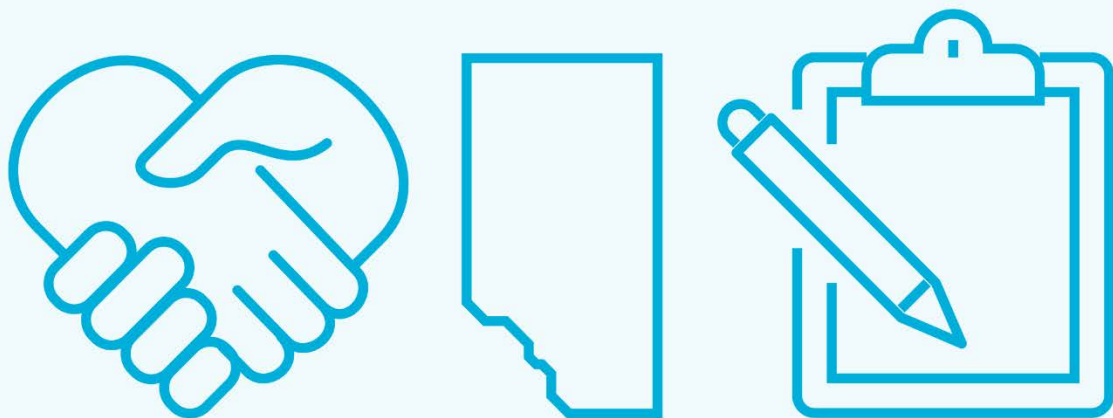


2024-25 Municipal Accountability Program Report

Village of Vilna



Alberta

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.

Village of Vilna 2024-2025 Municipal Accountability Program Report | Municipal Affairs

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Section 1: Introduction

1.1 Our Commitment

Alberta Municipal Affairs is committed to assisting municipalities in providing well-managed, accountable local government to Albertans. To achieve this, Municipal Affairs plays an important role in assisting and supporting municipalities in Alberta through various programs to foster capacity building, transparency, and accountability, which are essential elements for responsible local government.

The *Municipal Government Act (MGA)*, which provides the legislative framework for local government in Alberta, has numerous mandatory and discretionary 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 continuing to strengthen municipal accountability and transparency, the purpose of this program is to:

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

The Municipal Accountability Program consists of multi-year review cycles ordered by the Minister under the authority of Section 571 of the *MGA*. While this program is available to all municipalities upon the request of a council and with the approval of the Minister, municipalities with populations of 2,500 or less are automatically scheduled for a visit once every five years. The Village of Vilna was selected for a municipal accountability program review in 2025.

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, accountable municipalities, and a strong collaborative relationship between the CAOs and the ministry.

The results of the Village of Vilna 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 Municipal Affairs.

Section 2: Executive Summary

2.1 Methodology

The Municipal Accountability Program consists of a review of council meeting minutes, municipal bylaws, and other municipal documents. A visit and interview with Village of Vilna administration may also be included. These components assist in determining areas where the municipality is compliant with legislative requirements, and to identify any areas that require improvement to achieve compliance with the many requirements of the *MGA* and other legislation imposed on municipalities.

Municipal Affairs staff met with village administration on March 10, 2025, by electronic means. This virtual format was used to complete the Municipal Accountability Program review, and to examine compliance with mandatory requirements of the *MGA* and other legislation under the purview of Municipal Affairs.

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

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Classification: Protected A

2.2 Legislative Compliance

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

- signing of municipal documents;
- disposal of land;
- delegation of authority;
- special meetings;
- closed meetings;
- organizational meetings;
- pecuniary interest;
- procedural bylaw;
- code of conduct bylaw;
- establishment of the chief administrative officer position;
- bylaw enforcement officer bylaw;
- face mask and proof of COVID-19 vaccination bylaw;
- fees and charges bylaw;
- consolidation of bylaws;
- firearm bylaw;
- road closure bylaw;
- alternate methods of advertising bylaw;
- utility services bylaws;
- operating budget;
- investments;
- borrowing;
- loans;
- loan guarantees;
- assessment review boards;
- property tax bylaw;
- supplementary assessments;
- supplementary property tax bylaw;
- brownfield tax incentives;
- non-residential tax incentives;
- tax agreements (utilities/linear property);
- business tax;
- community revitalization levies;
- special tax;
- local improvement tax;
- clean energy improvement tax;
- other taxes;
- adding amounts to the tax roll (for discussion only);
- tax arrears lists;
- tax agreements;
- tax recovery auctions relating to land;
- tax recovery auctions relating to designated manufactured homes;
- offsite levies;
- municipal planning commissions;
- area structure plans;
- area redevelopment plans;
- joint use and planning agreements; and
- reserve lands.

2.3 Legislative Gaps

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

- requirement to conduct regular meetings in accordance with the *MGA* ([page 12](#));
- requirements for public hearings ([page 16](#));
- requirements that meetings conducted by electronic means be in accordance with the *MGA* ([page 18](#));
- requirement to adopt a capital budget ([page 31](#));
- requirements for three-year operating and five-year capital plans ([page 32](#));
- requirement for the municipality to appoint an auditor, ensure the audited statements are submitted to the ministry on time and approved by council ([page 33](#));
- requirement to appoint an assessor, assign classes to assessment, and for dividing assessment classes ([page 38](#));
- requirement for the content of assessment notices to be in accordance with the *MGA* ([page 39](#));
- requirement for the content of tax notices to be in accordance with the *MGA* ([page 42](#));
- requirements for tax payment and tax penalty bylaws to be in accordance with the *MGA* ([page 45](#));
- requirement for a special tax bylaw to be in accordance with the *MGA* ([page 51](#));
- requirement to establish a municipal development plan in accordance with the *MGA* ([page 60](#));
- requirement to establish and amend a land use bylaw in accordance with the *MGA* ([page 61](#)); and
- requirement to establish a subdivision and development appeal board in accordance with the *MGA* ([page 62](#)).

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 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 Requirements

1. Signing of Municipal Documents (Mandatory)

Legislative requirements: MGA 210, 213

1. Are minutes of council meetings, and minutes of council committee meetings dealing with a power, duty or function delegated by council to the council committee signed by:
 - a. the person presiding at the meetings; and
 - b. a designated officer?
2. Are the bylaws of the municipality signed by:
 - a. the chief elected official; and
 - b. a designated officer?
3. Are agreements, cheques, and other negotiable instruments signed by:
 - a. the chief elected official or by another person authorized by council to sign them, and a designated officer; or
 - b. a designated officer acting alone if so authorized by council?
4. Are signatures reproduced by any method to sign municipal documents?
 - a. If so, has the reproduction of signatures been so authorized by council?

Comments/Observations: At the October 9, 2024, organizational meeting, signing authority was allocated to the deputy mayor, or in the absence of the deputy mayor, the councillor and the chief administrative officer or administrator. Minutes of council meetings are signed by the person presiding at the meeting and the CAO. Bylaws of the municipality are signed by the reeve and the CAO.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

2. Disposal of Land (Discretionary)

Legislative requirements: MGA 70, 606, 606.1

1. Has the municipality ever transferred or granted an estate or interest in:
 - a. land for less than its market value; or
 - b. a public park or recreation or exhibition grounds?
2. Was the proposal advertised?

Comments/Observations: The municipality has not disposed of land for less than market value or transferred or granted an estate or interest in a public park, recreation, or exhibition grounds.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3. Delegation of Authority (Discretionary)

Legislative requirements: *MGA 203*

1. Has council delegated any of its powers, duties or functions under this or any other enactment or a bylaw to a council committee or any person?
 - a. Was the delegation enacted by bylaw?
 - b. Does the delegation of authority include any of the following powers, duties, or functions prohibited by legislation:
 - i. its power or duty to pass bylaws;
 - ii. its power to make, suspend, or revoke the appointment of a person to the position of chief administrative officer;
 - iii. its power to adopt budgets under Part 8 of the *MGA*;
 - iv. its power with respect to taxes under Section 347 of the *MGA*; or
 - v. a duty to decide appeals imposed on it by this or another enactment, unless the delegation is to a council committee?
2. Are there any delegations of authority in any of the following bylaws:
 - a. committee bylaws;
 - b. land-use bylaw;
 - c. assessment review board bylaw; or
 - d. subdivision and development appeal board bylaw.If so, are the delegations compliant with section 203 of the *MGA*?

Comments/Observations: The municipality has not delegated council's authority to any other person or committee.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3.2 Meetings and Meeting Procedures

1. Regular Meetings (Mandatory)

Legislative requirements: MGA 193

1. When specifying the dates, times, and places to hold regularly scheduled council meetings, were all members of council present at the meeting?
2. Has the date, time or place of a regularly scheduled meeting been changed?
3. 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: At the October 9, 2024, organizational meeting, council established the date, time, but not the location of the regular council meetings. All members of council attended the meeting.

At the December 11, 2024, meeting, council passed a resolution to cancel the January 8, 2025.

Meets Legislative Requirements: No

Recommendations/Action Items: Council must establish the location of the regular council meeting by resolution.

