



Municipal Affairs

M.A.P.

W/ responses

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AR117946

March 13, 2025

Ms. Wendy Wildman
Chief Administrative Officer
Summer Village of South View
PO Box 8
Alberta Beach AB T0E 0A0
svsouthview@outlook.com

Dear Ms. Wildman:

Your participation and cooperation during the Municipal Accountability Program (MAP) review conducted in September 2024 for the Summer Village of South View is greatly appreciated. On behalf of the Minister, I have accepted the summer village's MAP report as prepared by the department staff who met with you. I am confident the outcomes will be beneficial for the ongoing successful administration of the summer village.

Attached is a copy of the report, which identifies areas of legislative compliance, as well as areas deemed to be non-compliant and requiring the summer village's attention. Recommendations and resources are also offered to assist the summer village in remedying any legislative gaps. To ensure these areas are addressed, please prepare a response to the report, including a plan detailing the actions to be taken to address them and submit it to my office eight weeks after you receive this letter. The response plan must include a timeline for completion, which is not to exceed one year.

Development of the response plan ensures that you have read the report and the recommendations and have considered the time and resources required to address each item. The plan need not be complex – a simple checklist with anticipated completion dates would suffice. In addition, having a plan lets the advisor provide timely support as needed.

You may email your response plan to MAP@gov.ab.ca, or send it by mail to:

Municipal Affairs – Municipal Services Division
Attention: Nnamdi Njoku
17th floor, Commerce Place
10155 – 102 Street
Edmonton, AB T5J 4L4

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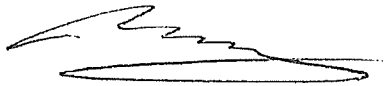
As department staff discussed with you during the review, it is expected the MAP report will be shared with your council as a way to build awareness of the diversity of municipal responsibilities. Municipal Affairs does not deem the report to be confidential in nature and encourages sharing the results in a public meeting to demonstrate accountability and transparency with summer village residents.

Advisor support during plan implementation is an important part of the program. As you proceed with addressing the areas of non-compliance, please submit records of resolutions passed, any new or updated bylaws, and any other documents which were changed. Staff will use this information to confirm the satisfactory completion of the legislative gaps identified in the report.

Municipal Affairs is committed to maintaining a collaborative working relationship with you as the chief administrative officer for your municipality. We are available to help you address the non-compliant matters identified in the report and welcome your feedback on our review process.

For further information, please contact Nnamdi Njoku, Municipal Accountability Advisor, toll-free at 310-0000, then 780-422-5811 or at nnamdi.njoku@gov.ab.ca.

Yours truly,



Gary Sandberg
Assistant Deputy Minister

Attachment: Summer Village of South View Municipal Accountability Program Report

cc: Honourable Ric McIver, Minister of Municipal Affairs
Brandy Cox, Deputy Minister, Municipal Affairs
Nnamdi Njoku, Municipal Accountability Advisor, Municipal Affairs

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 Summer Village of South View prepares a combined operating and capital budget annually. The council meeting minutes of November 2, 2023, reviewed did not include approval of the 2024 capital budget. Council resolution 067-2024 approved a 2024 capital budget on April 16, 2024, after the required January 1 deadline. The capital budget includes transfer from operating budget and other information listed above in accordance with legislative requirements.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the municipality must adopt a capital budget prior to January 1 annually.

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.

As of the 2026 budget year, the Summer Village of South View will ensure that a capital budget is approved by Council prior to January 1.

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: Bylaw 220-2020 was passed on June 16, 2021, establishing a MDP for the Summer Village of South View. The plan addresses areas required by the legislation including future land-use, future development, reserve lands, transportation, municipal services, and utilities. The MDP does not address policies relating to the protection of agricultural operations, as required by Section 632(3)(f) of the *MGA*.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 220-2020 must be amended or repealed and replaced to include policies respecting the protection of agricultural operations.

