



Alberta Assessors' Association

E-Clipboard
Issue 222 2020
Spring Edition



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

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New Decade, New Look!

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2019-20 COMMITTEE CHAIRS

Executive Committee: Stephen Leroux, AMAA, President

Nominating Committee: René Boutin, AMAA

Registration Committee: Nathalie Thibeault, AMAA

Practice Review Committee: Maureen Cleary, AMAA

Examination Sub-Committee: Brennen Tipton, AMAA

Legislative Policy Committee: Daniel Lidgren, AMAA

MC&PR Committee: Mike Krieger, AMAA

Discipline Committee: Ron Van Dam, AMAA

2020 Conference Committee: Suzanne Magdiak, AMAA and
Collin Hindman, AMAA

Executive Committee News

AAA Bylaw s.3

Parliamentarian

- 15(1) The Executive Committee shall appoint an individual who may be, but is not required to be, a regulated member, to act as Parliamentarian.
- (2) The Parliamentarian shall be appointed for a 3-year term but may be removed at the pleasure of the Executive Committee.
- (3) The Parliamentarian shall perform the following functions:
 - (a) advise the Executive Committee on matters relating to the Act, the Regulation, and the bylaws;
 - (b) provide advice to the President or other Chair on the procedures to be followed at any Executive Committee, committee, or other Association meeting;
 - (c) if requested by the Chair of any Executive Committee meeting, any Association committee meeting or other Association meeting, act as final adjudicator of any procedural disputes arising at the meeting;
 - (d) at the request and delegation of the President, act as the Chair at any Executive Committee or other Association meeting;
 - (e) if requested by the Chair of any committee, attend the committee meeting as a non-voting participant; and undertake such additional tasks as directed by the Executive Committee.
- (4) The Parliamentarian may attend any Association meeting, but shall not attend an Executive Committee meeting if excluded by the President.

December's eClipboard introduced the Executive Committee's wish to bring forward positions within the governance structure that may be less understood and certainly receive less attention than others. Members were "introduced" to Public Member who is appointed by the Provincial Government to ensure decision-making is transparent and adheres to regulatory requirements. Ms. Shari LaPerle currently fills the position of Public Member.

In this issue, we will look at the role of Parliamentarian who is appointed for a three year term and is currently filled by Associate Member Carol Zukiwski.

The Parliamentarian may be a regulated member or not and serves "at the pleasure" of the Executive Committee. In other words, she (or he) may attend any Association meeting but only attends the Executive Committee meetings if she (or he) has not been expressly excluded.

The duties of the Parliamentarian, which are stated in the Association's bylaws (s.15), are essentially to advise the Executive on legislative interpretation and adjudicate procedural issues for all committees, as requested.

The Parliamentarian may also attend and participate in any committee meeting, if requested. The Executive Committee has always encouraged the Parliamentarian to actively participate in all matters, and, in the AAA model of governance, the Executive has accepted motions from the Parliamentarian even though the Parliamentarian has no vote. Parliamentarians provide a wealth of external experience and expertise to the Executive regarding government advocacy and regulatory and legal matters and procedural guidance.

In the next issue, the last and possibly least understood position, the *de facto* Chief Administrative Officer of the Alberta Assessors' Association, will be reviewed in its combined Executive Director/Registrar role.



Carol Zukiwski,
AAA Parliamentarian and
a member of RMRP's
Legal Team

Notice of Annual General Meeting

Pursuant to Bylaw s.28, the Association will hold its 2020 Annual General Meeting on Thursday, April 30, 2020 at 1:30 p.m. in the Kinnear Centre of the Banff Centre for Arts and Creativity, 107 Tunnel Mountain Drive, Banff, Alberta. Written notice will follow to each member and reports will be available online 10 days prior.

HAVE YOU HEARD?

The Executive Committee and MCPR Committee are excited to announce that we have a new Logo. Here's a sneak peak we thought we'd share.

What does each signify?
Why those colours...stay tuned...

FULL COLOUR LOGO



BLACK AND WHITE LOGO



ICON ONLY



2020 Credit Audit

Annually within each five year cycle, the Registrar is required to conduct an audit of learning credits for 20% of accredited members. This audit reviews for correctness in reporting (ie hourly/daily/event maximums) and appropriateness (ie learning or general) in accordance with Policy 60-3, Mandatory Re-Certification.

Members are identified for audit in an alpha-numeric pattern and identified by the year of the audit to ensure there are no repeats from one year to the next. Members are not aware of an audit unless amendments are necessary.

2019 marked the end of Year 4 of the current cycle; accredited members should have approximately 40 credits total, or at least 30 learning credits, at this time.