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.

In our October 2025 Organizational Meeting, the location of regular council meetings will be included in the resolution.

2. Special Meetings (Mandatory)

Legislative requirements: MGA 194

1. Has a special council meeting been held:
 - a. when the chief elected official considered it appropriate to do so; or
 - b. within 14 days of receiving a request for the meeting, stating its purpose, from a majority of the councillors?
2. Was the proper notification provided to the public?
3. If less than 24 hours was provided as notification, was the appropriate documentation signed by two-thirds of council before the beginning of the meeting?
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: At the March 8, 2023, regular council meeting, a motion was passed to add a special council meeting via Zoom on March 16, 2023. More than 24 hours' notice was provided to councillors and the public, and the meeting agenda remained unchanged.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

3. Organizational Meeting (Mandatory)

Legislative requirements: *MGA 150, 152, 154(3), 159(1), 192*

1. Is an Organizational Meeting held annually no later than 14 days after the third Monday in October, or before August 31 for summer villages?
2. Is a chief elected official (CEO) appointed, if not elected at large?
3. Is a Deputy CEO appointed?
4. Is the CEO a member of a board, commission, subdivision authority or development authority?

Comments/Observations: The organizational meeting was held on October 9, 2024. The mayor and deputy mayor were appointed. The mayor was appointed by name to various boards and commissions.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

4. Closed Meetings (Mandatory)

Legislative requirements: MGA 197

1. Are council and council committee meetings held in public, unless the matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act (FOIPP)*?
2. Before closing all or a part of the meeting to the public:
 - a. Is a resolution passed to indicate what part of the meeting is to be closed?
 - b. Does the resolution identify the exception(s) to disclosure under *FOIPP* applied to the part of the meeting to be closed?
 - c. Are members of the public notified once the closed portion of the meeting is concluded?

Comments/Observations: At the March 12, 2025, regular council meeting, a motion was passed to enter a closed session. The motion to enter closed session included one of the exceptions to disclosure in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy Act (FOIPP)*.

Please note, on June 11, 2025, the *Access to Information Act* and the *Protection of Privacy Act* replaced *FOIPP*. Exceptions to disclosure applicable to closed sessions are now contained within Division 2 of Part 1 of the *Access to Information Act*.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

5. Public Hearings (Mandatory)

Legislative requirements: *MGA 216.4*

1. When council is required to hold a public hearing on a proposed bylaw or resolution, was the public hearing held:
 - a. before second reading of the bylaw; or
 - b. before council votes on the resolution?
2. Was notice of the public hearing given in accordance with section 606 of the *MGA*?
3. Was the public hearing conducted during a regular or special council meeting?
4. During the public hearing, did council:
 - a. hear any person, group of persons or person representing them who claims to be affected by the proposed bylaw or resolution and who has complied with the procedures outlined by council; and
 - b. hear any person who wished to make a representation?
5. Do the minutes of the council meeting record the public hearing to the extent directed by the council?
6. Has the municipality conducted more than one public hearing for the same bylaw or resolution that considers residential developments or developments with residential and non-residential developments under Part 17?
 - a. If so, what authority in the *MGA* or other enactments did the municipality rely upon to conduct more than one public hearing?

Comments/Observations: At the March 16, 2023, special council meeting, a public hearing was held prior to the second reading of Bylaw 584-23. The minutes indicate that a call for public presentations was made during the hearing. However, a copy of the public hearing notice was not available for review. Publication of the notice is required under Section 606 of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, a notice of the public hearing must be published in accordance with the requirement set out in Section 606 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.

On March 8th, 2023, at the regular meeting of Council a motion #031-023 was made to hold a joint public hearing hosted at the Smoky Lake County council chambers and virtually carried at the Village of Vilna council chambers to present the revised Inter-municipal Development Agreement. Minutes attached.

An advertisement was published jointly (copy attached) in the Redwater Review on March 1, 2023, Page 5 (Copy attached) (<https://theredwaterreview.com/wp-content/uploads/2023/03/reviewdigitalmarch1.pdf>) .

6. Pecuniary Interest (Mandatory)

Legislative requirements: *MGA 172*

1. When a pecuniary interest is declared:
 - a. Is the general nature of the pecuniary interest disclosed prior to any discussion on the matter?
 - b. Has the councillor abstained from voting on any question relating to the matter?
 - c. Has the councillor abstained from any discussion on the matter (if applicable)?
 - d. Has the councillor left the room where the meeting is being held (if applicable)?
2. Has the abstention from voting and the disclosure of the councillor's interest been recorded in the minutes of meeting?

Comments/Observations: There have been no recent declarations of pecuniary interest in the municipality.

For information, amendments to sections 170 and 172 of the *MGA* in effect as of October 31, 2024, now permit a councillor to abstain for a conflict of interest or perceived conflict of interest in addition to a pecuniary interest. The member must disclose the nature of the conflict of interest or perceived conflict of interest, and the reason must be recorded in the minutes.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Municipal Affairs has prepared [Pecuniary Interest for Municipal Councillors](#). Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

7. Meetings by Electronic Means (Discretionary)

Legislative requirements: MGA 199

1. Does the municipality conduct council or council committee meetings where all persons attend by electronic means?
2. Does the municipality have a bylaw providing for council meetings or council committee meetings by electronic means?
3. Does the bylaw:
 - a. specify the type or types of electronic means by which meetings are authorized to be held;
 - b. require the identity of each councillor attending the meeting to be confirmed by a method authorized by the bylaw; and
 - c. except in the case of a meeting that is closed to the public in accordance with section 197 of the *MGA*, specify:
 - i. a method by which members of the public may access the meeting and make submissions;
 - ii. where information is required to be made publicly available, a method for making the information available before and during the meeting; and
 - iii. a method for giving the public notice of the meeting, of the method by which the public may access the meeting, and the method by which the public may access information required to be made public?
4. Does the municipality have a bylaw providing for public hearings under Part 17 of the *MGA* to be conducted by electronic means?
5. A bylaw for public hearings by electronic means must be passed by April 30, 2025.

Comments/Observations: Procedural Bylaw 495-12 was passed at the November 19, 2012, regular meeting. Section 6, *Meeting Through Electronic Communication*, does not include all the requirements set out in Section 199 of the *Municipal Government Act* (MGA).

Council is advised of recent legislative changes requiring a bylaw be adopted by April 30, 2025, permitting public hearings to be conducted by electronic means.

Meets Legislative Requirements: No

Recommendations/Action Items: Council must amend or repeal and replace the current bylaw or develop a new bylaw that includes the requirements for conducting electronic meetings, including provisions for public hearings.

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.

Procedural Bylaw #568-21, S.6 addresses council meetings via electronic communications. However, the bylaw may be insufficient in meeting the requirements of S. 199 of the MGA. The Procedural Bylaw will be updated and presented by administration to Council by the October 2025 organizational meeting to ensure clarity and compliance in this and other areas if necessary.

8. Procedural Bylaw (Discretionary)

Legislative requirements: *MGA 145*

1. Does the municipality have a procedural bylaw which is compliant with the *MGA*?

Comments/Observations: At the November 19, 2012, council meeting, procedural bylaw 495-12 was passed. Please see Section 3.2.7 of this report.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

3.3 Mandatory Bylaws

1. Code of Conduct (Mandatory)

Legislative requirements: *MGA 146.1, 201.1(1)* [Code of Conduct for Elected Officials Regulation 200/2017](#)

1. Has a code of conduct governing the conduct of councillors been established by bylaw?
2. Does the bylaw apply to all councillors equally?
3. Are there sanctions for breaching the code of conduct?
4. Does the bylaw include the following topics:
 - representing the municipality;
 - communicating on behalf of the municipality;
 - respecting the decision-making process;
 - adherence to policies, procedures and bylaws;
 - respectful interactions with councillors, staff, the public and others;
 - confidential information;
 - conflicts of interest;
 - improper use of influence;
 - use of municipal assets and services; and
 - orientation and other training attendance?
5. Has a complaint system been established within the bylaw?
6. Does the complaint system address:
 - who may make a complaint alleging a breach of the code of conduct;
 - the method by which a complaint may be made;
 - the process to be used to determine the validity of a complaint; and
 - the process to be used to determine how sanctions are imposed if a complaint is determined to be valid?
7. Has the code of conduct been reviewed in the last four years?

Comments/Observations: At the time of the review, council passed code of conduct Bylaw 551-20 at the March 16, 2020, council meeting. The bylaw includes the areas listed above. The code of conduct bylaw was reviewed by council at the October 9, 2024, organizational meeting.

Municipal Affairs recognizes that the coming into force of the Municipal Affairs Statute Amendment Act (Bill 50) will affect this item of the report. A MAP review is conducted based on the legislation in effect at the time of review and as such, any non-compliance is noted in the report. The municipality's action plan should reflect the legislation in effect at the time the plan is prepared.

