



Alberta Assessors' Association

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2017 Conference Committee
TBD

Promoting *QUALITY*
through membership excellence

2016 Fall Education Symposium... Check!



Festival Place, Sherwood Park's "place for the performing arts" was overrun last week by Assessors attending the 2016 Fall Education Symposium. Photo courtesy Strathcona County <http://www.strathcona.ca/departments/recreation-parks-and-culture/arts-culture/festival-place/>

135 Assessors attended the 2016 Fall Education Symposium in Sherwood Park from September 22-23. The main agenda topic for discussion Thursday was the proposed Bill 21, the bill modernizing the *Municipal Government Act*. This re-vamp has been the topic of discussion and much work for a number of Assessors since its presentation in May. Thursday, the first day of Symposium, was dedicated to presentations from municipal associations (AUMA and AAMDC), following a welcome from Mayor Roxanne Carr who warmly praised the work of professional assessors and generally set the tenor for the morning. "You are the professionals," she said. "And your work and advice is appreciated because you generate the means to fund our municipal governments."

PowerPoint presentations are available for viewing on the Members' Secure site ("Documents" on the task bar and pick "Presentations" from among the list of options.)

Many thanks to our generous sponsors: Alberta Municipal Affairs; City of Edmonton; RMRF; Brownlee; County of Grande Prairie; Strathcona County; City of Calgary; and, Transitional Solutions/Ron Cust for Thursday afternoon coffee.

2016 Annual Golf Tournament

Unfortunately the “official” photographer wasn’t present. However, we did capture the Weapons of Grass Destruction team and their salute to Rodney Dangerfield’s sock attire.

Winners - A Flight

Brian Lutz
Wade Bogusky



Winners - B Flight

Maureen Cleary
Michael Boyd



Winners - C Flight

Allan Ladouceur
Derek Kelly



Thank you Prize Sponsors

County of Grande Prairie
Beaver County
Strathcona County
Accurate Assessment Group
Wild Rose Assessment
RMRF
Pictometry
Frank Watson/Bow Valley
Property Valuers
Sturgeon County



And the best looking teams on the field... (left to right) Arla Pirtle, Maureen Cleary, Michael Boyd, and Val Cottreau



On Thursday, members heard from panels and presenters on the overarching values of the proposed *Modernized MGA*, legal perspectives, and practice perspectives. Pictured here are Brian Lutz, AMAA, (one of two Stakeholder Advisory Committee Reps for the AAA); Angel Svennes, AMAA (Chair of the Legislative Policy Committee); John Lindsay, President; and, Steve White, Executive Director ASB.

This panel presented information and activity “to date” that has occurred related to the proposed Bill 21 and the regulations that will prescribe assessment activities once the Bill is enacted. Members were urged to visit the Association’s website as all the reviews and responses from the Association are on the Members’ Secure site. Also, members were reminded that the draft regulations will be released in early 2017. Things to watch for are outlined in the update printed on pages 3 and 4 (overleaf) and include the details around interpreting Sections 295; 299/300; 299.1/300.1; 305; 297/358.1; 364.1/460; 464.1/465; 470; MRAT; and, CCRG - though not an exhaustive list.

Stakeholder Advisory Committee Update

Submitted by Karen Burnand, AMAA and Brian Lutz, AMAA

On May 31, 2016, the Modernized Municipal Government Act (MMGA) was tabled in the Legislature. Since that time, the Municipal Affairs Ministry has completed a comprehensive provincial tour to solicit feedback on the proposed MMGA changes. The AAA drafted a position paper on Bill 21 for Minister Larivee. This paper is located on the web site.

Consultations on the various regulations have been held in the last four months. The Regulatory review and development will be ongoing until January 2017, with resulting regulations posted online for public review and feedback before they are finalized and approved. All changes to the *MGA*, including regulations, will be proclaimed before municipal elections in the fall of 2017.

