



Alberta Assessors' Association



E-Clipboard
Issue 216 2018
Winter Edition

*To be leaders
and experts in
property
assessment
in Canada.*

CONTACT US

10555-172 St
Edmonton, AB
T5S 1P1

Phone: 780.483.4222

Fax: 780.487.7505

info@assessor.ab.ca

Brad Hurt, AMAA (Leduc County) and Carol Zukiwski (RMRF) presented “Assessment for Non-Assessors” to Rural Councillors and CAOs at the RMA Convention in Edmonton on November 21. The presentation is available on the Association website.



Executive Committee - Strategic Plan Updates p.2

Practice Review Committee - p.3

Privacy and Complaints p.5

Regular Features p.7

2018-19 COMMITTEE CHAIRS

Executive Committee: René Boutin, AMAA, President

Nominating Committee: Stephen Bannerman, AMAA

Registration Committee: Nathalie Thibeault, AMAA

Practice Review Committee: Maureen Cleary, AMAA

Examination Sub-Committee: Luis Delgado, AMAA

Legislative Policy Committee: Angel Svennes, AMAA

MC&PR Committee: Mike Krieger, AMAA

Discipline Committee: Ron Van Dam, AMAA

2019 Conference Committee: Collin Hindman, AMAA
and Suzanne Magdiak, AMAA

Strategic Plan Updates

ALBERTA ASSESSORS' ASSOCIATION

OUR VISION – What we aspire to

To be recognized as leaders and experts in Property Assessment in Canada.

OUR MISSION – Our reason for being

The Alberta Assessors Association provides expertise and leadership for our members and the public through education, advocacy and ethical standards of practice to ensure fairness, equity and transparency in Property Assessment.

OUR STRATEGIC OBJECTIVES – Our strategic areas of focus for the next three years:

Advance High Quality Educational Opportunities *for our members and the public.*

Grow Our Membership *within the industry and municipalities to enhance our influence and recognition with government and advocacy groups.*

Strengthen Our External Relationships and Develop Collaborative Partnerships *to ensure that we are acknowledged as experts and relied upon for our input on policy, legislation and implementation.*

Advocate on behalf of the membership *to facilitate understanding of our profession and how we use our expertise to advance the field of property assessment.*

Improve Financial stability *by considering efficiencies to support the Association's sustainability.*

The Executive Committee holds monthly meetings, two of which are in-person in Edmonton - one in May/June and one in November/December. On December 6 and 7, the second of its two annual in-person meetings occurred and, as it has reached the midway point of the annual committee cycle, reports and policies formed much of the discussion.

Progress on Strategic Plan Objectives

To advance high quality educational opportunities

- * the Practice Review Committee has been developing an inventory of courses that have been offered or are available through partners and of needs or “gaps” in assessors’ professional development. This so-called “fit-gap” analysis will assist in the development of a multi-year education plan which is addressed by the Chair of PRC, Maureen Cleary on p. 3.
- * In addition, the Association will be offering a revised “Professionalism and Ethics” course on a limited basis to volunteers and, as seats are available, to members at the spring Conference. This will be the final “test” of this material before the course becomes mandatory
- * “Assessment for Non-Assessors” has been available to members for some time and was updated and presented at the recent Rural Municipalities of Alberta Convention at the Shaw Conference Centre. This effort is intended to give Councils background information and to highlight the value of our professional regulated members.

To cultivate our membership

- * The Executive Committee and the Registration Committee determined that the membership category “Municipal Property Tax Administrators” should be integrated into the Candidate category and regulated as the highly skilled professionals they are. (See p. 4 for more details.)
- * The Marketing, Communications and Public Relations (MCPR) Committee is reviewing the Association’s “look” including the logo, the website and the newsletter.
- * The MCPR Committee has also developed a volunteer recruitment package so annually when vacancies arise on Committees, interested members can look at the committees’ duties, job descriptions and work load or time commitment.

To strengthen our relationship and Advocate on behalf of members

- * The Association, through the Executive Committee, has been actively reaching out to municipal organizations (RMA and AUMA) and rural administrators. Some of these contacts are issues-driven, but some have been intended to highlight the value of AMAA and our professional members.

Practice Review Committee - Advancing Learning

Submitted by Maureen Cleary, AMAA, Chair of PRC

COURSE 102

INCOME APPROACH TO VALUE

The Income Approach to Valuation is designed to provide students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. The material covers real estate finance and investment, capitalization methods and techniques, analysis of income and expenses operating income, selection of capitalization rates, and application of the approach.

The Income Approach to Valuation utilizes lectures, classroom discussion, and homework problems to emphasize the main concept and procedures taught in the course.

AAA CURRENT JOB POSTINGS

To post a job on this page, e-mail your job posting in a "word" or "pdf" format to info@assessor.ab.ca. The posting will remain on this page until after the closing date or unless otherwise arranged. The cost per posting is \$350 plus GST, which also includes a one-time listing in the Association's E-Clipboard newsletter.