Information related to the proposed legislative amendments is available here: [Modernizing municipal processes | Alberta.ca](#)

Meets Legislative Requirements: Yes

Recommendations/Action Items: Please be aware that with the passage of *Municipal Affairs Statutes Amendment Act, 2025*, there is no longer a requirement to adopt a code of conduct bylaw, and any code of conduct bylaw adopted by the municipality has been automatically repealed. As such, no action is required to address the legislative gap noted above at the time of the review.

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

The resource is divided into two parts:

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

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

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2. Establishment of the Chief Administrative Officer Position (Mandatory)

Legislative requirements: MGA 205

1. Is there a bylaw establishing the position of chief administrative officer (CAO)?
2. Is there a council resolution that appoints the current CAO?
3. If more than one person is appointed, has council by bylaw determined how the powers, duties, and functions of the position of CAO are to be carried out?

Comments/Observations: At the October 23, 2017, council passed CAO Bylaw 531-17. Council appointed the CAO at the May 17, 2021, regular council meeting.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

3. Bylaw Enforcement Officers (Mandatory)

Legislative requirements: MGA 555-556

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

Comments/Observations: The municipality adopted Bylaw 566-21 on March 18, 2021, as a bylaw enforcement officer bylaw. The bylaw outlines the powers and duties of the bylaw enforcement officers, disciplinary procedures, penalties, and an appeal process.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

3.4 Discretionary Bylaws

1. Face Mask and Proof of COVID-19 Vaccination Bylaw (Discretionary)

Legislative requirements: MGA 7.1

1. Since April 21, 2022, has council brought into force a bylaw or amendment to a bylaw that requires:
 - a. an individual to wear a face mask or other face covering for the primary purpose of preventing or limiting the spread of COVID-19 or any other communicable disease, as defined in the *Public Health Act*; or
 - b. an individual to provide proof of vaccination against COVID-19 or proof of a negative COVID-19 test on entering a premises?
2. Does the bylaw or portion of the bylaw apply only to property owned or leased and operated by the municipality?
3. If the bylaw applies to property not owned or leased and operated by the municipality, has the bylaw or amendment to a bylaw been approved by the Minister?

Comments/Observations: The municipality has not adopted a face mask or proof of Covid-19 vaccination bylaw.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

2. Powers under bylaws (Fees and Charges) (Discretionary)

Legislative requirements: MGA 8(1)(c), 61

1. Is there a bylaw to provide for a system of licences, permits or approvals, including any or all of the following:
 - a. establishing fees for licences, permits and approvals, including fees for licences, permits and approvals that may be in the nature of a reasonable tax for the activity authorized or for the purpose of raising revenue;
 - b. establishing fees for licences, permits and approvals that are higher for persons or businesses who do not reside or maintain a place of business in the municipality;
 - c. prohibiting any development, activity, industry, business or thing until a licence, permit or approval has been granted;
 - d. providing that terms and conditions may be imposed on any licence, permit or approval, the nature of the terms and conditions and who may impose them;
 - e. setting out the conditions that must be met before a licence, permit or approval is granted or renewed, the nature of the conditions and who may impose them; or
 - f. providing for the duration of licences, permits and approvals and their suspension or cancellation for failure to comply with a term or condition or the bylaw or for any other reason specified in the bylaw?
2. Does the municipality charge fees, tolls and charges for the use of its property, including property under the direction, control and management of the municipality?

Comments/Observations: The municipality does not have a fees and charges bylaw.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3. Consolidation of Bylaws (Discretionary)

Legislative requirements: MGA 69(1)

1. Has council, by bylaw, authorized a designated officer to consolidate one or more of the bylaws of the municipality?
2. In consolidating a bylaw, has the designated officer:
 - a. incorporated all amendments to it into one bylaw; and
 - b. omitted any provision that have been repealed or which have expired?

Comments/Observations: The municipality does not consolidate bylaws.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

4. Firearm Bylaws (Discretionary)

Legislative requirements: *MGA 74.1*

1. Since May 31, 2022, has the municipality brought into force a bylaw respecting firearms or a bylaw amendment respecting firearms?
2. Was the bylaw approved by the Lieutenant Governor in Council?

Comments/Observations: The municipality has not enacted any bylaws or bylaw amendments respecting firearms

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

5. Road Closure (Discretionary)

Legislative requirements: MGA 22

1. Has the municipality permanently closed a road under the direction, control, and management of the municipality?
2. Was the road closure enacted by bylaw?
3. Prior to second reading of the bylaw, was the road closure approved by the Minister of Transportation and Economic Corridors (not applicable to cities)?
4. If the municipality is a municipal district, and the council determines a road is no longer required for use by the travelling public because an alternate route exists, did the municipal district receive the approval of the Minister of Transportation and Economic Corridors prior to closing the road by resolution?

Comments/Observations: The municipality has not permanently closed a road under the direction, control, and management of the municipality.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

6. Advertising Bylaw (Discretionary)

Legislative requirements: MGA 606.1

1. Has the municipality provided for one or more methods, including electronic means, for advertising proposed bylaws, resolutions, meetings, public hearings and other methods?
2. Did the municipality conduct a public hearing before making an advertising bylaw?
3. Was notice of the proposed bylaw advertised?
4. Is the bylaw available for public inspection?

Comments/Observations: Bylaw 538-18 advertising bylaw was passed on July 16, 2018. The bylaw provides for one or more methods of advertising, including through social media sites and the village website. The bylaw indicates that a public hearing was held on July 16, 2018, prior to second and third readings. The bylaw is available on the village website for public inspection.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

7. Utility Services Bylaws (Discretionary)

Legislative requirements: MGA 33, 45, 46

1. Does the municipality provide municipal utility service?
 - a. If yes, does the council by bylaw prohibit any person other than the municipality from providing the same or a similar type of utility service in all or part of the municipality?
2. Does the council by agreement, grant a right, exclusive or otherwise, to a person to provide a utility service in all or part of the municipality, for not more than 20 years?
3. Does the agreement grant a right, exclusive or otherwise, to use the municipality's property, including property under the direction, control, and management of the municipality, for the construction, operation, and extension of a public utility in the municipality for not more than 20 years?
4. Before the agreement is made, amended, or renewed, is the agreement, amendment, or renewal:
 - a. advertised, and
 - b. approved by the Alberta Utilities Commission?
5. Does a bylaw prohibit a retailer from providing to customers in all or any part of the municipality the functions or services that retailers are permitted to provide under the *Electric Utilities Act* or the regulations under that Act?

Comments/Observations: Bylaw 535-18 approved on May 22, 2018, authorizes the municipality to change the unit costs of water rates, sewer rates and landfill/garbage maintenance fees. The bylaw does not prohibit any person other than the municipality from providing the same or similar services.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

3.5 Municipal Finance

1. Operating Budget (Mandatory)

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

1. Has an operating budget or interim operating budget been adopted prior to January 1 for the calendar year?
2. Does the operating budget include the estimated amount of each of the following expenditures and transfers:
 - a. the amount needed to provide for the council's policies and programs;
 - b. the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;
 - c. the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board;
 - d. the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;
 - e. the amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework;
 - f. 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 of the *MGA*;
 - g. the amount to be transferred to the capital budget; and
 - h. the amount needed to recover any shortfall as required under section 244 of the *MGA*.
3. Does the operating budget include estimated amounts from each source of revenue (taxes, grants, service fees)?
4. Are the estimated revenues and transfers sufficient to pay the estimated expenditures?
5. Has council established procedures to authorize and verify expenditures that are not included in a budget?

Comments/Observations: The 2025 interim operating budget was adopted at the December 11, 2024, regular council meeting. The budget includes the estimated amounts for the expenditures and transfers listed above, as well as the estimated amounts from each source of revenue, as required by legislation. The estimated revenues are sufficient to cover the estimated expenditures.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

2. Capital Budget (Mandatory)

Legislative requirements: MGA 245, 246

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

Comments/Observations: The 2025 interim capital budget was approved at the December 11, 2024, regular council meeting. The capital budget includes estimated amounts to acquire, construct, remove, and improve capital property, as well as anticipated sources of funding to cover these costs. However, it does not include the amount to be transferred from the operating budget.

Meets Legislative Requirements: No

Recommendations/Action Items: The budget must include a line item documenting the amount to be transferred from the operating budget.

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.

A line item documenting the amount to be transferred from the operating budget, even if 0.00, will be added to the capital budget. Please see attached 2025 Capital Budget on Page 7 showing the line.

3. Three-Year Operating and Five-Year Capital Plans (Mandatory)

Legislative requirements: *MGA 283.1*, [Municipal Corporate Planning Regulation 192/2017](#)

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

Comments/Observations: The municipality has not prepared a three-year operating plan and five-year capital plan as required by Section 283.2 of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: The municipality must prepare a three-year operating plan and five-year capital plan that comply with the form and content requirements outlined in the regulation. Council must review and update the plans annually.

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

Municipal 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.

The 3-year operating and the 5-year capital plans were sent to Denise Lines (and are attached), on Tuesday August 5th, 2025, and these will be presented to Council annually during the budgeting process.

