



Alberta Assessors' Association E-Clipboard

Promoting *QUALITY* through membership excellence

www.assessor.ab.ca

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The Agenda Makes the Meeting

Rural and Urban Assessors Meet April 22, 2015

Among other things, a meeting is a place to present or exchange information. For the 2015 Conference, the Association was asked to put the Urban and Rural meetings back on the agenda, having previously bowed to pressure to remove them because “nothing happened” at these sessions. Urban Director Brian Lutz, AMAA and Rural Director Brigitte Boomer, AMAA are facilitating these meetings and have asked for topics to add to the agenda. The directors are conduits to bring perspectives from these disparate groups to the Executive and, by extension, to the Association. And vice versa.

It has been said that people think a meeting is/was useful based on whether or not they talked. These planned meetings are for members to speak, to air and share their views. Please pass on your agenda topics to:
Rural Director (bboomer@rdcounty.ca) Urban Director (brian.lutz@reddeer.ca)

Battle of Assessors - Hockey Game

Get your skates on! Captain Eddie is waiting for players! You need a white and a dark jersey, a helmet, skates (of course) and whatever else helps your game. The cost is \$10 and you will be playing at the Village Square Arena #2 2623 56 St NE at 2:30 p.m. on April 22. A special request goes out for Referees and Goalies, please (or, in your world, ARBs with padding and Clerks with whistles).

A Final Appeal for Auction Items

The response to the Association's request for financial sponsorship of the Conference has been tremendous! We cannot thank enough those among our members who have contributed. At print, we have *City of Edmonton, City of Red Deer, Brownlee Law, City of Grande Prairie, City of Calgary, Accurate Assessment Group, COMPASS Municipal Services, RM of Wood Buffalo, Strathcona County, City of St. Albert, Government of Alberta, Municipal Assessment Services Group, County of Grande Prairie, TransCanada Pipelines, The Muniserve Corp, Lacombe County, Pictometry, Cypress County, Lacombe County, Rocky View County, Reynolds Mirth Richards and Farmer* and the list grows! Without sounding avaricious or ungrateful, we're hoping we can call upon our members to donate items for auction. Live or Silent. (Items we think may be “bigger ticket” we may auction at the banquet.) Auction proceeds fund Lakeland College Scholarship awards and in the past three years, the AAA has been able to provide \$1500 in awards annually. If you can, please contact membership@assessor.ab.ca. Silent Auction opens Wednesday (9 a.m.) and closes at Thursday (5 p.m.)

CARB Rules on the Assessment of Irrigation Works

Carol M. Zukiwski and Nicholas Trofimuk, Student-at-Law
Reynolds Mirth Richards & Farmer LLP

On November 17th, 2014, the Composite Assessment Review Board provided guidance on assessing “irrigation works.” First, the Board looked at the actual use as found, and whether it was for irrigation or recreation. Second, the Board looked at who was the assessed person – the Irrigation District who owned the land, or the adjacent cottage owners who leased it. The citation for the decision is *St. Mary River Irrigation District (Complainant) v The Municipal District of Taber (Respondent)*, CARB 2014-01.

Saint Mary’s Irrigation District owned a strip of land as part of a right of way for a water reservoir. The portion of land in dispute was a 2.47 acre strip located between the edge of the water and the adjacent cottage subdivision.

The land was held by the complainant as an inundation safety zone. If a flood was to occur, this land would function as a flood plain. No dwellings were allowed to exist on the land. However the majority of this land was leased to the adjacent cottage owners to give them access to the waterfront. Many cottage owners installed improvements such as walks, docks, shelters, boathouses, and boat launches.

The municipality assessed the property based on the “actual use as found” and classified this land and the improvements as “recreational.”

The complainant submitted that this was an error, and that this floodplain fell within the definition of “irrigation works” as defined in the *Irrigation Districts Act* (IDA). They noted that both the *Municipal Government Act* (*Act*) and the IDA provide that irrigation works are exempt from tax.

A key issue was s. 290(2) of the Act which provides that any irrigation works right of way land used for purposes other than irrigation works is not exempt from tax. Reservoirs are commonly used for the dual purposes of irrigation works and recreation. This land was leased to adjacent cottage owners for recreational purposes and to construct recreational improvements. However it was also an inundation safety zone in the event of a flood.

The complainant submitted that where there are dual purposes, so long as one of them continues to be irrigation works, the land and improvements should be exempt from tax. The municipality submitted that if there is a use present other than irrigation works, then the land and improvements should be assessable.

The Board agreed with the municipality. They found that since there was no water present there at any point during the year, the land was not irrigation works. There were extensive recreational improvements made by the leaseholders. The actual use was therefore recreational and the municipality was correct in assessing the value of the land as such.

A second issue revolved around who should be assessed – the holder of the land, or the holder of the lease. The complainant submitted that the cottage owners leased the land and constructed the improvements. Therefore, pursuant to s. 304(1)(d) of the Act, they should be liable for the assessment and taxes levied.