Aligning with the Alberta Assessors' Association's strategic objective to advance high quality educational opportunities to members and the public, the Practice Review Committee is pleased to announce it is working on the implementation of a multi-year training calendar.

This initiative has been undertaken with the intent to provide quality training and growth opportunities far enough in advance that municipalities have sufficient time to plan for and include fees in their training budget. As courses are added to the training calendar, communication of details will be conducted through e-mail updates, newsletter and website.

IAAO Course 102 – Income Approach to Value will be the first course hosted by the Association and will be held in Red Deer from April 29 to May 3, 2019, taught by Chris Van Staden, AMAA. The Income Approach to Valuation is "designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. The material covers real estate finance and investment, capitalization methods and techniques, analysis of income and expenses to estimate operating income, selection of capitalization rates, and application of the approach." (<https://www.iaao.org/wcm/Education/Courses>). The Income Approach to Valuation utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course. Registration is open to members and non-members. The registration form is accessible on the AAA website homepage; note that the course cost is \$950.000 = GST and the deadline to register is March 15.

Stay tuned for the announcement of additional training opportunities in the near future as we continue on this exciting endeavour!

New Candidate Members

“Municipal Property Tax Administrators”

ALBERTA ASSESSORS' ASSOCIATION

Our Values that guide decision-making

INTEGRITY....acting with honesty and a high standard of moral principles

PROFESSIONALISM....holding a high level of industry (technical) skill, competence and character

LEADERSHIP....the ability to inspire and move vision into reality

EXCELLENCE....superior performance delivered to our members and the public

To avoid running afoul of POARA (*Professional and Occupational Associations Registration Act*), which allows the Association two membership rosters - Candidate and AMAA, the Executive directed the Registration Committee to consider how to incorporate this highly skilled group of professionals.

The Registration Committee reviewed Policy 80-8, Membership Categories. This review considered POARA and MAR s.1, Definitions, specifically 1.j(i-xi), the “practice of assessment.” MAR defines the practice of assessment as “specialized consulting services in real property appraisal, assessment administration and tax policy” with (i) thru (xi) listing what is included as “specialized consulting services.” With this in mind, the Registration Committee requested amendments to Policy 80-8, which the Executive Committee approved. The policy now reads:

A **Candidate Member** is the entry-level membership category for those wishing to pursue the AMAA designation or for those who are preparing assessments or are otherwise engaged in the practice of assessment pursuant to the Municipal Assessor Regulation under the supervision of an Accredited Member. A Candidate Member can be any person who is at least 18 years of age, has achieved a minimum of a high school diploma or equivalent, is engaged in the practice of assessment and sponsored by an Accredited Member. Candidate members have eight years in which to achieve their accreditation. A Candidate Member who has not achieved Accreditation at the end of eight years will have their membership cancelled, their names stricken from the list of regulated members and must re-apply for Candidacy and be subject to all the requirements of a new applicant to be recognized by the Association as a member engaged in the practice of assessment under the supervision of an Accredited Member. (s.1.1.2)

Members currently on the roster as MPTA will receive renewals for Candidate membership on March 1. There are considerations for both members and the Association with this change not the least of which are the increased cost to these members and the obligation the Association now has to provide appropriate professional development. Note that the Association has among its Candidate membership those who are pursuing the AMAA accreditation and those who are practicing assessment under the supervision of an Accredited member (and who must renew their Candidate memberships every 8 years). For questions or to suggest ideas for training programs, please contact the Registrar at registrar@assessor.ab.ca

THE AAA'S GUIDING PRINCIPLES

GENERAL PRINCIPLES

To promote property valuation, assessment administration and tax policy* that, contributes to the public good by maintaining and improving the property assessment and tax system. (*policy includes legislation, regulations, and all other forms of public policy).

SPECIFIC PRINCIPLES

Guiding Principle #1

Increases an assessor's accountability by promoting public understanding and awareness.

Guiding Principle #2

Improves fairness and equity of the assessment.

Guiding Principle #3

Maintains and improves the stability of assessment.

Guiding Principle #4

Separates valuation and tax policy.

Guiding Principle #5

Promotes efficient assessment administration.

Privacy in the Association's Regulatory Process

What's Private and Confidential and What's Not

The Executive Committee was recently challenged on its confidentiality obligations related to the discipline and appeal processes. The challenge was precipitated by a ratepayer, not a member, and the Executive has determined that there should be no expectation of privacy in the process.

More than 25 years ago, the Association pursued membership in POARA and became the first professional regulatory body of municipal property tax assessors in Canada. There are now two more provinces who share this regulated distinction.

Registration in POARA means, among other things, that an association serves to protect the public against "incompetence and fraud that could affect the life, health, welfare, safety or property of the public." This forms the basis for the investigative and discipline process for the AAA and all other professional regulatory organizations registered under POARA.