4. Auditor, Audited Financial Statements, Financial Information Return (Mandatory)

Legislative requirements: *MGA 271, 276, 277 280, 281*, [Supplementary Accounting Principles and Standards Regulation 313/2000](#); [Debt Limit Regulation 255/2000](#)

1. Have one or more auditors for the municipality been appointed by council?
2. Have annual financial statements of the municipality been prepared for the immediately preceding year in accordance with:
 - a. Canadian generally accepted accounting principles for municipal governments approved by the Public Sector Accounting Board; and
 - b. any modifications of the principles or any supplementary accounting standards or principles established by the Minister by regulation?
3. Do the financial statements include:
 - a. the municipality's debt limit;
 - b. the amount of the municipality's debt as defined in the regulations under section 271 of the *MGA*;
 - c. revenues received from the granting of rights over its properties for the purpose of providing a utility service, each as separate entries;
 - d. the annual revenues received from the granting of each utility franchise agreement entered into the municipality separately; and
 - e. the salaries of councillors, the chief administrative officer, and designated officers of the municipality?
4. Does the municipality make its financial statements, or a summary of them, and the auditor's report of 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?
6. Has the auditor reported separately to the council any improper or unauthorized transaction or non-compliance with this or another enactment or bylaw that was noted during the course of the audit?

Comments/Observations: At the October 11, 2023, organizational meeting, Richard Jean from JMD Group was appointed as auditor. The financial statements include the salaries of councillors, the CAO, and the designated officers of the municipality; however, the statements do not indicate the number of designated officer positions reported, as required by Section 1(2)(c) of the Supplementary Accounting Principles and Standards Regulation. The financial statements are available on the municipality's website.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the note to the annual financial statements must disclose the total salary and benefits for all designated officers and indicate the number of designated officer positions included in that total.

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.

This item will be contained in the notes of the annual financial statements in future. Salaries and benefits for designated officers are already included in that note.

5. Investments (Discretionary)

Legislative requirements: MGA 250

1. Are the investments of the municipality in one or more of the following:
 - a. Securities issued or guaranteed by the Crown in right of Canada or an agent of the crown, or the Crown in right of a province or territory or an agent of the province or territory;
 - b. securities of a municipality, school division, hospital district, health region under the *Regional Health Authorities Act* or regional services commission in Alberta;
 - c. securities that are issues or guaranteed by a bank, treasury branch, credit union or trust corporation; or
 - d. units in pooled funds of all or any of the investments described above?
2. Does the municipality have any investments in shares of a corporation incorporated or continued under the *Canada Business Corporations Act* (Canada) or incorporated, continued, or registered under the *Business Corporations Act*?
 - a. If so, was the investment approved by the Minister?

Comments/Observations: The municipality does not have an investment account containing funds issued or guaranteed by a bank, treasury branch, credit union, or trust corporation.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

6. Borrowing (Discretionary)

Legislative requirements: *MGA 251-259*, [Debt Limit Regulation 255/2000](#)

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

Comments/Observations: Bylaw 597-24 was passed at the October 9, 2024, organizational meeting. It is a borrowing bylaw for operating expenditures. The bylaw provided the term of borrowing, the source of funds to repay the borrowing, and the maximum interest as expressed as a percentage.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

7. Loans (Discretionary)

Legislative requirements: MGA 264-265

1. Has the municipality loaned money to another organization?
2. Was the recipient of the loan:
 - a. one of the municipality's controlled corporations;
 - b. a non-profit organization; or
 - c. to a designated seller under the *Gas Distribution Act* as part of the capitalization of the designated seller by its shareholders?
3. Is the loan authorized by bylaw?
4. Does the bylaw authorizing the loan set out:
 - a. the amount of money to be loaned and, in general terms, the purpose for which the money that is loaned to be used;
 - b. the minimum rate of interest, the term, and terms of repayment of the loan; and
 - c. the source or sources of money to be loaned?
5. Was the bylaw authorizing the loan advertised?

Comments/Observations: The municipality has not loaned money to another organization.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

8. Loan Guarantees (Discretionary)

Legislative requirements: MGA 264-265

1. Has the municipality guaranteed the repayment of a loan of another organization?
2. Was the loan guarantee for:
 - a. one of the municipality's controlled corporations; or
 - b. a non-profit organization?
3. Is the loan guarantee authorized by bylaw?
4. Does the bylaw authorizing the loan set out:
 - a. the amount of money to be borrowed under the loan to be guaranteed and, in general terms, the purpose for which the money is borrowed;
 - b. the rate of interest under the loan or how the rate of interest is calculated, the term and terms of repayment of the loan; and
 - c. the source or sources of money to be used to pay the principal and interest owing under the loan if the municipality is required to do so under the guarantee?
5. Was the bylaw authorizing the guarantee advertised?

Comments/Observations: The municipality has not guaranteed the repayment of a loan for another organization.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3.6 Assessment and Taxation

1. Assessment of Property (Mandatory)

Legislative requirements: MGA 284.2(1), 297

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. When preparing the assessment of property, does the assessor assign one or more of the following assessment classes to the property:
 - a. class 1 – residential;
 - b. class 2 – non-residential;
 - c. class 3 – farm land; and
 - d. class 4 – machinery and equipment?
3. Has the municipality by bylaw divided class 1 into sub-classes?
4. Has the municipality by bylaw divided class 2 into the sub-classes prescribed by the regulations?

Comments/Observations: At the October 9, 2024, organizational meeting, Mike Krim of Tanmar Consulting was appointed as the municipal assessor. However, a bylaw establishing the assessor as a designated officer has not been reviewed.

Bylaw 586-23 passed on May 17, 2023, at a special council meeting. The bylaw divides class 2 into sub-classes.

Meets Legislative Requirements: No

Recommendations/Action Items: A bylaw must be passed appointing the assessor as a designated officer.

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.

The Village council passed Bylaw #562-21 "Assessor Bylaw" - attached - on March 18, 2021

2. Assessment Notices (Mandatory)

Legislative requirements: MGA 303, 308, 310, 311

1. Has the assessor set a notice of assessment date, which must be no earlier than January 1 and no later than July 1?
2. Does the assessment notice show the following information:
 - a. a description sufficient to identify the location of the property;
 - b. the name and mailing address of the assessed person;
 - c. whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;
 - d. if the property is an improvement, a description showing the type of improvement;
 - e. the assessment;
 - f. the assessment class or classes;
 - g. a notation if the property is fully or partially exempt from taxation under Part 10 of the *MGA*;
 - h. a notation if a deferral of the collection of tax under section 364.1 or 364.2 of the *MGA* is in effect for the property;
 - i. any other information considered appropriate by the municipality or required by the Minister;
 - j. the notice of assessment date;
 - k. a statement that the assessed person may file a complaint not later than the complaint deadline; and
 - l. information respecting filing a complaint in accordance with the regulations?
3. Have assessment notices been sent no later than July 1, and at least 7 days prior to the notice of assessment date?
4. Has a designated officer certified the date on which the assessment notice was sent?
5. Has the municipality published a notice that the assessment notices have been sent?

Comments/Observations: The municipality prepares a combined assessment and tax notice. The combined notice includes the items listed above. The assessment notice reviewed contains the mailing date of May 30, 2024, prior to July, the notice of assessment date as June 6, 2024, and assessment appeals must be received on or before August 5, 2024. However, these dates do not satisfy the requirement for seven clear days between the mailing date and the notice of assessment date.

Additionally, the assessment notice did not contain a notice of assessment date, and a certification of the mailing date, signed by a designated officer, was not located.

Meets Legislative Requirements: No

Recommendations/Action Items: The assessment notice date must be set seven days from the mailing date. The days on which both events occur are to be excluded. The *Government of Alberta* develops an assessment complaints date resource for each tax year. [Assessment Notice/Amended Notice Complaint Date Schedule for 2025 | Alberta.ca](#).

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.

7 clear days will be counted between the mailing date and the Notice of Assessment date in future years.

3. Assessment Review Boards (Mandatory)

Legislative requirements: *MGA 454-456*, [Matters Relating to Assessment Complaints Regulation 201/2017](#)

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

Comments/Observations: Bylaw 564-21 passed on March 18, 2021, establishes an assessment review board to exercise the functions and duties of both a local assessment review and a composite assessment review. The bylaw allows council to appoint the clerk and members to the boards. It provides for the terms of appointment, training and remuneration paid to members, chair, and clerk.

At the February 14, 2024, regular council meeting, council appointed six members, a chair, and a clerk to serve on the board.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

Resources: Municipal Affairs has developed a website 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.