The Stakeholder Advisory Committee met on June 20, 2016. The meeting generally focussed on discussions around the Modernized Municipal Government Act (Bill 21) and the Regulation Review Process. ADM Meryl Whittaker presented the Assessment and Taxation portions of the Act.

Ombudsman Role and Powers – The Assessment Community expressed concern around how this change could affect the Assessment Appeal process and add another appeal level to the process.

Strengthening the Impartiality of the Appeal Board – Municipal Councillors can no longer make up a majority of appeal boards or panels. No concerns were expressed on this issue.

Brownfields and Special Tax Considerations – Municipalities will be given greater flexibility to encourage redevelopment of brownfield sites. The Municipality will control this through their own Bylaw process if they wish to participate in this initiative. A Bylaw can now encompass multiple years for special tax considerations and can include deferral, refund or exemption of tax. Brownfields can include derelict and underutilized parcels of land not just contaminated sites. Concerns were posed around a designated officer required to make decisions on “certifying” these properties and the ability to appeal the decision to a Board.

Linking Residential and Non-Residential Tax Rates – Industry expressed concern that a 5:1 ratio was too large and would prefer a ratio which would be more aligned to the provincial averages (3:1). Industry is concerned that Municipalities will now increase the Residential and Non- Residential mill rate ratio to the maximum allowed. Industry also posed concerns around the grandfathering clause and whether there would be a schedule put in place for bringing the rates down.

Splitting the Non-Residential Tax Rates – The Act will now allow for greater flexibility in Municipalities splitting the non-residential tax rate. The details of this will fall to the “New” Regulation that will establish the subclasses. At the Red Deer MMGA Engagement Session, the Minister said that there could be a maximum ratio clause within this Regulation. The Regulation will define the sub-classes and much of the detail of this new policy. Industry and Municipalities are concerned about what the actual impacts of the Regulation will be.

Centralization of Industrial Assessment – The Oil and Gas Industry are supportive of this policy change. The AAA continues its opposition to this change. The AAMDC has withdrawn their support for Centralization. Municipal Affairs has heard both approval and disapproval of this initiative. Again the details of how this policy change will be implemented is unclear and the fine points are left to the Regulation. A transition plan will have to be implemented. There is concern with a loss in market value on railway assessment as railway becomes part of DIP. Members asked about cost, timing, and transparency of the Centralization of Industrial Assessment policy initiative.

Assessment and Taxation of Farm Buildings – All Farm Buildings will now be exempt from taxation. There was concern that this could have significant impact on some of the smaller urban municipalities and their assessment and tax base.

MRAT Definitions – These definitions will be addressed in September.

Assessment on Farmland intended for Development – A definition of farming operations will be updated through the regulation to include triggers that indicate when land is no longer farmed. There are examples of top soil being re-applied and a request for farm status to be re-applied and this issue needs to be clarified in the legislation.

Access to Assessment Information – Assessors may request information to fulfill their duties and responsibilities and Property Owners may request sufficient information to determine how their assessment was prepared. ARB can go in-camera and seal evidence in order to protect confidentiality.

Assessment Complaints – ARB Decisions may be appealed at the Court of Queen’s Bench by judicial review only. Municipalities and AAA expressed concerns regarding this change. It was agreed that this issue would receive further exploration at the Regulation Review table.

Administrative Issues - Concern was expressed that efficiencies in the areas of electronic notices, assessment roll, receipt for taxes etc. have not been addressed or clarified with the new proposed legislation.

Policy Areas with no change - Linear- no pooling, assessment of farmland, education property tax collection, assessment of farm residences, condition and valuation dates, tax collection and recovery.

Other Discussion Items:

Pollution Abatement

Industry submitted a Pollution Abatement paper for discussion. The report was a brief overview of other policies and the need for some financial incentives to be created in order for industry to further develop equipment and procedures that will reduce environmental impacts. Generally, Industry would like to see this acknowledged at an assessment level but Municipalities are concerned with creating policies that further imbed tax policy in assessment policy. It was suggested that incentives would be better placed in grant options or clear tax concessions.