The Board found that s. 20 of the IDA requires an irrigation district to notify Land Titles of any lease of their land for non-irrigation purposes. The complainant failed to do this, and the certificate of title did not show any leases. As a result, the municipality was unaware of the leases and assessed the complainant as the owner of the land. The Board found that the complainant was not forthcoming with the lease information and the leases were not identified on the Certificate of Title. As a result, the municipality was correct in finding that the “assessed person” was the complainant as the owner of the land.

Plastiq Update - Credit Card Users

We apologize for the difficulties members have experienced trying to pay dues, conference fees or invoices by credit card. Plastiq, our service provider, introduced a new security feature whereby anyone using their service must register. This change occurred in December, 2014. Unfortunately, we were not made aware of it and could not pass that information on to you. The implementation of this feature was not without issues: once information was submitted, members’ experienced loading issues. As of March 18, we have been assured that the “spinner of death” is truly dead - loading should not be an issue now. You still must register, but like PayPal and other online payment services, your registration can be used *ad infinitum*. We shared your frustration (truly - as we also tried registering and waited and waited for information to load) but this service is the best for our Association needs.

Congratulations Newly Accredited Members

- ⇒ With the City of Edmonton: Amber Wyllie, AMAA
- ⇒ With the City of Calgary: Tanya Woo, AMAA and Ian McDermott, AMAA
- ⇒ With Cypress County: Stephen Toews, AMAA
- ⇒ With the RM of Wood Buffalo: Matthew Moore, AMAA

Welcome New Members

New Candidates

- ⇒ With the Town of High River: Suzanne Roy (returning)
- ⇒ With the City of Red Deer: Cale Green and Curtis Hall
- ⇒ With the RM of Wood Buffalo: Lily Ocran
- ⇒ With the County of Grande Prairie: Neil Alstad (former Associate)

New Student Members

- ⇒ Anders Anderson of Seneca College
- ⇒ Shane Crooks and Caleb Wilkins of Lakeland College

New Municipal Property Tax Administrator

- ⇒ With Beaver County: Mrs. Rhonda Knudslie



Melissa Zayac-Smith, AMAA, from the City of Edmonton, delivered a healthy baby girl on February 27, 2015
ADALYNN ANN SMITH, 10 lbs 0 oz, 21.5 inches.

Congratulations to everyone, including Gido Glenn Zayac, who recently retired from County of St. Paul.

Welcome to the family!



And Welcome Back Ashley...



After weeks of looking, trying out one candidate and considering temporary support, we've found our new Member Services Assistant and she is known to the membership. Ashley will be rejoining the "Team" Monday, March 30 and will be back in charge of the Registration Desk at Conference.

Notice of Annual General Meeting

Association Bylaws state as follows:

A written notice stating the day, hour and place of an Annual General Meeting or Special Meeting, shall be served either personally or by sending such notice to each regulated member at the last address of that member known to the Association Registrar through the post, by facsimile or by email, at least ten days before the date of a meeting.

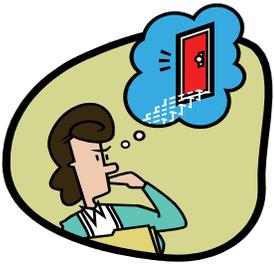
Official notice and direction to receive your packages will follow for the planned April 23, 2015 Annual General Meeting. If you have not already done so, please update your contact information. As most of our messages are sent via email, a current email address is most critical.

More on Pre-Conference and Conference

For those of you attending pre-Conference education for the first time, there is no need to register at the Registration desk; class lists and sign-in sheets will be available in classrooms. Staff and volunteers are available Monday and Tuesday morning in advance of Conference pre-Registration for questions only. And, please be aware meals are **not** provided for pre-Conference courses - delegates are on their own.

The Conference Registration Desk opens Wednesday, April 22 at 7:00 a.m. There will be an opportunity for early Conference Registration on Tuesday, April 21, after 3:00 p.m. We will not be accepting conference registrations (check-ins) before that time. Wednesday meals include Breakfast and Lunch only. Delegates, other than those with invitations to attend one of the hosted meals, should make their own plans.

The Icebreaker is catered (hot and cold hors d'oeuvres) and a cash bar. There will be a cash bar and the Conference Planning Team has designed an array of activities of the "Minute to Win It" variety with a worthy prize for the winner donated by the 2016 Host Hotel.



This Year's Door Prize Winning Question:

In what year was the Association's membership POARA approved?
The winner will be announced at the AGM.

Upcoming Events

Apr 10 Last day for delegates to cancel conference or pre-conference registrations. No refunds after this date.

Apr 20 AAA Pre-Conference Courses start

Apr 22 AAA Conference starts

Apr 23 AAA Annual General Meeting

Employment Opportunities

New postings since the last eClipboard

⇒ **Request for Proposals** - MD of Bonnyville

⇒ **Assessor I (Term)** - City of Medicine Hat

⇒ **Assessment Data Collector (Summer)** - Lac Ste Anne County

Competitions are opening, but closing quickly, so check regularly on the Association website **Employment** page.

Random quote

Change is the essential process of all existence

When you let me take, I am grateful. When you let me give, I am blessed.

Leonard Nimoy