

Municipal Government Act Review

What We Heard: A Summary of Consultation Input

Assessment and Taxation Technical Session

Held in Calgary on April 9, 2014

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Developed by KPMG for Alberta Municipal Affairs



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Introduction

Purpose

This document provides a summary of what was heard during a consultation session for the *Municipal Government Act* (MGA) review. The summary below includes the comments and opinions of the participants of the Assessment and Taxation Technical Session held in Calgary.

These contributions have not been reviewed or edited for accuracy. Comments recorded here reflect the opinions of individuals offered in person and recorded by session facilitators; they do not necessarily represent the opinion of the Government of Alberta.

The input summarized below will be considered by Alberta Municipal Affairs as part of the review of the legislation. Municipal Affairs would like to thank the participants of this session, as well as all Albertans participating in the review of the MGA. Any inquiries related to this summary or to the consultation process should be directed by email to the MGA Review Team at mga.review@gov.ab.ca.

The Municipal Government Act Review

The MGA is designed to help build strong, prosperous and sustainable communities throughout Alberta. Alberta Municipal Affairs is reviewing and refreshing the MGA to address evolving circumstances and priorities in Alberta's many communities, and to ensure the MGA continues to meet its objective. A successful MGA review process will continue to position Alberta as the leading Canadian jurisdiction in terms of municipal legislation, having incorporated sound thinking, input and research into a clear Act that meets the needs of the Province and municipalities. In order to achieve this vision, an inclusive and comprehensive engagement process was developed to ensure stakeholders across the province have opportunities to provide input to the review.

As part of the MGA review, regional consultations were held in eleven locations around the province to give Albertans an opportunity to provide input face-to-face. In each location, different types of sessions were held, including Technical Sessions, a Business and Industry Session, a Municipal Administrators Session, an Elected Officials Session, and a Public Open House.

These engagements were conducted in February 2014 to April 2014 in 11 locations throughout the province. Each location was held over 3 days in the following locations:

- Brooks
- Calgary
- Edmonton
- Edson
- Fort McMurray
- Grande Prairie
- Lethbridge
- Medicine Hat
- Peace River
- Red Deer
- Vermilion

Sessions were promoted via news releases, direct email invitations, social media, and by the Minister of Municipal Affairs at stakeholder conventions. Information on regional session locations, dates and registration were on the MGA Review website.

Input to the MGA Review has also been provided through other channels, including the MGA Review website (mgareview.alberta.ca), the MGA Review Consultation Workbook, and official submissions.

Session Overview

Session	Assessment and Taxation Technical Session
Location	Radisson Hotel & Conference Center Calgary Airport East, Calgary
Date	April 9, 2014
Number of Participants	78

- This session was open to anyone who wished to attend. Participants were asked to register in advance in order to receive background materials before the session.

Regional Consultation Methodology

How sessions were organized

Regional consultations were structured around one or more of the three themes of the MGA Review:

- Governance and Administration
- Assessment and Taxation
- Planning and Development

Participants were provided with agendas in advance, which identified a list of potential topics for discussion. These topics were taken directly from the MGA Review Consultation Workbook. Several of the topics for discussion appear under more than one of the three themes of the review because they are relevant to more than one theme (e.g. public participation). The agenda is attached as Appendix A.

At this session, participants provided input through facilitated table discussions. The goal of the facilitated conversations was to give the opportunity to all participants to discuss the issues that mattered most to them. Given the large size and scope of the MGA, participants at each table were asked to focus their discussion on those topics that they felt were most important to provide input on, using the list provided in advance. In addition, this session included time for “open discussion” during which participants could provide any additional input that they felt was important to the review. Table facilitators and note takers included staff from Municipal Affairs, KPMG and ADR Education.

Capturing input and reporting

Input from session participants was captured on flipcharts by facilitators during the discussion. It was explained to participants that:

- Comments were being recorded on flipcharts so that they could be captured and considered by Municipal Affairs as part of the review of the MGA.
- Comments would not be attributed to individuals or organizations.
- Other avenues were also available to provide written input to the review.

The summary below documents the input heard from participants and recorded on flipcharts. These comments have been transcribed and organized according to the list of topics for discussion; they have not been screened for accuracy and do not reflect consensus of participants. As a result, comments and opinions listed may be contradictory. Comments that apply to issues outside of the scope of the review (e.g., suggested changes to other legislation) have been removed.