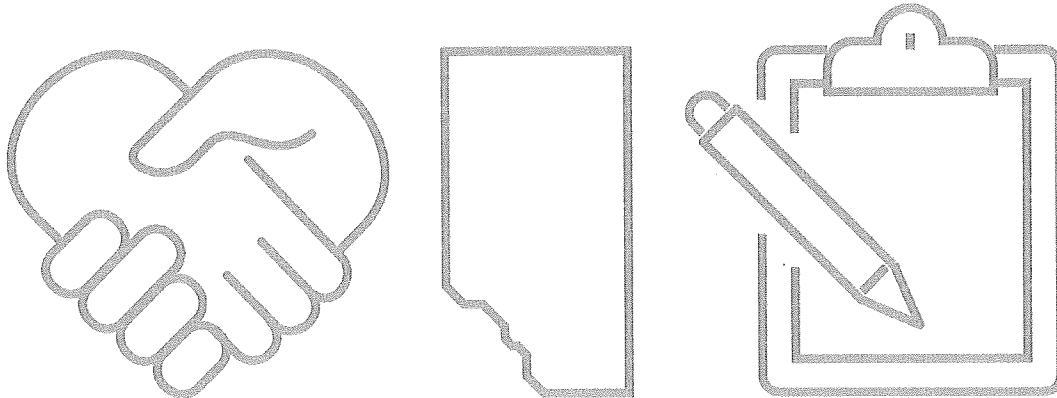
Resources: Municipal Affairs has prepared a Guidebook for preparing a municipal development plan. Municipal Affairs Advisors are available to provide general support by calling toll-free 310-0000 and then 780-427-2225.

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

The Summer Village of South View is currently undergoing a Land Use Bylaw (LUB) review. After the LUB review is completed, we will review our Municipal Development Plan (MDP) to ensure alignment. At this time, we will address the the gap related to agricultural operations. Although we will likely be done sooner, it is anticipated that this will be completed no later than Q2 2026.

2024-25 Municipal Accountability Program Report

Summer Village of South View



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.

Summer Village of South View 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 Summer Village of South View was selected for a municipal accountability program review in 2024.

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 Summer Village of South View 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. An interview with Summer Village of South View 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 Summer Village of South View administration on September 20, 2024, 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 Summer Village of South View 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 Summer Village of South View administration.

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;
- regular meetings;
- special meetings;
- organizational meetings;
- closed meetings;
- public hearings;
- pecuniary interest;
- meetings by electronic means;
- 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;
- three-year operating and five-year capital plans;
- auditor, audited financial statements, auditor report;
- investments;
- borrowing;
- loans;
- loan guarantees;
- assessment of property;
- assessment notices;
- assessment review boards;
- property tax bylaw;
- tax notices;
- supplementary assessments;
- supplementary property tax bylaw;
- tax payment and tax penalty bylaws;
- 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;
- land use bylaw;
- subdivision and development appeal board;
- 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 adopt a capital budget ([page 31](#)); and
- requirement to establish a municipal development plan in accordance with the *MGA* ([page 60](#)).

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: The Summer Village of South View council meeting minutes reviewed are signed by the person presiding at the meeting and the chief administrative officer (CAO). Documents reviewed such as bylaws, agreements, cheques, and other negotiable instruments are signed by the mayor and CAO. Council resolution 139-2024 at the Summer Village of South View organizational meeting of August 19, 2024, approved two signatures are required as signing authority, with one signature to be any member of council and the other signature to be either the CAO or assistant CAO. All of council were approved as signing authority.

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 Summer Village of South View has not disposed of land for less than market value or 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 Board Bylaw.

If so, are the delegations compliant with Section 203 of the *MGA*?

Comments/Observations: The Summer Village of South View 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: Council approved resolution 140-2024 at the Summer Village of South View organizational meeting of August 19, 2024, establishing the date, time, and place for regular council meetings. The resolution specifies that regular meetings will be held on the third Tuesday of the month at 9:30AM at the municipal office board room at 2317 Township Road 545, Lac Ste. Anne County. All members of council were present.