Assessor as Designated Officer

Section 284(1) (d) has been amended and removed the requirement for the Municipal Assessor to be appointed by a municipality to the position of a designated officer. The AAA has expressed concern about this amendment.

Regulation Review

The Regulation Review Process is ongoing with very tight timelines. Municipal Affairs plans to have regulations written and circulated in January 2017. The consultation process for the Regulation Review is an online survey that will be available in January 2017. The Alberta Assessors Association and individual members as well as municipal stakeholders and partners will need to be diligent and engage in this process to ensure that the amended regulations provide clear direction and capture the regulation working group discussions.

The Alberta Assessors Association has been involved in the following regulations specific to Assessment and Taxation:

Regulation	Meeting Dates	AAA Representatives
MRAT	June 7, June 29, Sep 1, Sep 29	Karen Burnand
MRAC	June 9, June 29	Brian Lutz
CCRG	May 18, June 17, July 21	Ray Fortin, Harry Schmidt, Larry Riep, Wayne Minke, Gerry Gaetz
COPTER	July 27, Sep 7	Anna Meckling, John Lindsay
Tax Splitting Regulation (New)	Sep 6, Sep 28	Angel Svennes
BIA	Email Consultation	Various Stakeholders
QAR	Email Consultation	Laurie Hodge (AAA EA)

Next Steps

The next SAC meeting will be held on October 3, 2016. The Alberta Assessors Association has requested that the following items be placed on the agenda:

1. Regulation Summaries of Intent from the Province on MRAT, MRAC, COPTER, Tax-Splitting, CCRG.
2. Centralization DIP Implementation Plan

The Alberta Assessors' Association Mission is to supports its members by:

- Promoting professional development
- Providing leadership; and,
- Building public trust

2016 Q4 Tax Supervisor/Administrator/Clerk Calendar

Submitted by Lavinia Henderson, Civic Solutions

It's hard to believe that Q4 is upon us already! With that comes the final preparation work for 2016 finance personnel involved in property assessment and taxation matters.

If you are still processing 2016 decisions from the various assessment review boards and would like an easy-to-use tool to determine the complaint date schedule, Alberta Municipal Affairs has a great at-a-glance calendar for you on their website. [Click here](#) to access it.

Municipal auditors will be gearing up for their 2016 interim audit field work in earnest over the next few weeks.

Ensure smooth sailing through the interim and preparing for year-end with:

- ◆ Assessment reconciliation working paper up-to-date
- ◆ Tax reconciliation working paper up-to-date
- ◆ Copies of the 2016 requisitions for ASFF and homes for the aged
- ◆ Copy of the 2016 Tax Rate Bylaw
- ◆ Copy of any new local improvement bylaws passed
- ◆ 2016 305 changes, assessment appeals, decisions and amended assessment and tax notices
- ◆ Copies of documents to back up any adjustments made to tax accounts including council motions, including prior year appeal decisions received in 2016
- ◆ Linear assessment records
- ◆ Assessor summaries.

Civic Solutions Inc. has two reconciliation working papers which have been shared with us by clients to share with others. If you are interested in receiving electronic copies feel free to contact me at solutions@civicsolutionsinc.com or toll free at 877-382-4842.

Welcome New and Returning Candidates

Having submitted an application for membership as required by policy, including obtaining the support of an accredited member, the following individuals have been accepted as regulated Candidate members:

New Candidates

- ⇒ Liam McGillivray, City of Calgary
- ⇒ Andrew Clarke, Shell Canada
- ⇒ Sebastien Bergeron, City of Edmonton

Returning Candidates

- ⇒ Carrie Hodgson
- ⇒ Paul Leroux

**The Alberta Assessors' Association
promotes QUALITY through
membership excellence.**

EQuality
AccoUntability
EthicAl behaviour
SeLf-governance
CommItment
Trust
ObjectivitY

Training Proposals

The Practice Review Committee is interested in receiving proposals for pre-Conference courses and Conference workshops. Peer training and peer presentations form a significant and valuable aspect of members' professional development. Too, peer trainers receive double the course/workshop learning credits for their work.

