



Alberta Assessors' Association E-Clipboard

Promoting *QUALITY* through membership excellence

www.assessor.ab.ca

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Stakeholder Advisory Committee

Background

In April of 2015 at the AAA Convention, Assistant Deputy Minister Bev Yee announced her intention to create a Stakeholder Advisory Committee (SAC) and the first meeting was held on July 7, 2015. Subsequent meetings were held on September 9, 2015 and December 16, 2015. The next meeting is scheduled for March 23, 2016. All of the minutes and full terms of reference are posted in [Documents](#) on the AAA's secure members' website.

The committee is comprised of one member from each of the following municipalities or organizations unless otherwise stated:

- Alberta Assessors' Association (1 rural member, 1 urban member)
- Alberta Association of Municipal Districts and Counties
- Alberta Rural Municipal Administrators Association
- Alberta Urban Municipalities Association
- Local Government Administrators Association
- City of Edmonton
- City of Calgary
- Alberta Chambers of Commerce
- Alberta Federation of Agriculture
- Alberta Forest Products Association
- Building Owners and Managers Association (2 – Calgary & Edmonton)
- Canadian Association of Petroleum Producers
- Canadian Energy Pipeline Association
- Canadian Property Tax Association

The following mission, purpose and scope directs the committee:

Mission Statement

The processes used to prepare assessment and property tax notices in Alberta are important to all property owners. Therefore, a committee of knowledgeable individuals is necessary to ensure that Alberta is a leader in the administration of assessment and property tax. These knowledgeable individuals will provide advice and guidance on "best practices", work towards resolving issues, and continuously improving the assessment and property tax system in Alberta.

Purpose

To provide a forum for:

- ⇒ Developing ideas and options for resolving technical issues
- ⇒ Strategic dialogue and two-way communication on issues
- ⇒ Opportunity for stakeholders to provide input on assessment policy and the administration of property taxes

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Stakeholder Advisory Committee

Scope

The committee will:

- ⇒ Review and comment on administrative processes used by assessors and property owners in Alberta.
- ⇒ Assume an advisory role to the assessment function of Municipal Affairs regarding the Minister's Guidelines, including the Construction Cost Reporting Guide (CCRG) and Assessment Service Branch publications.
- ⇒ Discuss potential policy options related to the administration of assessment and property tax where appropriate.

Member Engagement

Brian Lutz (Urban Director) and Karen Burnand (Rural Director) are your representatives for the Stakeholder Advisory Committee.

The current discussion items before the SAC are:

- Matters Relating to Assessment and Taxation Regulation
- Matters Relating to Assessment Complaints Regulation
- Business Revitalization Zone
- Community Organization Property Tax Exemption Regulation
- Construction Cost Reporting Guide (CCRG)
- Centralization of Industrial Property Assessment
- Assessment of Land at Well Sites
- Assessment of Medical Marijuana Growing Facilities

The AAA Executive is developing some working groups that will provide input and guidance for the AAA SAC members. At this time, Working Groups have been named for the CCRG and the Centralization of Industrial Property Assessment. The pace of some of these discussions may be quick, therefore, priority around specific items will lead our efforts in a more focused direction. The Working Groups will fully engage in supplying a comprehensive position for your SAC representatives to carry forward.

The potential for "Centralization of Industrial Assessment" has been identified as our initial priority. Municipal Affairs and the members of the SAC, have agreed that membership engagement is of vital importance with this item and have requested through the AAA to solicit feedback from the membership. The questions that have been asked of our membership are:

*What should the province aim to achieve through the centralization of industrial assessment?
How should the province work with stakeholders to achieve it?*

The Working Group for this issue will be meeting in mid-February. We want to encourage all members to provide their feedback and input to Comments@assessor.ab.ca with the subject line reading "**Centralization of Industrial Assessment.**" We would ask for the support of all membership if and when called upon for input on any of the items above that will be discussed as we move through the process.

Respectfully,

Changes at the Association Office

The Executive Committee would like to inform the membership that Ms. Ashley Orleski is no longer employed with the Association. We thank her for her work and wish her the best in the future.

The Executive Committee is pleased to announce that a familiar face has rejoined the team: Laurie Hodge has been re-hired to the position of Executive Administrator/Registrar. Laurie has indicated she is delighted to return and looks forward to seeing members at the annual conference.

The Committee wishes to express its thanks to Wayne Kelly, AMAA, for stepping in and assuming the Registrar's duties; to Ashley Mondor, Member Services, for her dedication and diligence; and, to the membership for its patience over the past months as the Executive members worked at maintaining business as usual.

You Can't (mis)Handle the Truth!

A Review of 2015 ECARB 01295

Carol Zukiwski and Robert McCarty, Student-at-Law
Reynolds Mirth Richards & Farmer LLP

The strength of a well-crafted decision can vary considerably based on the quality and type of evidence put before a tribunal. A recent Edmonton Composite Assessment Review Board (CARB) decision made two important determinations with respect to sworn/affirmed evidence and excluded evidence.

