-type: none"> • the amount needed to provide for the council’s policies and programs; • the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property; • the amount of expenditures and transfers needed to meet the municipality’s obligations as a member of a growth management board, or its obligations for services funded under an intermunicipal collaboration framework (not applicable until April 1, 2020); • the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment; • if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in section 28; • the amount to be transferred to reserves; • the amount to be transferred to the capital budget; and • the amount needed to recover any shortfall as required under section 244? 3. Does the operating budget include estimated amounts of each source of revenue (taxes, grants, service fees)? 4. Are the estimated revenues and transfers sufficient to pay the estimated expenditures? 5. Does the budget align with the property tax rate bylaw? 6. Has council established procedures to authorize and verify expenditures that are not included in a budget? <p>Recommendations/ Action Items: Moving forward, an interim budget must be passed prior to January 1 for the next fiscal year if the annual budget has not been passed prior to January 1;</p> <ul style="list-style-type: none"> • <i>We did review our 2020 operating budget in our December 2019 Regular Council Meeting but we missed making a motion to approve it as our interim budget. Moving forward the Village will pass our Interim Operating Budget during our December regular council meetings. M# 2020-01-09-015</i> 	<p>Jan. 09, 2020 COMPLETED</p>

<p>Legislative requirements: MGA 245, 246, 248.1</p> <p>1. Has a capital budget for each calendar year been adopted?</p> <p>2. Does the capital budget include the estimated amount for the following:</p> <ul style="list-style-type: none"> • 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? <p>Recommendations/ Action Items: Council must approve a capital budget annually.</p> <ul style="list-style-type: none"> • <i>On March 12, 2020 council approved a 5 year capital plan and not a capital budget. A capital budget was created and approved by Council on May 14, 2020 Regular Council Meeting. Moving forward we will approve an annual capital budget. Motion # 2020-05-14-129</i> 	<p>May. 14, 2020 COMPLETED</p>
<p>Legislative requirements: MGA 270</p> <p>1. Is all money belonging to or held by the municipality deposited into a financial institution designated by council?</p> <p>Recommendations/ Action Items: The village must designate by resolution of council, the financial institution(s) holding money belonging to the municipality</p> <ul style="list-style-type: none"> • <i>A resolution naming the financial institution holding money belonging to the municipality was not easily found so a new motion was made at our Regular Council meeting on May 14, 2020. Motion # 2020-05-14-119. "MOVED by Councillor Fisher to acknowledge Chinook Financial - Hussar Branch as our Bank"</i> 	<p>May. 14, 2020 COMPLETED</p>
<p>Legislative requirements: MGA 217, Supplementary Accounting Principles and Standards Regulation 313/2000</p> <p>1. Has information been provided on the salaries of councillors, the chief administrative officer and all designated officers of the municipality, including the assessor?</p> <p>Recommendations/ Action Items: Annual financial statements must disclose the total salary and benefits for all designated officers as a total amount, and indicate the number of designated officers as required by section 1(2)(c) of the Supplementary Accounting Principles and Standards Regulation 313/2000.</p> <ul style="list-style-type: none"> • <i>Our 2019 Consolidated Financial Statements did show our Assessors salary and benefits. The consolidated Financial Statements were presented and approved on May 14, 2020. Motion #2020-05-14-107</i> 	<p>May. 14, 2020 COMPLETED</p>

<p>Legislative requirements: MGA 334</p> <p>1. Does the municipal property tax notice show the following:</p> <ul style="list-style-type: none"> • 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? <p>Recommendations/ Action Items: Moving forward, the village must ensure that the tax notice only includes tax rates authorized through the annual property tax bylaw and information regarding how to request a receipt for taxes paid.</p> <ul style="list-style-type: none"> • <i>The 2020 Property tax notices were mailed out on Friday May 22, 2020 they contained information on how to request a receipt for taxes paid. In addition, the notices did not contain tax levies for Fire and Ambulance, these rates were included in our 2020 Operating budget and removed as requisitions.</i> 	<p>May. 22, 2020 COMPLETED</p>
<p>Legislative requirements: MGA 638.2</p> <p>1. Are the following published on the municipal website:</p> <ul style="list-style-type: none"> • 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? <p>Recommendations/ Action Items: The website for the village must be updated to include a listing of council approved policies relating to planning decisions or a document summarizing the policies and their relationship to each other in accordance with legislative requirements.</p> <ul style="list-style-type: none"> • <i>The Village of Hussar website is going to be upgraded in 2020. There will be a page specifically designed for planning and development. There will be a listing of council approved policies relating to planning decisions or a document summarizing the policies and their relationship to each other in accordance with legislative requirements</i> 	<p>May. 6, 2021</p>