The results of the 2020 learning credit audit are as follows:

- Total accredited membership: 316
- Number members audited: 130
- 3 members have 0 reported learning credits
- 65 members have <50 reported learning credits
- 41 members have <40 reported learning credits (3 are newly accredited who have pro-rated requirements).

Members are reminded that the current cycle ends December 31, 2020. Please take the time to review Policy 60-3, Mandatory Re-certification and record your learning credits and general credits before the end of the year.

Conference Planning and Covid-19

On Thursday, March 12, the Chief Medical Health Office (CMHO) of Alberta banned gatherings of more than 250. The AAA Conference falls just below that threshold and the CMHO recommends that each event of less than 250 be considered independently until there is a change to the risk level overall.

As of the date of publication, plans for the conference remain in place, but we realize the situation is changing daily. The Executive Committee is committed to keeping members safe, healthy and **informed**. The Association is working with the Banff Centre which has its own Emergency Response Team in place.

Bill 25: Amendments to the Municipal Government Act

Carol Zukiwski and Jenna Chamberlain, Student-at-Law

The Government of Alberta recently passed Bill 25: Red Tape Reduction Implementation Act, 2019. Bill 25 made a variety of amendments to the *Municipal Government Act*, RSA 2000, c M-26 (the “Act”). The amendments addressed in this paper will come into effect on January 1, 2020. According to the Government of Alberta website, the changes are intended to streamline provisions that are hampering administrative efficiencies. This paper will give an overview of the relevant amendments, specifically to Parts 9 to 11 of the Act.

Part 9: Assessment of Property

Previously, under section 291(2), no assessment was required for certain new improvements. Bill 25 added a new provision, section 291(2.1), which provides that an assessment is required for new improvements, whether complete or not, where the improvements do not contain machinery and equipment intended to be used in connection with the manufacturing and processing operation, even if another portion of the property contains a manufacturing or processing operation.

Assessors are no longer bound by all the information they receive when making their assessment. Bill 25 added section 295.1, permitting assessors to discard information they receive under the Act if they have reasonable grounds to believe the information is inaccurate.

Bill 25 added section 325.1, regarding the bylaws enacted under Part 9. Any bylaws passed under section 297 or 313 remain in force until they are repealed.

Part 10: Taxation

A municipality is no longer required to receive permission from the Minister to amend errors in their property tax bylaw. Previously, under section 354, if a municipality, after sending out tax notices, discovered an error or omission related to tax rates set by their property tax bylaw, the Minister could provide an order allowing the municipality to revise the bylaw. Bill 25 removed the requirement to receive permission from the Minister. The municipality may amend the bylaw without permission, but only to the extent necessary to correct the error or omission. The municipality is then required to provide the Minister with a copy of the amended bylaw within 30 days after passing the amended property tax bylaw.

Bill 25 added section 369.1, regarding the bylaws enacted under Part 10. Any bylaws passed under section 369(1), 371, or 379 remain in force until they are repealed.

Part 11: Assessment Review Boards

Previously, the “clerk” under Part 11 had to be a designated officer. Bill 25 removes this requirement and allows any person to be appointed as clerk.

Bill 25 added a new provision to section 467 clarifying that the assessment review board has the power to increase or decrease an assessed value on an assessment roll or tax roll.

Volunteering - it's about giving back...

Each year at this time, the Association gears up for the Annual General meeting, the changeover of Executive members and, with that, the annual departure of serving volunteers. All Chairs review committee members' terms and those that are ending are given first choice to continue, leave or choose another committee on which to serve. Every year we also offer members the opportunity to tell us if they are interested in volunteering and if they have an interest in a particular committee. The most often-asked question is “how much time” does each committee take. We've tried to answer that question for you by preparing Volunteer Job Descriptions for each Committee. We encourage members who are interested in volunteering to submit an Expression of Interest after reviewing the various volunteer/committee job descriptions (excluding the Conference and Symposium planning teams at this time). Visit the [Members' Secure Site/Bylaws and Policies](#) landing page for information. Vacancies exist on the Practice Review Committee, the Marketing, Communications and PR Committee, the Legislative Policy Committee as well as the Conference and Symposium Planning Teams.

Great Expectations

Meeting the Supreme Court's Expectations on Judicial Review

By Carol Zukiwski and Michael Swanberg

Throughout Canada, federal and provincial governments have created a complex web of administrative tribunals, officers, and other officials who are given the delegated authority to make significant decisions that impact the everyday lives of Canadians. These include immigration officers who review and approve visa applications, assessment review boards who review municipal property tax assessments, labour relations boards, the Canadian Radio-television and Telecommunications Commission, the Canadian Energy Regulator, and a myriad of others.

Under the *Municipal Government Act*, these administrative decision makers include the Local Assessment Review Board, the Composite Assessment Review Board, Subdivision Development Appeal Boards, and the Municipal Government Board.

