

Tax Incentive Appeal Board
Code of Conduct

1. Background

- 1.1 The Tax Incentive Appeal Board (the “**Board**”) has developed this Code of Conduct (the “**Code**”) to ensure that members of the Board (“**Board Members**”) perform their duties ethically, sensitively, and fairly.
- 1.2 The purposes of this Code are to:
- (i) Guide the conduct of Board Members during their term on the Board; and
 - (ii) Protect the integrity of the Board and the Board’s processes.

2. Application

- 2.1 The Code applies to all Board Members (including the Chair).

3. Administration and Enforcement

- 3.1 The Chair is responsible for administering and enforcing the Code. Where the Chair is unable to do so, the Vice-Chair is responsible for administering and enforcing the Code.
- 3.2 Board Members should report any breach of this Code to the Chair, or if the Chair is the subject of an alleged breach, the Vice-Chair.
- 3.3 The Chair (or Vice-Chair if applicable) is responsible for investigating any alleged breach of the Code and, if a breach is identified, determining the appropriate course of action.
- 3.4 The Chair (or Vice-Chair if applicable) may seek the advice of the Board’s solicitor with respect to the interpretation, administration, and enforcement of the Code.
- 3.5 Courses of action to address a breach of the Code include:
- (i) Removing the Board Member from scheduled hearings for a period of time;
 - (ii) Recommending to City Council that a Board Member be removed or not re-appointed;
or
 - (iii) Such other actions as may be appropriate given the circumstances of the breach.

4. Standards of Conduct

- 4.1 Board Members must act with integrity at all times in fulfilling their Board responsibilities and must not do anything that could harm the integrity or reputation of the Board.

- 4.2 Board Members assigned to a panel must review all materials prior to the hearing.
- 4.3 Board Members must be available (in person or virtually) at least 15 minutes prior to the scheduled start time of the hearing to which they are assigned or notify the Chair or Presiding Officer promptly if they are unable to do so.
- 4.4 Board Members must attend training meetings, procedural meetings, and training courses as may be provided from time to time, or notify the Chair or Presiding Officer promptly if they are unable to do so.
- 4.5 During hearings, Board Members must:
- (i) Follow and respect the directions and guidance of the presiding officer;
 - (ii) Treat all participants in a courteous and professional manner; and
 - (iii) Avoid any statements or conduct (including body language and facial expressions) that suggest that one party may be favoured over another.
- 4.6 During deliberations, Board Members must:
- (i) Follow and respect the directions and guidance of the presiding officer;
 - (ii) Treat all Board Members in a courteous and professional manner; and
 - (iii) Act fairly towards the parties and base their decisions on the relevant evidence and arguments of the parties properly brought before the Board.
- 4.7 Board Members must follow the City of Calgary's [Respectful Workplace Policy](#). In no circumstances will inappropriate workplace behaviour, including harassment, disrespectful behaviour and discrimination, be tolerated. This policy applies to hearings as well as any contact with administration and support staff outside of hearings.
- 4.8 Board Members must not communicate directly or indirectly with any party, witness, agent, representative, or other person regarding an appeal except during the hearing of an appeal and in the presence of all parties and representatives.
- 4.9 If any party, witness, agent, representative, or other person attempts to communicate with a Board Member outside of the formal hearing, the Board Member must report such attempt to the Chair, the presiding officer of the panel, and to the clerk responsible for the appeal.
- 4.10 The Board only speaks through its decisions. Board Members must not comment on decisions of the Board or any matters or issues currently being considered or likely to be considered by the Board.

- 4.11 Board Members must not advise any person on any matter which is before the Board or likely to be considered by the Board.
- 4.12 Board Members must not communicate with the media regarding the Board or any decisions of the Board or any matters or issues currently being considered or likely to be considered by the Board unless authorized by the Chair. If contacted by the Media, Board Members must notify the Chair promptly.
- 4.13 Board Members must not participate in any appeal where they are biased, have a conflict of interest, or where there may be a reasonable apprehension that they are biased. For clarification, a reasonable apprehension of bias means that there is an appearance of bias which would lead a reasonable person to conclude that a Board Member would not be able to decide the case impartially, regardless of whether bias actually exists.
- 4.14 If a Board Member identifies that there is an issue of bias, a conflict of interest, or a reasonable apprehension of bias with respect to a hearing to which they have been assigned, they must notify the Presiding Officer immediately and recuse themselves from that appeal. If a Board Member has recused themselves, they must not participate in the hearing (even as an observer) or deliberations.
- 4.15 Board Members are not permitted to seek or hold a political office while sitting on the Board and must resign if they intend to run for any such position.
- 4.16 A Board Member who moves away from the City of Calgary must immediately resign from the Board.
- 4.17 Board Members must not use their position as a Board Member to gain a private advantage including individually or for friends, family or associates.
- 4.18 Board Members must not accept any gifts or personal benefits that are connected to the performance of their duties. This does not include training, remuneration or other similar benefits given to Board Members generally.
- 4.19 Board Members must protect the confidentiality of any personal, business, privileged or sensitive information received from the parties that is not publicly available, the content of deliberations, any legal advice received by the Board, and any other information received in the course of their duties of a confidential nature, and must not use such information for any purpose other than to carry out their duties to the Board. These duties of confidentiality are ongoing and continue to apply even after Board Members are no longer appointed to the Board.
- 4.20 Board Members must not seek legal advice on behalf of the Board except with the authorization of the Chair, the Vice-Chair or the presiding officer respecting the applicable appeal.