4. Property Tax Bylaw (Mandatory)

Legislative requirements: MGA 326(1)(a), 353-357

1. Is a property tax bylaw passed annually?
2. Does the property tax bylaw authorize the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of:
 - a. the expenditures and transfers set out in the budget of the municipality; and
 - b. the requisitions?
3. Are the requisitions listed within the tax rate bylaw for:
 - a. the amount required to be paid into the Alberta School Foundation Fund under section 167 of the *Education Act* that is raised by imposing a rate referred to in section 167 of the *Education Act*;
 - b. the requisition of school boards under Part 6, Division 3 of the *Education Act*;
 - c. the amount required to be paid to a management body under section 7 of the *Alberta Housing Act*; or
 - d. the amount required to recover the costs incurred for matters relating to the assessment of designated industrial property, and any other matters related to the provincial assessor's operations?
4. Are the rates in accordance with the:
 - a. assessment class pursuant to section 297 of the *MGA*; and
 - b. a municipal assessment sub-class bylaw?
5. Are the calculations correct?
6. Is there a minimum tax applied?

Comments/Observations: At the May 22, 2024, regular council meeting, 2024 tax rate bylaw 595-24 passed third reading. The bylaw imposes a tax to raise revenues and lists the legislated requisitions. There is no minimum tax applied to properties. The assessment classes comply with section 297 of the *MGA*. The calculations account for the expenditures and transfers approved in the municipal budget. The bylaw includes a Police Funding Model (PFM) tax levy. The PFM has not been designated as a requisition under Section 326(1)

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the police funding model tax levy should not be listed as a requisition within a tax bylaw.

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

Municipal Response: Response to the findings, or comments, status, or action to be taken including key milestones and deadlines.

The rationale for showing the Police Funding Model (PFM) charge from the Province as a requisition is to demonstrate transparency to our ratepayers. The PFM is a Provincial levy passed to municipalities, and therefore to municipal ratepayers, as with the school, designated assessment levies and seniors foundation requisition. We believe this meets the definition of a "requisition" even though we are not legislated to show it specifically to ratepayers on the tax notice.

5. Tax Notices (Mandatory)

Legislative requirements: MGA 329, 333-336, 357

1. Does the tax notice show the following information:
 - a. a description sufficient to identify the location of the property or business;
 - b. the name and mailing address of the taxpayer;
 - c. the assessment;
 - d. the name, tax rate and amount of each tax imposed in respect of the property or business;
 - e. the total amount of all taxes imposed in respect of the property or business;
 - f. the amount of tax arrears, if any;
 - g. a notation if the property is the subject of an agreement between the taxpayer and the municipality under section 347(1) of the *MGA* relating to tax arrears;
 - h. a notation of the amount deferred and the taxation year or years to which the amount relates if the property is subject of a bylaw or agreement made under section 364.1 of the *MGA* to defer the collection of tax;
 - i. a notation of the amount deferred and the taxation year or years to which the amount relates if the property is subject of a deferral granted under section 364.2 of the *MGA*;
 - j. any other information considered appropriate by the municipality;
 - k. the date the tax notice is sent to the taxpayer;
 - l. the amount of the requisitions, any one or more of which may be shown separately or as part of a combined total;
 - m. 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;
 - n. the name and address of the designated officer with whom a complaint must be filed;
 - o. the dates on which penalties may be imposed if the taxes are not paid; and
 - p. information on how to request a receipt for taxes paid?
2. Has the municipality prepared and sent tax notices annually before the end of the year in which the taxes were imposed?
3. Has a designated officer certified the date the tax notices were sent?
4. If the property tax bylaw specifies a minimum amount payable as property tax, does the tax notice indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the Alberta School Foundation Fund requisition?

Comments/Observations: The municipality prepares and sends combined assessment and tax notices annually. The municipality's tax notice contains information identifying the property location, amounts owing and deferred, penalties, how to request a receipt and other information considered appropriate by the municipality. However, a notice certified by a designated officer confirming the mailing date of the tax notices has not been reviewed.

The section titled "local improvement" includes information consistent with special tax bylaw 594-24, rather than a local improvement levy. Please see section 3.7.4 of this report.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the municipality must provide a notice, certified by a designated officer, stating the date that the tax notices were sent.

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.

Notice was published, certified by the CAO. Attached is the notice, published in the Redwater Review on June 4, 2025 (at this link: <https://theredwaterreview.com/wp-content/uploads/2025/06/REVIEWJUNE4.pdf>). Also attached is the publication, see Page 8.

6. Supplementary Assessments (Discretionary)

Legislative requirements: MGA 313, 315, 316

1. Does the municipality require the preparation of supplementary assessments for improvements?
2. Is the preparation of supplementary assessments authorized by bylaw?
 - a. Was the bylaw or any amendments passed prior to May 1 of the year to which it applies?
3. Has the assessor set an additional notice of assessment date for supplementary assessment notices?
4. Has the municipality prepared and sent supplementary assessment notices for every assessed improvement shown on the supplementary assessment roll before the end of the year?
5. Does the supplementary assessment reflect the value of an improvement not previously assessed or an increase in the value of the improvement since it was last assessed?
6. Is the supplementary assessment prorated to reflect the number of months the improvement was complete, occupied, located or in operation?
7. Was the supplementary assessment roll prepared before the end of the year?
8. Did the supplementary assessment roll show:
 - a. the same information required to be shown on the assessment roll; and
 - b. the date the improvement was completed, occupied, moved to the municipality, or became operational?
9. Does the supplementary assessment notice show:
 - a. the same information required to be shown on the supplementary assessment roll;
 - b. the notice of assessment date;
 - c. the statement that the assessed person may file a complaint and the deadline for doing so; and
 - d. information with respect to filing a complaint.

Comments/Observations: The municipality does not prepare supplementary assessments of properties.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

7. Supplementary Property Tax Bylaw (Discretionary)

Legislative requirements: MGA 369, 369.1

1. Has the council, in the same year when a bylaw authorizing supplementary assessments to be prepared in respect of property, passed a bylaw authorizing it to impose a supplementary tax?
2. Does the supplementary property tax bylaw use the same tax rates set in the property tax bylaw?
3. Are the tax rates required to raise the revenue to pay requisitions referred to in section 175 of the *Education Act* applied as supplementary tax rates?
4. Has the municipality prepared a supplementary tax roll?
5. Has the municipality prepared and sent supplementary tax notices for all taxable property shown on the supplementary tax roll?

Comments/Observations: The municipality does not prepare a supplementary property tax bylaw.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

8. Tax Payment and Tax Penalty Bylaws (Discretionary)

Legislative requirements: MGA 339, 340, 344(1), 345(1), 357(1.1)

1. Has the municipality, by bylaw:
 - a. provided incentives for payment of taxes by the dates set out in the bylaw?
 - b. permitted taxes to be paid by instalments, at the option of the taxpayer?
2. Has the municipality passed a bylaw separate from the property tax bylaw that provides for compulsory tax instalment payments for designated manufactured homes?
3. Has the municipality, by bylaw:
 - a. imposed penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice; or
 - b. imposed penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed?

Comments/Observations: Bylaw 451-07 was passed on January 29, 2007. The bylaw establishes a monthly tax installment payment plan.

The tax notice includes a statement about penalties on outstanding taxes, however, a bylaw imposing these penalties has not been reviewed. Under Section 344 of the MGA, a council may by bylaw impose penalties on unpaid taxes.

Meets Legislative Requirements: No

Recommendations/Action Items: The municipality must pass a bylaw to impose penalties on outstanding taxes.

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.

The Village has passed a bylaw #487-11- Penalty on Unpaid Taxes - attached.

9. Brownfield Tax Incentives (Discretionary)

Legislative requirements: MGA 364.1

1. Has the municipality, by bylaw, provided for full or partial exemptions from taxation, or deferrals of the collection of tax for brownfield properties?
2. Does the bylaw identify:
 - a. the brownfield properties in respect of which an application may be made;
 - b. the taxation year or years for which the identified brownfield properties may qualify for an exemption or deferral; and
 - c. any conditions the breach of which cancels an exemption or deferral and the taxation year or years to which the condition applies?
3. Was a public hearing held prior to second reading of the bylaw?

Comments/Observations: The municipality does not provide for brownfield property tax incentives.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

10. Non-residential Tax Incentives (Discretionary)

Legislative requirements: MGA 364.2

1. Has the municipality, by bylaw, provided for full or partial exemptions from taxation, or deferrals of the collection of tax for non-residential properties or machinery and equipment?
2. Does the bylaw:
 - a. set criteria to be met for property to qualify for an exemption or deferral;
 - b. establish a process for the submission and consideration of applications; and
 - c. if the bylaw provides for any person other than the council to refuse to grant an exemption or deferral, a process for applying to the council for a review of those decisions, including the period of time within which the application must be made?
3. Does the bylaw allow for an exemption or deferral to apply or more than 15 consecutive taxation years?

Comments/Observations: The municipality does not provide non-residential tax incentives.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3.7 Other Municipal Taxation Authority

1. Tax Agreements (Utilities/Linear Property) (Discretionary)

Legislative requirements: MGA 360

1. Has the council made a tax agreement with the operator of a public utility or of linear property who occupies the municipality's property?
2. Does the agreement provide that the municipality accepts payment of the amount calculated under the agreement in place of the tax or other fees and charges specified in the agreement?
3. If the agreement is with an operator who is subject to regulation by the Alberta Utilities Commission, has the agreement been approved by the commission?

