



Alberta Assessors' Association

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July 25, 2016

Honourable Danielle Larivee
Minister of Municipal Affairs
#204 Legislature Building
10800 97 Avenue
Edmonton, AB T5K 2B6

Dear Minister Larivee

Re: **BILL 21, MODERNIZED MUNICIPAL GOVERNMENT ACT - Recommendations for Amendments**

With respect, the Alberta Assessors' Association has previously expressed its opposition to any move towards the centralization of industrial assessment. Having now seen the changes proposed in Bill 21 for *Section 284* of the *Municipal Government Act*, specifically the Provincial Assessor and the "designated industrial property," the Association remains steadfast in its position. We believe these changes as proposed impair accountability and equity by presenting a fundamentally disruptive change to both the assessment process and municipal autonomy.

Alternatives were suggested that would not have had the effect of creating a new business function within the Ministry with all the related costs, but would address the concerns of stakeholders. The proposed Provincial Assessor and "designated industrial properties" further integrates the Ministry into municipal operations. The potential for confusion resulting from the imposition of parallel but different valuation standards by a Provincial Assessor and a municipal assessor cannot be understated for properties within a jurisdiction that to all outward appearances are very similar. While some industrial ratepayers may anticipate some consistency of process, others may not; nor can municipalities be assured of consistent assessments because a regulated valuation standard applied by a senior level of government cannot be confused with a market valuation standard applied by a municipal assessor.

That aside, the Association has considered how or if *Bill 21, Modernized Municipal Government Act*, will affect (by improving) local municipal autonomy in other areas of property tax assessment. Most importantly, the Association has considered the amendments in the light of its own regulatory oversight in the public interest and of the operational and practical expertise of its members.

With these lenses, we are pleased to present amendments that we believe will provide additional clarity for ratepayers, municipalities and assessors to some of the positive changes proposed in Bill 21. namely:

- the exchange of information required by all parties and for what specified purpose
- the ability to correct the roll; and,
- the review process for tribunal decisions.

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We thank you for taking the time to consider these amendments in the collaborative spirit they are offered to improve the legislative strength of a significant function of municipal operations. As one final point, we feel compelled, as professional practitioners "in the field," to offer the Ministry the time and considered review of the assessment-associated regulation that are referred to in *Bill 21* with the same practical and operational lenses before they are enacted.

Thank you



John Lindsay, AMAA
President

Attachment

c. Brad Pickering, DM
Meryl Whittaker, ADM