An official administrator (OA) appointed as council changed the date and time of a regular council meeting at the December 18, 2023, special council meeting. The November 15, 2023, regular council meeting was also cancelled at the November 2, 2023, special council meeting by the OA.

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. 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: A special meeting of council was held on May 29, 2024. More than 24 hours' notice was provided to councillors and the public. The agenda for the special meeting was not changed.

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 unless the CEO is 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 Summer Village of South View held an organizational meeting on August 19, 2024, within the required timeline with all of council in attendance. Council resolutions 133-2024 and 134-2024 approved the appointments of a mayor and a deputy mayor respectively.

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* apply 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: Closed sessions of council were conducted as part of the regular council meeting held on January 16, 2024, and August 19, 2024. The resolution included the exception to disclosure under *FOIPP* applied to the part of the meeting to be closed.

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: The Summer Village of South View held a public hearing on September 12, 2020, for the new municipal development plan (bylaw 220-2020). The public hearing was conducted prior to second reading of the bylaw. The public hearing was conducted as part of a regular or special meeting as required by Section 216.4(2)(b) of the *MGA*.

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.

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 cases of a declaration of pecuniary interest in the Summer Village of South View.

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: Bylaw 244-2024 approved on February 20, 2024, provides for the conduct of council or committee meetings to be conducted where all persons attend by electronic means. The bylaw includes provisions for the method by which members of the public may attend the meeting by electronic means and make submissions, and how information with respect to the meeting will be made public. Bylaw 244-2024 contains all legislative requirements for meetings by electronic means.

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

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.

8. Procedural Bylaw (Discretionary)

Legislative requirements: MGA 145

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

Comments/Observations: Bylaw 244-2024 was approved on February 20, 2024, establishing a procedural bylaw for the summer village. The bylaw complies with legislative requirements.

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: There have been no changes to the code of conduct bylaw (bylaw 203-2018) since the summer village's last MAP review on July 18, 2018. The bylaw applies to all members of council equally and contains all the provisions required by the MGA and Regulation. The bylaw establishes a system of complaints, the process for determining the validity of the complaint, and the process for determining the imposition of sanctions.

The code of conduct bylaw was last reviewed at the August 19, 2024, organizational meeting.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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 (RMA) 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.

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: Bylaw 186-16, approved on March 23, 2016, establishes the CAO position for the summer village. Council resolution 135-2024 approved the appointment of the current CAO on August 19, 2024, during the organizational 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 Summer Village of South View adopted bylaw #247-2024 on September 17, 2024, as a bylaw enforcement officer bylaw. Powers and duties of the bylaw enforcement officers, disciplinary and compliant procedures, penalties, and an appeal process are provided in the bylaw.

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 Summer Village of South View does not have 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 Summer Village of South View approved bylaw 242-2024 on February 20, 2024, establishing a schedule of rates and fees payable in the municipality.

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. 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 Summer Village of South View has not prepared office consolidations of 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 Summer Village of South View has not brought into force a bylaw respecting firearms or a bylaw amendment 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 Summer Village of South View 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: The Summer Village of South View has not passed a bylaw to permit advertising by alternate means.

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. 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: The Summer Village of South View has not passed a utility services 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.

3.5 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 2024 interim operating budget was approved by resolution 134-23 passed on November 2, 2023. The final operating budget for 2024 was approved during the April 16, 2024, meeting. The operating budget includes the estimated amounts as specified in Section 243 of the *MGA* and includes estimated amounts from each source of revenue as required. The estimated revenues are sufficient to pay 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 Summer Village of South View prepares a combined operating and capital budget annually. The council meeting minutes of November 2, 2023, reviewed did not include approval of the 2024 capital budget. Council resolution 067-2024 approved a 2024 capital budget on April 16, 2024, after the required January 1 deadline. The capital budget includes transfer from operating budget and other information listed above in accordance with legislative requirements.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the municipality must adopt a capital budget prior to January 1 annually.