Comments/Observations: The municipality does not have any tax agreements with the operator of a public utility or linear property.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

2. Business Tax (Discretionary)

Legislative requirements: *MGA 369.1, 371-379*

1. Has the municipality passed a bylaw authorizing a tax in respect to all businesses operating in the municipality?
2. Was the bylaw, or any amendment to it, passed before May 1 in the year to which it applies?
3. Does the bylaw:
 - a. require assessments of businesses operating in the municipality to be prepared and recorded on a business tax roll;
 - b. specify one or more methods of assessment as specified in section 374(b) of the *MGA*; and
 - c. specify the basis on which a business tax may be imposed as specified in section 347(c) of the *MGA*?
4. Does the municipality pass a business tax rate bylaw annually?
5. Does the business tax rate bylaw set the business tax rate, and if applicable, set a business tax rate for each class?
6. If the municipality passes a supplementary assessment bylaw, has the municipality also passed a bylaw imposing a supplementary business tax with respect of those businesses?

Comments/Observations: The municipality does not impose a business tax in the municipality.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3. Community Revitalization Levy (Discretionary)

Legislative requirements: MGA 381.1-381.5

1. Has a community revitalization levy bylaw been passed for the municipality?
2. Has the community revitalization levy bylaw, or any amendment to the bylaw, been approved by the Minister?

Comments/Observations: The municipality has not enacted a community revitalization levy.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

4. Special Tax (Discretionary)

Legislative requirements: *MGA 382-387*

1. Has the council passed a special tax bylaw annually to raise revenue to pay for a specific service or purpose?
2. Is the special tax imposed on one or more of the following:
 - a. a waterworks tax;
 - b. a sewer tax;
 - c. a boulevard tax;
 - d. a dust treatment tax;
 - e. a paving tax;
 - f. a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities, and water facilities;
 - g. a tax to enable the municipality to provide incentives to health professionals to reside and practice in the municipality;
 - h. a fire protection area tax;
 - i. a drainage ditch tax;
 - j. a tax to supply water for the residents of a hamlet; or
 - k. a recreational services tax?
3. Does the special tax bylaw include:
 - a. the specific service or purpose for which the bylaw is passed;
 - b. a description of the area of the municipality that will benefit from the service or purpose;
 - c. the estimated cost of the service or purpose; and
 - d. whether the tax rate is to be based on the assessment prepared, each parcel of land, each unit of frontage, or each unit of area and set the tax rate to be imposed in each case?
4. Is the estimated cost of the specific service or purpose included in the budget of the municipality?
5. Is the revenue raised used only for the specific service or purpose stated in the bylaw?
6. If there is any excess revenue, did the municipality advertise the use to which it proposes to put the excess revenue?

Comments/Observations: Council passed Bylaw 594-24 on May 22, 2024. The bylaw addresses the maintenance and repair of roads, sewer works, and waterworks. It includes the purpose of the bylaw, a description of the area that will benefit from the service, and states that the tax rate is based on frontage. However, the bylaw does not state the estimated cost of the service or the purpose of the special tax, as required under Section 384(c) of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: The special tax bylaw must include the estimated cost of the service.

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.

The 2026 Special Tax Bylaw will include an estimated cost of the services included in the bylaw in future years.

5. Local Improvement Tax (Discretionary)

Legislative requirements: MGA 391-409

1. If a local improvement has been proposed, has the municipality prepared a local improvement plan?
2. Does the local improvement plan:
 - a. include the proposed local improvement and its location;
 - b. identify the parcels of land in respect of which the local improvement tax will be imposed, and the person who will be liable to pay the local improvement tax;
 - c. state whether the tax rate is based on the assessment prepared, each parcel of land, each unit of frontage, or each unit of area;
 - d. include the estimated cost of the local improvement;
 - e. include the period over which the cost of the local improvement will be spread;
 - f. include the estimated cost of the local improvement to be paid by the municipality, from revenue raised by the local improvement tax, and from other sources of revenue; and
 - g. include any other information the proponents of the local improvement consider necessary.
3. Did the municipality provide notice to the persons liable to pay the local improvement tax that a local improvement plan has been prepared?
 - a. Did the notice include a summary of the information included in the local improvement plan?
4. Has the municipality passed a local improvement tax bylaw in respect of each local improvement?
5. Does the bylaw include:
 - a. all the information required to be included in the local improvement plan;
 - b. provide for equal payments during each year in the period over which the cost of the local improvement is spread;
 - c. set a uniform tax rate to be imposed based on the cost of the local improvement less any financial assistance provided by the Federal or Provincial government; and
 - d. any other information the council considers necessary?

Comments/Observations: The village has not enacted a local improvement tax.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

6. Clean Energy Improvement Tax (Discretionary)

Legislative requirements: MGA 390.1-390.9

1. Has the municipality passed a clean energy improvement tax bylaw?
2. Does the bylaw set out:
 - a. the types of private property that are eligible for a clean energy improvement;
 - b. eligible clean energy improvements;
 - c. the amount of money to be borrowed to finance clean energy improvements;
 - d. the maximum rate of interest, the term and the terms of repayment of the borrowing;
 - e. the source or sources of money to be used to pay the principal and interest owing under the borrowing;
 - f. indicate that a clean energy improvement tax will be charged based on the clean energy agreement with the owner;
 - g. identify the period over which the cost of each eligible clean energy improvement will be spread, which shall not exceed the probable lifetime of the improvement;
 - h. the process by which the owner of a property can apply for a clean energy improvement;
 - i. any other information the council considers necessary or advisable; and
 - j. any requirements imposed by the regulations.
3. Prior to second reading of the bylaw, was a public hearing held?
4. Before a clean energy improvement is made to a property, did the municipality and the owner enter into a clean energy improvement agreement?
5. Does the clean energy improvement agreement specify:
 - a. the proposed clean energy improvement;
 - b. the property in respect which the clean energy improvement tax will be imposed;
 - c. that the owner of the property is liable to pay the clean energy improvement tax;
 - d. the amount required to recover the costs of the clean energy improvement and the method of calculation used to determine that amount;
 - e. the period over which the clean energy improvement tax will be paid;
 - f. the portion of the amount required to recover the costs to be paid by the municipality, from revenue raised by the clean energy improvement tax, and from other sources of revenue;
 - g. how the clean energy improvement tax will be revised in the event of the subdivision or consolidation of the property; and
 - h. any other information the municipality considers necessary or advisable?

Comments/Observations: The municipality does not have a clean energy improvement tax bylaw.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

7. Other Taxes (Discretionary)

Legislative requirements: MGA 388, 409.1

1. Does the municipality have a well drilling equipment tax bylaw authorizing a tax in respect of equipment used to drill a well for which a license is required under the *Oil and Gas Conservation Act*?
2. Has the municipality, by bylaw, authorized a levy in respect of all sand and gravel businesses operating in the municipality?

Comments/Observations: The municipality does not have bylaws related to well drilling equipment taxes, nor a levy respecting sand and gravel businesses.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

8. Adding Amounts to the Tax Roll (For Discussion)

Legislative requirements: MGA 553

1. Is the municipality aware that the following amounts may be added to the tax roll of a property by council:
 - a. unpaid cost referred to in section 35(4) or 39(2) of the *MGA* relating to service connections of a municipal public utility that are owing by the owner of the parcel;
 - b. unpaid charges referred to in section 42 of the *MGA* for a municipal utility service provided to the parcel by a municipal public utility that are owing by the owner of the parcel;
 - c. unpaid expenses and costs referred to in section 549(5)(a) of the *MGA*, if the parcel's owner contravened the enactment or bylaw and the contravention occurred on all or a part of the parcel;
 - d. costs associated with tax recovery proceedings related to the parcel;
 - e. if the municipality has passed a bylaw making the owner of a parcel liable for expenses and costs related to the municipality extinguishing fires on the parcel;
 - e.1 if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice in respect of the parcel;
 - f. unpaid costs awarded by a composite assessment review board under section 468.1 of the *MGA* or the Land and Property Rights Tribunal under section 501 of the *MGA*, if the composite assessment review board or the Land and Property Rights Tribunal has awarded costs against the owner of the parcel in favour of the municipality and the matter before the composite assessment review board or the Land and Property Rights Tribunal was related to the parcel;
 - f.1 the expenses and costs of carrying out an order under section 646 of the *MGA*; and
 - g. any other amount that may be added to the tax roll under an enactment?
2. When an amount is added to the tax roll of a parcel:
 - a. is deemed for all purposes to be a tax imposed under Division 2 of Part 10 of the *MGA* from the date it was added to the tax roll; and
 - b. forms a special lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

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

3.8 Tax Recovery

1. Tax Arrears List (Mandatory)

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 prior to March 31 annually?
 - a. Have 2 copies of the list been sent to the Registrar?
 - b. Has a copy of the list been sent to the Minister responsible for the *Unclaimed Personal Property and Vested Property Act* (the Minister of Treasury Board and Finance)?
 - c. Were persons notified who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar?
2. Has a tax arrears list been prepared showing the designated manufactured homes in the municipality for which there are tax arrears for more than one year?
 - a. Has the municipality registered a tax recovery lein against each designated manufactured home shown on the tax arrears list?
 - b. Were the owners of each designated manufactured home given written notice that a tax recovery lein has been registered against the designated manufactured home?
 - c. Was the owner of each manufactured home community containing one or more designated manufactured homes shown on the tax recovery list notified in writing that a tax recovery lein has been registered?
3. Have the tax recovery lists been posted in a place that is accessible to the public during normal business hours?