Sworn/Affirmed Evidence

Sworn or affirmed testimony is often considered a very reliable form of evidence because of the criminal consequences that flow from misleading or lying to the tribunal while giving this type of testimony (e.g. perjury).

The CARB found that the *Municipal Government Act (MGA)* conferred upon it the discretion to require witnesses to give sworn or affirmed testimony. It stated that as the decision was likely to be appealed, sworn or affirmed testimony would provide the most accurate and reliable evidence to inform the CARB's decision. In rejecting the complainant's submission, the CARB observed that witnesses who had insufficient knowledge of facts should not give evidence, whether it is sworn, affirmed, or not.

Exclusion of Evidence

Evidence is often excluded because it is unreliable or not producible under the relevant legal rules.

The CARB determined that section 299 of the *MGA* limited the production of material to the assessment which was being contested. That section is only intended to ensure potential complainants know the key factors, components and variables which were used in the valuation model and the values for that property. The respondent's provision of the typical rental rate to the Complainant was sufficient to meet this requirement.

The CARB confirmed that a complainant has the right to appeal an assessment, not the model used to achieve an estimate of market value. Details of the modelling process continue to be not producible. Actual rental rates, lease terms start dates, expiry dates, inducements and other sensitive information of third parties are also not producible under sections 299 or 300. The CARB specifically noted that section 299 was not supposed to act as a backdoor to obtain information protected under section 300. Complainants contesting the reliability of data can do so through the questioning process.

Closing

These determinations are important for assessors because it points to the tribunal's need for reliable evidence, and provides some additional direction regarding compliance with a s. 299 request.

Calling all Nominations

Yes, it is that time! The Nominating Committee, Chaired by Collin Hindman, is collecting nominations for:

- President-Elect;
- Vice President
- Urban Director; and,
- Financial Director.

If you have an interest, or know someone with an interest, please let us know and we'll forward the information. Or feel free to contact any members of the Nominating Committee directly collin.hindman@edmonton.ca lwehlage@benchmarkassessment.ca bboomer@rdcounty.ca

Random Quote

"If all economists were laid end to end, they would still not reach a conclusion"
- G.B. Shaw (1856-1950)

Assessing the Unknown - 56th Annual Conference - April 2016

The Alberta Assessors' Association Conference Planning team has chosen "Assessing the Unknown" as the 56th Annual Conference theme. The Practice Review Committee is proposing a substantial line-up of professional development activities for Pre-Conference and Conference workshops. A complete list and the online program and registration details will be released by February 12. Some of the planned subject offerings include:

- ⇒ Hotel Valuation
- ⇒ Leadership
- ⇒ Exemptions
- ⇒ FOIP issues in Assessment
- ⇒ Well sites and market land
- ⇒ Re-Inspection cycles (best practices)
- ⇒ "I love my job, it's the people I can't stand"
- ⇒ CAMA lot Modules and Enhancements
- ⇒ Economic Updates (two perspectives)

The Practice Review Committee is also pleased to partner with Civic Solutions to offer a special pre-Conference **Tax Administration** training program as an additional enhancement to its pre-Conference course selections. This two-day session is ideal for Tax Administrators and Assessors just entering the field - the perfect background material for understanding how the assessment and taxation processes integrate with each other and ultimately fit in with the overarching municipal administrative processes.

A reminder to ensure your rooms are booked whether you know you're attending or not. It's far easier to cancel a booking than to try to get into a hotel that's full. Contact the Edmonton Marriott at River Cree Resort and quote "Alberta Assessors' Association" for group rates Phone: 780-484-2121 or 1-877-377-7774

TOOLS For Practicing Assessment in Alberta Online

Please contact Membership@assessor.ab.ca if you are interested in a spring/summer Tools course. Our next scheduled offering is the fall semester, beginning in late August. However, some members have expressed interest in an earlier start date. We require at least 10 candidates or members in order to run the course and have been asked to create a wait-list for an earlier offering. Tools for Practicing Assessment in Alberta is the legislative knowledge course requirement for Candidate members pursuing accreditation. It is recommended that Candidates have at least one to two years' experience in assessment prior to taking the course.

Congratulations Newly Accredited Members

Having completed all the core education requirements, the Tools for Practicing Assessment in Alberta, a demonstration report on an income producing property and having been successfully examined by accredited members, the following members have been granted the use of the "Accredited Municipal Assessor of Alberta" (AMAA) designation with all the rights and obligations thereof:

- Andrew Cornick, AMAA of the City of Calgary
- Paul Czajka, AMAA of the City of Edmonton

Welcome New Candidates

New Candidates

- Mr. Byron Halbersma of Rocky View County, sponsored by: Jeff Burt, AMAA;

Employment Opportunities

New postings since the last eClipboard

- Shell Canada - Property Tax Advisor
- City of St. Albert - Assessor
- Leduc County - Assessor (one year term)

Check the [Current Job Postings](#) for these and other competitions.