Courts exercise a “supervisory” function over administrative tribunals, which is known as “judicial review.” This is to ensure that tribunals operate within their legislated jurisdiction, follow fair procedures, and make reasonable decisions consistent with Canadian law. However, the extent to which courts should show deference to decisions made by administrative tribunals on judicial review (known as the “standard of review”) and when it is appropriate to intervene to quash decisions has been a subject of considerable debate, confusion and controversy in recent years.

The Supreme Court of Canada’s decision in *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 (and its companion decision *Bell Canada v. Canada (Attorney General)*, 2019 SCC 66) attempts to resolve that debate. *Vavilov* provides the most comprehensive review and reformulation of the law on the standard of review in over a decade, and in many ways departs from previous jurisprudence.

This article provides a high-level overview of the debate and controversy which led to the Supreme Court’s decision in *Vavilov*, and describes some of the more significant clarifications and changes made by the Supreme Court in *Vavilov* to the law on selecting and applying the appropriate standard of review.

i) *Dunsmuir* and the Controversy on Standard of Review Pre *Vavilov*

In 2008, the Supreme Court of Canada released its decision in *Dunsmuir v. New Brunswick*, 2008 SCC 9, which was intended to simplify the law on selecting the appropriate standard of review. The Court indicated that a contextual analysis of the tribunal’s [To read this article in its entirety, click here](#)

Complaints, Privacy and Anonymity

The Association regularly receives calls and emails expressing concern about members’ conduct. Administration’s role is to ensure that a potential Complainant understands the process which includes a **signed complaint form** naming a specific member and acknowledgement that the AAA’s complaint process is not private. In 2018, the Executive Committee confirmed that it is in the public interest to ensure transparency in the complaint process and discipline of regulated members. It is not sufficient for the Association to do right thing in its disciplinary process, it must also be **seen** to be doing the right thing.

Neither Complainants nor Respondents should have any expectation of privacy unless a Tribunal accepts a party’s request for an *in camera* hearing. This does not mean that the Complainant or Respondent are unnamed, only that the Hearing is closed.

The principles of natural justice include rules against bias; the right to a fair hearing; and, the right to a “reasoned decision.” These principles apply to the AAA’s regulatory process.

Recently, the Association received an anonymous “complaint” that was disregarded. Anonymous complaints do not meet the right to a fair hearing principle, notably the right to know the case and to rebut and cross-examine. For this reason, the Association does not accept anonymous complaints.

Dates and Events to Watch For

LINKS TO ASSESSMENT NEWS

MEDICINE HAT CHAMBER OF COMMERCE

[Predictable-and-Fair-and-Transparent-Market-Value-Assessment Approved.pdf](#)

CALGARY

[Council will ask province to overhaul a property tax assessment system “built in the 1800s”](#)

EDMONTON

[Property values down, City Assessors says](#)

VANCOUVER

[Why falling property values won't mean lower taxes.](#)

- ⇒ AAA Pre-Conference in Banff, April 27-28
- ⇒ AAA 60th Anniversary Conference , April 29-May 1
- ⇒ AAA Annual General Meeting, April 30
- ⇒ Association of Canadian Assessors' Counsel Conference in Edmonton May 7-8. Cost is \$150 and membership in the ACAC is \$35.
- ⇒ International Property Tax Institute in Calgary, June 2-3, 2020
- ⇒ Online Tools for Practicing Assessment in Alberta begins Fall Session begins August 10, 2020

Are you Retiring?

If you are retiring from work, don't forget your AAA profile and what you may do with your AMAA membership. Many members who retire don't give us a thought and don't change their email addresses or other details on their profiles. As a retired AMAA, you can let your membership sit for four years and reinstate with little trouble. After the four-year mark, the Registration Committee will consider whether a retired AMAA member requesting to reinstatement might need some professional development or upgrading. **Members who cancel or are cancelled for cause (e.g. non-payment) do not have this luxury.**

Please contact Member Services to discuss your options.

Welcome New Members

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

- ⇒ Kim Johnston of the Town of Strathmore
- ⇒ Kadin Kustaski of Municipal Property Consultants (2009) Ltd.
- ⇒ Ryan McMeckan of Parkland County
- ⇒ Tanya Popplewell of the Town of Cochrane

Student Member

- ⇒ Kim Sungmin of Lloydminster

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:



Patrick Kersey, AMAA
City of Calgary



Ally Dittrick, AMAA
Accurate Assessment
Group Ltd.



Benjamin Nelson, AMAA
City of Calgary



Stephen Berzins, AMAA
City of Calgary



Florin Taciune, AMAA
City of Calgary



Margaret Byrne, AMAA
City of Calgary



Sarah Archibald, AMAA
Rocky View County