How does the public trust the process if the process is not public? The Executive Committee made its determination about the confidentiality or openness of the Association's disciplinary process with the above in mind. POARA is, in fact, silent on what may or may not be made public except for hearings which can be held in camera. Because POARA does not stipulate what is private and what is not, the Association can make its own rules. The rules are:

- * there should be no expectation of privacy in the complaint process, excluding a Hearing which may be held in camera at the request of either the Complainant or the Respondent;
- * a decision of the Discipline Committee or a decision of the Executive Committee sitting on appeal may be made public or released upon request;
- * a decision of the Chair of the Discipline Committee to dismiss a complaint may be made public or released upon request;
- * a member who is subject of an investigation or hearing remains a member in good standing unless the Executive Committee or Discipline Committee determines otherwise; and,
- * files will be closed following the exhaustion of appeal period(s) after which only a record of decisions will remain and only redacted Decisions shall be released.

For anyone wondering, PIPA (Personal Information Protection Act) has exclusions for professional regulatory organizations in the complaint and investigation processes, up to and including disciplinary hearings. The Court of Queen's Bench has also supported openness in the disciplinary process. The Executive's considered all of the above when forming its decisions. In addition, it may help members who are faced with complaints to understand the nature of those that have been considered by the Investigators.

Fee Increases

AAA BUDGET PROCESS

Following Policy 20-7, Budget and Financial Management Guiding Principles, the Executive Committee adopts an operating budget each year that includes:

- Expenditures based on prior years' experience and planned activities
- Conservative revenue projections based on prior years and any anticipated changes
- Allocations to reserves

While the intent is always to pass a revenue neutral budget, a deficit may be considered and addressed over time by increasing revenues and (or) minimizing expenses.

At its December meeting, Executive considered the 2019 budget and made the difficult decision to increase some fees.

Membership Dues will be going up by \$5/regulated category. This is in keeping with past decisions to raise fees incrementally (but that we were hoping to avoid this year). The proceeds from this increase have been earmarked for a Legal Fund (reserve) that will, hopefully, preclude the use of general operating funds for disciplinary hearings.

Conference Fees will increase to \$400 for the full registration. Non-member fees will also increase. This increase follows a survey of fees for other similar organizations as the AAA and an analysis of year-over-year per delegate costs since 2011. A summary, shown below, demonstrates the extent the Association subsidizes the cost of the conference. Note this is conference only; all other Association activities are budgeted based on cost recovery.

Location	Total (\$)	per delegate (/225)
Red Deer	73340	325.96
Calgary	70716	314.29
Edmonton	83360	370.49
Red Deer	93365	414.96
Calgary	97942	435.30
Edmonton	106959	475.37
Red Deer	96175	427.44
Calgary	111810	496.93

The table (left) shows the location, total cost of conference activities and the per delegate cost (based on 225 delegates) from 2011 to 2018. The last year the delegate registration fee covered delegate costs was 2012. As one of the Association's objectives is to improve its financial sustainability, the decision was to move conference fees closer to cost recovery.

The Conference Planning Team has found some savings on activities, but annually costs are rising.

Conference 2020 In choosing the site for the 2020 conference which is also the 60th anniversary celebration, the Executive reviewed proposals from three very different locations with three very different price points. The decision for Executive was easily made, based on cost. This announcement will be made at the 2019 conference.

Office Closure

A reminder that the Association office will close on December 21 and not re-open until after the New Year celebrations on January 2, 2019

MEMBERSHIP CATEGORIES

An **Accredited Municipal Assessor of Alberta** is any person who is a practicing assessor, has been a Candidate Member for at least one year, and has met all of the requirements of and holds the AMAA designation in good standing.

A **Candidate Member** is the entry-level membership category for those wishing to pursue the AMAA designation or for those who are practising assessments under the supervision of an Accredited Member.

An **Associate Member** is any person who has demonstrated an interest in the practice of assessment as determined by the Registration Committee and has been sponsored by an Accredited Member.

A qualifying **Student Member** must be a person enrolled full time in secondary or post-secondary educational studies and cannot be employed full time in the assessment or appraisal industry.

A **Municipal Property Tax Administrator** provides professional services in property tax administration or property tax policy or related functions.

Welcome New Members

Having obtained sponsorship of an accredited member and submitted an application meeting the following individuals have been accepted as unregulated members:

Student Member

⇒ Rakgoo Lee of the City of Edmonton, attending UBC

Congratulations Newly Accredited Members

Having met all the requirements for accreditation, the following members have been granted the Accredited Municipal Assessors of Alberta (AMAA) designation with all its rights and obligations:

⇒ Susan Bazin AMAA, City of Calgary

⇒ Andrew Beecraft, AMAA, Lacombe County



Current Employment Opportunities

- ⇒ Public Services & Procurement
Canada
[Regional Manager, Payments in Lieu of Taxes \(PILT\)](#)
December 17, 2018
- ⇒ City of Red Deer
[Deputy Assessor](#)
January 1, 2019
- ⇒ Special Areas Board
[Assessment Supervisor](#)
Open until suitable candidate found
- ⇒ Regional Municipality of Wood Buffalo
[Manager, Assessment](#)
Open until filled