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.

As of the 2026 budget year, the Summer Village of South View will ensure that a capital budget is approved by Council prior to January 1.

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 Summer Village of South View prepares a combined operating and capital budget annually. The council meeting minutes of November 2, 2023, reviewed did not include approval of the 2024 capital budget. Council resolution 067-2024 approved a 2024 capital budget on April 16, 2024, after the required January 1 deadline. The capital budget includes transfer from operating budget and other information listed above in accordance with legislative requirements.

Meets Legislative Requirements: No

Recommendations/Action Items: Going forward, the municipality must adopt a capital budget prior to January 1 annually.

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.

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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: Council resolutions 088-2024 and 089-2024 approved the five-year capital plan and three-year operating plan during the regular council meeting of June 18, 2024. The five-year capital plan includes the anticipated expenditures and anticipated sources of revenue as required by Section 283.1(3) of the *MGA*. The three-year operating plan includes the major categories of expenditures and revenues, annual surplus/deficit and the accumulated surplus/deficit as required by Section 2(c) of the Municipal Corporate Planning Regulation 192/2017.

Meets Legislative Requirements: Yes

Recommendations/Action Items: No action required.

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.

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: Council resolution 104-23 appointing the auditor was passed during the July 19, 2023, organizational meeting. The 2024 audited financial statements were prepared and accepted by the summer village council on April 16, 2024, by resolution 066-24. The financial statements include information on the summer village's debt limit and debt servicing limit. The salaries and benefits of elected officials, the CAO, and designated officer(s) were disclosed in the audited financial statements.

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. 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 Summer Village of South View does not have investments 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: The Summer Village of South View passed bylaw 241-2023 on November 6, 2023, for short-term borrowing. Bylaw 241-2023 set out the amount to be borrowed for the purpose of an operating Line of Credit for interim financing in the event of local emergency or to cover unforeseen urgent operating expenditures not included in the operating budget. The bylaw provided the term of borrowing, the source of funds to repay the borrowing, and the maximum interest as expressed as a percentage. The bylaw was advertised.

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 Summer Village of South View 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 Summer Village of South View 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 – farmland; 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 prescribed sub-classes?

Comments/Observations: The Summer Village of South View approved resolution 136-2024 to appoint a qualified assessor at the August 19, 2024, organizational meeting. The assessor has assigned one or more classes to each property, and assessment classes have not been sub-classed by the summer village.

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. 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 seven 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 Summer Village of South View prepares a combined assessment and tax notice. The assessment notice was sent out on May 17, 2024, prior to July 1 and at least seven days prior to the notice of assessment date of May 25, 2024. The assessment notice indicates information sufficient to determine the location of the property and the name and address of the assessed person. The notice includes all information required with respect to exemptions, deferrals, filing a complaint, and how to request a receipt for taxes paid. A designated officer certified the date notices were sent, and the municipality published a notice that the assessment notices have been sent out.

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. 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 223-2021 passed on March 17, 2021, establishes an intermunicipal local assessment review board and an intermunicipal composite assessment review board between the summer village and other municipalities. The bylaw requires the municipality to appoint the clerk to the summer village. The intermunicipal assessment review agreement provides for the terms, and remuneration paid to members, chair, and clerk.

Council passed resolution 136-2024 at the August 19, 2024, organizational meeting appointing the clerk.

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: Bylaw 245-2024 was passed by the Summer Village of South View on April 16, 2024, authorizing rates of taxation for the 2024 taxation year. The tax rate bylaw includes the requisitions for schools, the housing management body, and designated industrial property. The rates are in accordance with Section 297 of the *MGA*, and the calculations are correct. The municipality uses a single minimum tax rate that applies to all properties in the town.

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. 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 Summer Village of South View prepares and sends combined tax and assessment notices annually. The combined assessment and tax notice contains all the information listed above. A designated officer certified the date notices were sent, and the summer village notified residents that the combined notices were sent to taxpayers.

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.