Comments/Observations: The municipality submitted a tax arrears list to the registrar prior to March 31. Persons liable to pay the tax arrears were notified.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required

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

2. Tax Agreements (Discretionary)

Legislative requirements: MGA 418(4), 436.09(4)

1. Has the municipality entered into an agreement with the owner of a parcel of land shown on the tax arrears list?
2. Does the period of time for the payment of tax arrears exceed 3 years?

Comments/Observations: The municipality has not entered into any tax agreements.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

3. Tax Recovery Auctions – Land (Mandatory)

Legislative requirements: MGA 418-422

1. Has the municipality offered for sale at public auction any parcel of land shown on its tax arrears list within the timeframe provided if the tax arrears are not paid?
2. Did the council set:
 - a. for each parcel of land to be offered for sale at public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel; and
 - b. any conditions that apply to the sale?
3. Did the municipality advertise the public auction:
 - a. in one issue of The Alberta Gazette, not less than 40 days and not more than 90 days before the date of the public auction; and
 - b. in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date of the public auction?
4. Does the advertisement specify the date, time, and location of the public auction, the conditions of sale, and a description of each parcel of land to be offered for sale?
5. Does the advertisement state the municipality may, after the public auction, become the owner of any parcel of land not sold at the public auction?
6. Did the municipality send a copy of the advertisement placed in The Alberta Gazette to:
 - a. the owner of each parcel of land to be offered for sale;
 - b. each person who has an interest in any parcel to be offered for sale that is evidenced by a caveat registered by the Registrar; and
 - c. each encumbrance shown on the certificate of title for each parcel to be offered for sale?
7. Did the municipality adjourn the holding of a public auction to any date within 2 months after the advertised date?
 - a. If so, did the municipality post a notice in a place accessible to the public during regular business hours, showing the new date on which the public auction is to be held?

Comments/Observations: The municipality has not been required to conduct a tax sale. In the event a tax sale arises in the future, a resource has been provided below.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

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

4. Tax Recovery Auctions – Designated Manufactured Homes (Mandatory)

Legislative requirements: MGA 436.08-436.13

1. Not later than August 1 following the preparation of the tax arrears list, has the municipality in respect to each designated manufactured home (DMH) shown on the tax arrears list sent a written notice to:
 - a. the owner of the DMH;
 - b. the owner of the manufactured home community where the DMH is located; and
 - c. each person who has a security interest in or a lien, writ, charge, or other encumbrance against the DMH?
2. Does the notice state that if the tax arrears are not paid before March 31 in the next year, the municipality will offer the DMH for sale at public auction?
3. Has the municipality offered for sale at public auction any DMH shown on its tax arrears list within the timeframe provided if the tax arrears are not paid?
4. Did the council set:
 - a. for each DMH to be offered for sale at public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel; and
 - b. any conditions that apply to the sale?
5. Did the municipality advertise the public auction in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 30 days before the date of the public auction?
6. Does the advertisement specify the date, time, and location of the public auction, the conditions of sale, and a description of each DMH to be offered for sale?
7. Did the municipality send a copy of the advertisement to:
 - a. the owner of the DMH;
 - b. the owner of the manufactured home community where the DMH is located; and
 - c. each person who has a security interest in or a lien, writ, charge or other encumbrance against the DMH?
8. Did the municipality adjourn the holding of a public auction to any date within 2 months after the advertised date?
 - a. If so, did the municipality post a notice in a place accessible to the public during regular business hours, showing the new date on which the public auction is to be held?

Comments/Observations: The municipality has not been required to conduct a tax sale. In the event a tax sale arises in the future, a resource has been provided below.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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

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

3.9 Planning and Development

1. Municipal Development Plan (Mandatory)

Legislative requirements: *MGA 216.4, 606, 632, 641, 692*

1. Has the municipality adopted a Municipal Development Plan (MDP) by bylaw?
2. Does the MDP address:
 - a. future land use;
 - b. future development;
 - c. coordination of land use, growth patterns and infrastructure with adjacent municipalities (if there is no intermunicipal development plan);
 - d. transportation systems within the municipality and in relation to adjacent municipalities;
 - e. provision of municipal services and facilities;
 - f. policies respecting municipal reserve lands; and
 - g. policies respecting the protection of agricultural operations?

Comments/Observations: The municipality does not have a municipal development plan available for review.

Meets Legislative Requirements: No

Recommendations/Action Items: Council must adopt a municipal plan under Section 632(1) of the *MGA*.

Resources: Municipal Affairs has prepared a [Guidebook for preparing a municipal development plan](#). 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.

The Village passed the Municipal Development Plan by Bylaw 561-21 on March 18, 2021. The bylaw and plan are attached and MDP can be viewed on the Village's website at <https://www.vilna.ca/public/download/files/291299>.

2. Land Use Bylaw (Mandatory)

Legislative requirements: *MGA 606, 640, 642(1), 692(4)*, [Matters Related to Subdivision and Development Regulation 84/2022](#)

1. Is there a land use bylaw?
2. Does the land use bylaw:
 - a. divide the municipality into districts (zones);
 - b. establish a method of making decisions on development permit applications, including provisions for:
 - i. the types of development permits that may be issued;
 - ii. processing an application for, or issuing, canceling, suspending, or refusing to issue development permits;
 - iii. the conditions (contained in the land-use bylaw) that development permits may be subject to;
 - iv. how long development permits remain in effect (if applicable);
 - v. the discretion the development authority may exercise with respect to development permits; and
 - vi. how and to whom notice of the issuance of development permits is to be given?
 - c. establish the number of dwelling units permitted on a parcel of land; and
 - d. identify permitted and discretionary uses?
3. When an application to amend or change the land-use bylaw is submitted, did the notice of the amendment include:
 - a. the municipal address/legal address of the parcel of land;
 - b. a map showing the location of the parcel of land;
 - c. written notice to the assessed owner of that parcel of land;
 - d. written notice to the assessed owner of the adjacent parcel of land;
 - e. the purpose of the bylaw amendment or change and public hearing;
 - f. the address where the proposed bylaw, and any documents can be inspected; and
 - g. the date, time, and place of the public hearing?

Comments/Observations: Land use bylaw 392-98 was passed September 14, 1998. A signed copy of the bylaw reviewed indicates it addresses all the topics listed above. Council held a public hearing for bylaw 557-20 on November 19, 2020, and passed third reading on the same day. However, the notice of the public hearing was not available for review.

Bylaw 392-98 cites that an appeal shall be made by serving a written notice of the appeal to the subdivision and development appeal board within 14 days after the date the order, decision or permit issued by the development authority was publicized. Section 686(1) of the *MGA* requires 21 days for development permit appeals after the date on which the written decision is given.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 392-98 must be amended or repealed and replaced to update provisions regarding the time period an appeal may be commenced to meet legislative requirements.

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.

The Village is acutely aware that the Land Use Bylaw (LUB) is outdated and a draft has been prepared by Municipal Planning Services. The draft bylaw #609-25 will address this recommendation/action item. The new LUB bylaw was presented to Council on August 20, 2025 and given first reading, and will now go through the public consultation process. A copy of the draft is attached.

3. Subdivision and Development Appeal Board (Mandatory)

Legislative requirements: *MGA 627, 628*, [Matters Related to Subdivision and Development Regulation 84/2022](#)

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

Comments/Observations: Bylaw 565-21 was passed on March 18, 2021, establishing the SDAB for the municipality. The bylaw outlines the functions and duties of the board. No municipal employees, members of the municipal planning commission, or those with subdivision and development powers are appointed to the board. At the October 9, 2024, organizational meeting, council has appointed members to the board; however, a clerk has not been appointed to the SDAB.

Meets Legislative Requirements: No

Recommendations/Action Items: Council must appoint a clerk to the SDAB.

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.

An SDAB clerk will be appointed at the 2025 October Organizational Meeting.