If you are interested, please submit ideas in writing for one of the training themes: **Safety; Personal/Professional Development; Legal/Tribunal; Technology;** and, most importantly, **Property Valuation.** Proposals should briefly outline the subject matter and deliverables ("take-away" messages) and should be submitted by December 1, 2016. If unsure about a potential topic, please contact Jeff McKinnon, Chair of the Practice Review Committee (jeff.mckinnon@strathcona.ca or Registrar@assessor.ab.ca)

Calling all Photographers...

Submit your photos of iconic architecture, signature or historical buildings, or photos of interest (nature, animals, landscapes). Prove to your colleagues and friends among the assessment community by photographic proof that your area is as appealing as any other - and to the broader community that Assessors know the definition of “improvement.” And, as always, members are invited and encouraged to submit articles, ideas for articles and or ‘questions for answer’ by email to lhodge@assessor.ab.ca. Note that the latter can be submitted with a request for anonymity by the person submitting the question.

Q&A-Education Requirements Credit Audits and the New 5-Year Cycle

When did/does the five year cycle start/end and how does the Association monitor (audit) credits?

Response: The current five-year credit cycle began on January 1, 2016 and will continue until the end of 2020. The Practice Review Committee is responsible for establishing the values of learning credits and Policy 60-3, Mandatory Recertification, guides the process.

At the end of each 5-year cycle, members’ total credits are reviewed to ensure accredited Assessors have earned at least 50 credits - 40 of which must be learning credits. Members who have not achieved a full count of the required recertification credits may use credits earned in the next cycle, but all credit requirements must be fulfilled to ensure the member’s standing with the Association. Insufficient credits is grounds for suspension and eventual cancellation. In addition to this end-of-cycle audit, annual audits are done on 20% of the accredited membership to ensure credits reported meet the policy guidelines. The Registrar is tasked with reporting both on sufficiency of credits (at the end of the 5-year cycle) and on the “correctness” of individual members’ reporting. The Registrar will advise a member if any changes are made to a credit profile and, as with any policy guideline, an appeal can be made to the Practice Review Committee if a member doesn’t agree with the Registrar’s decision.

Employment Opportunities

New postings since the last eClipboard:

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

- [RMWB Assessor II](#)—October 2, 2016

Volunteer Opportunities

The Executive Committee is looking for a few good people to plan the 2017 Conference. Members of the Conference Planning Team choose the Keynote speaker, entertainment, gifts, meals... all the fun stuff. As well, Conference Planning Team members are invited to the President’s Banquet as a Thank You. If you are intrigued by this offer, contact the Association Office (info@assessor.ab.ca) or the President directly (if you know his email).

Random Thoughts

"There are three sides to a story; your side, my side and the truth. And no one is lying."

- Robert Evans (b. 1930) Film Producer

Even more random...

A young Assessor recently walked into his boss’s office and said “Sir, I’ll be straight with you, I know the economy isn’t great, but I have over three organizations after me, and I would like to respectfully ask for a raise.”

After a few minutes of haggling the boss finally agrees to a 5% raise, and the young Assessor happily gets up to leave. “By the way,” asks the boss, “Which three companies are after you?”

“The bank, Epcor, and Shaw...”

Stan's Retirement Party

October 5, 2016 5:00 pm

City Hall Foyer



Appetizers and Wings will be served

\$20.00 per person

Proceeds to the Food Banks

Tickets available at Assessment & Taxation Department, 1st Floor, City Hall or phone 403-320-3950

Deadline for ticket purchase is Sept 30 at 4:30

“You are never too old to set another goal or to dream a new dream...”

C.S. Lewis

You know you're ready to retire when you think "getting lucky" means finding your car in the parking lot.