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 Summer Village of South View 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 Summer Village of South View does not have 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 226-2021 approved on April 21, 2021, by council, includes provision for the imposition of penalties for unpaid taxes. The bylaw imposes a penalty of two per cent addition to all current taxes remaining unpaid after June 30. Additional penalties are applicable for the taxes remaining unpaid after July 1, August 1, September 1, October 1, and December 31 of the year for which they are levied.

The summer village does not have any designated manufactured homes.

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.

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 Summer Village of South View does not have a brownfield tax incentive.

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 for more than 15 consecutive taxation years?

Comments/Observations: The Summer Village of South View 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 Summer Village of South View does not have a tax agreement with the operator of a public utility or of linear property 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.

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 Summer Village of South View does not levy 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 Summer Village of South View does not have 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: The Summer Village of South View does not have a special 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.

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 Summer Village of South View does not have any local improvement plans or local improvement taxes.

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 Summer Village of South View 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 Summer Village of South View does not have bylaws related to well drilling equipment taxes, nor a levy respecting sand and gravel businesses operating 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.

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 two 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*? (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 been 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: From the records that were reviewed, the Summer Village of South View has not had properties with tax arrears.

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. 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 three years?

Comments/Observations: The Summer Village of South View has not entered into any tax agreements in place as of the date of this review.

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 two 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 Summer Village of South View 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: 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.

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 two 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 Summer Village of South View 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: 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.

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: Bylaw 220-2020 was passed on June 16, 2021, establishing a MDP for the Summer Village of South View. The plan addresses areas required by the legislation including future land-use, future development, reserve lands, transportation, municipal services, and utilities. The MDP does not address policies relating to the protection of agricultural operations, as required by Section 632(3)(f) of the MGA.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 220-2020 must be amended or repealed and replaced to include policies respecting the protection of agricultural operations.

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 Summer Village of South View is currently undergoing a Land Use Bylaw (LUB) review. After the LUB review is completed, we will review our Municipal Development Plan (MDP) to ensure alignment. At this time, we will address the the gap related to agricultural operations. Although we will likely be done sooner, it is anticipated that this will be completed no later than Q2 2026.

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: Bylaw 220-2020 was passed on June 16, 2021, establishing a MDP for the Summer Village of South View. The plan addresses areas required by the legislation including future land-use, future development, reserve lands, transportation, municipal services, and utilities. The MDP does not address policies relating to the protection of agricultural operations, as required by Section 632(3)(f) of the MGA.

Meets Legislative Requirements: No

Recommendations/Action Items: Bylaw 220-2020 must be amended or repealed and replaced to include policies respecting the protection of agricultural operations.

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.

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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: The Summer Village of South View approved land-use bylaw (Bylaw 179) on October 28, 2015. The bylaw addresses all the topics listed above, and the bylaw has not been amended since enactment. Notice of public hearing for the bylaw was reviewed, and it contained the date, time, and location of the public hearing.

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. 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 (SDAB) 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 204-2018 passed on January 16, 2019, establishes an SDAB. The bylaw sets out the functions and duties of the board, and training requirements for board members and clerks. Bylaw 204-2018 excludes membership of municipal employees, members of the municipal planning commission, and individuals with subdivision and development powers from serving on the board.

The summer village passed resolution 136-2024 appointing two clerks to board at the August 19, 2024, organizational meeting. The summer village has submitted its 2023 return indicating the members and clerk of the SDAB are trained.

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. 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 Summer Village of South View does not impose off-site levies.

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 Summer Village of South View has not enacted a municipal planning commission 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.

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 Summer Village of South View does not have 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 Summer Village of South View 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;
 - 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?
 - 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 three years; or
 - 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 Summer Village of South View has not subdivided any lands requiring the designation of municipal or school reserves, or payment in lieu of providing municipal or school reserves. The summer village 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.

Section 4: Conclusion

Your participation and cooperation during the 2024 Municipal Accountability Program review are appreciated. This report is intended to help the Summer Village of South View 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.