4. Offsite Levies (Discretionary)

Legislative requirements: MGA 648, 648.2

1. Has the municipality, by bylaw, provided for the imposition and payment of a levy in respect to land that is to be developed or subdivided, and authorized an agreement to be entered into in respect of the payment of the levy?
2. Does the bylaw impose an off-site levy on land owned by a school board that is to be developed for a school?
3. Does the bylaw provide for the payment of capital costs relating to one or more of:
 - a. new or expanded facilities for the storage, transmission, treatment or supplying of water;
 - b. new or expanded facilities for the treatment, movement or disposal of sanitary sewage;
 - c. new or expanded storm water drainage facilities;
 - d. new or expanded roads required for or impacted by a subdivision or development;
 - e. new or expanded transportation infrastructure required to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;
 - f. land required for or in connection with any of the above facilities;
 - g. new or expanded community recreation facilities;
 - h. new or expanded fire hall facilities;
 - i. new or expanded police station facilities; or
 - j. new or expanded libraries?
4. Does another off-site levy bylaw apply to the same lands for the same purpose?
5. Was the off-site levy bylaw advertised?
6. Does the calculation of the off-site levy:
 - a. take into account criteria such as area, density or intensity of use;
 - b. recognize variation among infrastructure, facility and transportation infrastructure types;
 - c. maintain consistency across the municipality for that type of infrastructure, facility, or transportation infrastructure; and
 - d. be fair and reasonable in the municipality?
7. Does the bylaw include a requirement for periodic reviews of the off-site levy calculation?

Comments/Observations: The municipality does not have an offsite levy bylaw.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

5. Municipal Planning Commissions (Discretionary)

Legislative requirements: *MGA 625*

1. Has the municipality established a municipal planning commission by bylaw?
2. Has the municipality entered into an agreement with one or more municipalities to establish an intermunicipal planning commission or an intermunicipal service agency by bylaw?
3. Does the bylaw establishing the municipal planning commission or the agreement establishing an intermunicipal planning commission:
 - a. provide for the applicable matters described in section 145(3) of the *MGA*;
 - b. prescribe the functions and duties of the commission, including but not limited to subdivision and development powers and duties, and
 - c. in the case of an intermunicipal planning commission, provide for its dissolution?
4. Does the bylaw delegate, by agreement, any of its subdivision authority or development authority powers, duties, or functions to:
 - a. municipal planning commission,
 - b. a regional services commission, or
 - c. an intermunicipal service agency?

Comments/Observations: The municipality has not established a municipal planning commission.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

6. Area Structure Plans (Discretionary)

Legislative requirements: MGA 633

1. Has the municipality adopted an area structure plan for the purpose of providing a framework for subsequent subdivision and development of an area of land?
2. Does the area structure plan describe:
 - a. the sequence of development proposed for the area;
 - b. the land uses proposed for the area, either generally or with respect to specific parts of the area;
 - c. the density of population proposed for the area either generally or with respect to specific parts of the area; and
 - d. the general location of major transportation routes and public utilities?
3. Does the area structure plan contain any other matters, including matters relating to reserves, as the council considers necessary?

Comments/Observations: The municipality has not adopted an area structure plan.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

7. Area Redevelopment Plans (Discretionary)

Legislative requirements: MGA 634, 635, 647

1. Has the municipality designated an area of the municipality as a redevelopment area for the purpose of any or all the following:
 - a. preserving or improving land and buildings in the area;
 - b. rehabilitating buildings in the area;
 - c. removing buildings from the area;
 - d. constructing or replacing buildings in the area;
 - e. establishing, improving or relocating roads, public utilities or other services in the area; or
 - f. facilitating any other development in the area?
2. Has the municipality, by bylaw, adopted an area redevelopment plan?
3. Does the plan describe:
 - a. the objectives of the plan and how they are proposed to be achieved;
 - b. the proposed land uses for the redevelopment area;
 - c. if a redevelopment levy is to be imposed, the reasons for imposing it;
 - d. any proposals for the acquisition of land for any municipal use, school facilities, parks and recreation facilities or any other purposes the council considers necessary; and
 - e. contain any other proposals that the council considers necessary?
4. Does the plan bylaw provide for the imposition and collection of a levy to be known as a “redevelopment levy”, and authorize a designated officer, with or without conditions, to perform any function with respect to the imposition and collection of that redevelopment levy?

Comments/Observations: The municipality does not have an area redevelopment plan.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

8. Joint Use and Planning Agreements (JUPA) (For Discussion)

Legislative requirements: *MGA 670.1, 672 and 673, Education Act 53.1*

1. Where a school board is operating within the municipal boundaries of a municipality, has the municipality entered into an agreement with the school board?
2. Does the agreement contain provisions:
 - a. establishing a process for discussing matters relating to:
 - i. the planning, development and use of school sites on municipal reserves, school reserves, and municipal and school reserves in the municipality;
 - ii. transfers under section 672 or 673 of the *MGA* of municipal reserves, school reserves, and municipal and school reserves in the municipality;
 - iii. disposal of school sites;
 - iv. the servicing of school sites on municipal reserves, school reserves, and municipal and school reserves in the municipality;
 - v. the use of school facilities, municipal facilities, and playing fields on municipal reserves, school reserves, and municipal and school reserves in the municipality, including matters relating to the maintenance of the facilities and fields and the payment of fees and other liabilities associated with them; and
 - vi. how the municipality and the school board will work collaboratively,
 - b. establishing a process for resolving disputes; and
 - c. establishing a time frame for regular review of the agreement, and may, subject to the governing legislation, contain any other provisions the parties consider necessary or advisable?

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

9. Reserve Lands (Mandatory)

Legislative requirements: MGA 664.1(1), 666(1), 667(1), 669(1), 672(1), 673(1), 674(1), 676(1)

1. Does the municipality receive "subdivision approval applications" for approval to subdivide a parcel of land?
2. Does the municipality, as a subdivision authority, require the owner of a parcel of land that is the subject of a proposed subdivision:
 - a. to provide part of that parcel of land as municipal reserve, school reserve or municipal and school reserve;
 - b. to provide money in place of municipal reserve, school reserve or municipal and school reserve; or
 - c. to provide any combination of land or money referred above?
3. If money is required to be provided in place of municipal reserve, school reserve or municipal and school reserve, does the municipality ensure the applicant provide:
 - a. a market value appraisal of the land as of a specified date occurring within the 35-day period following the date on which the application for subdivision approval is made as if the use proposed for the land conforms with any use prescribed in a statutory plan or land use by law for that land; and
 - b. on the basis of what might be expected to be realized if the land were in an unsubdivided state and sold in the open market by a willing seller to a willing buyer on the date on which the appraisal is made; or
 - c. if the applicant and the subdivision authority agree, a land value based on a method other than those described above?
4. Has the municipality as a subdivision authority directed that the requirement to provide all or part of the municipal reserve, school reserve or municipal and school reserve be deferred against:
 - a. the remainder of the parcel that is the subject of the proposed subdivision approval; or
 - b. other land of the person applying for subdivision approval that is within the same municipality as that parcel of land, or both?
5. Has the municipality ensured if a school board holds an interest in a school reserve, municipal and school reserve, or municipal reserve under this or previous legislation and declares that the reserve is surplus to the school board's needs, the school board must transfer its interest in the land to the municipality where the reserve is located, for the consideration agreed on between them?
6. Has the municipality transferred municipal reserve of its interest in municipal and school reserve to a school board?
7. Did the municipality hold a public hearing in accordance with the legislation and advertise in accordance with the legislation before any of the following occurs:
 - a. the sale, lease or other disposal of municipal reserve, community services reserve or municipal and school reserve:
 - i. by a council; or
 - ii. municipal and school reserve by a council and a school board; or
 - b. the making of a bylaw requiring the school building footprint of a school reserve, municipal and school reserve, or municipal reserve referred to in above to be designated as community services reserve; or
 - c. the disposal of conservation reserve by a municipality as permitted by legislation?
8. Has the municipality sold, leased, or otherwise disposed of a conservation reserve?
9. Has the municipality ensured that lands designated as conservation reserve remains in its natural state?
10. Has the municipality, by bylaw, after giving notice in accordance with the legislation and holding a public hearing in accordance with the legislation:
 - a. used an environmental reserve for a purpose not specified in the legislation;
 - b. transferred an environmental reserve to the Crown or an agent of the Crown for consideration, as agreed;
 - c. leased or disposed of an environmental reserve other than by a sale for a term of not more than 3 years; and
 - d. changed the boundaries of an environmental reserve or environmental reserve easement in order to correct an omission, error or other defect in the certificate of title, or to rectify an encroachment problem or other concern.

Comments/Observations: The municipality has not completed a subdivision in the last two years. The municipality has not subdivided any lands requiring the designation of municipal or school reserves, or payment in lieu of providing municipal or school reserves. The municipality has not disposed of any municipal or school reserves nor received a subdivision approval application to subdivide a parcel of land.

Meets Legislative Requirements: N/A

Recommendations/Action Items: N/A

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

Village of Vilna 2024-2025 Municipal Accountability Program Report | March 10, 2025

Classification: Protected A



Section 4: Conclusion

Your participation and cooperation during the 2024-2025 Municipal Accountability Program review are appreciated. This report is intended to help the Village of Vilna reach full mandatory legislative compliance.

No confidential information is contained within this report; therefore, the report in its entirety is to be shared with council during an open session 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 posted on the municipality's website.

The ministry is committed to maintaining a strong collaborative working relationship. We welcome your feedback on our review process as we work together to ensure Albertans live in viable municipalities with well-managed, accountable, and transparent local governments.