It is important to emphasize that this summary reflects the input heard from participants, and does not necessarily reflect the position of the Government of Alberta.

How the Summary of Responses is Organized

Input from session participants is organized according to the three themes for the review:

- *Governance and Administration*
- *Assessment and Taxation*
- *Planning and Development*

Within these themes, comments are organized according to the applicable topics for discussion, using the list provided to participants in advance. In some sessions, not all themes may have been discussed.

Summary of Input

General Comments about the MGA

The following input was received and documented related to the MGA in general.

Comments from participants included that:

- The MGA is working well, but needs some minor improvements.
- Any proposed changes to the MGA should be provided to stakeholders for further review and comment.
- Changes to the MGA should consider previous court decisions and precedents set by the courts.

Governance and Administration

During the discussions surrounding assessment and taxation some discussion occurred on governance and administration. The following input was received and documented related to governance and administration.

Municipal Powers, Structures, Annexations and Other Changes

Municipal structures

Comments from participants included that:

- To avoid an abuse of power, time limits should be placed on how long a municipality can be considered “specialized.”

Municipal Finances

Regional funding approaches

Comments from participants included that:

- Rural citizens that are using services in urban centres are not paying their fair share. The MGA should legislate that rural municipalities must cost-share with the urban municipalities who are providing services to their citizens.
- Revenue sharing for linear property should be managed at a provincial level.

Municipal Accountability, Liability, and Risk Management

Compliance and accountability

Comments from participants included that:

- There need to be additional ways to hold municipalities accountable for compliance with the MGA. The MGA should outline punitive measures for non-compliance.

Assessment and Taxation

The following input was received and documented related to assessment and taxation.

Taxation and Municipal Finances

Taxation

Comments from participants included that:

- The discrepancy between how municipalities distribute the tax burden on residential and non-residential property is problematic. More equity is needed regarding how tax rates are applied. However, municipalities do not want the MGA to be too prescriptive.
- Residential and non-residential mill rates should be linked.
 - A ratio of 1.33 in the rates of non-residential to residential property tax rates should be enacted, similar to previous taxation legislation in Alberta.
 - Linked non-residential and residential property tax rates would ensure accountability to the non-voting business community.
- A fixed range between non-residential and residential property tax rates may be more appropriate than a linked ratio, as municipalities have varying percentages of residential properties.
- The MGA should remain as-is and not prescribe a link between residential and non-residential tax rates.
 - There are potentially severe impacts on residential tax rates if they were to be linked to non-residential rates.
- The MGA should place a cap on non-residential property tax rates.
- There should be a cap on how much a municipality can increase tax rates annually. This would provide more financial certainty for businesses and residents.
- There should not be a cap on how much a municipality can increase taxes, as this would take away from municipal autonomy, and municipalities must be able to raise revenue to provide services.
- To ensure fairness across industries, a tool is needed to allow municipalities to collect taxes from other types of industries. Currently, pipelines and gravel companies are targeted, but other industries are not, such as confined feeding operations.
- The well drilling equipment tax established in the MGA is punitive to the oil and gas industry, and needs to be addressed to ensure equity across industries.
- There need to be separate tax rates for machinery and equipment and linear properties.
- The MGA should ensure that when business tax is consolidated with the municipal general property tax, it does not create extra costs for landlords.

Municipal revenue sources

Comments from participants included that:

- Soft services should be included under the MGA within local improvement taxes and offsite levies.
- The MGA should allow flexibility for municipalities to find new revenue sources.
- Municipalities need consistency in the processes surrounding the Municipal Sustainability Initiative grant program.

Fees and levies

Comments from participants included that:

- The MGA should enable municipalities to select which levies they wish to collect.
- The MGA should state that the full cost of recovery should be borne by new development.
- The MGA should allow more flexibility in the application of levies by municipalities. Municipalities should decide how to use levies.
 - The MGA should allow the use of offsite levies and redevelopment levies to be broadened to help with infrastructure funding.
- The specific list of allowable uses of levies should not be included in the MGA.
- Offsite levy provisions in the MGA need more clarity and descriptiveness.
- The MGA needs to prescribe that the money collected from offsite levies is directed back into the community where the development occurs.
- The MGA should allow opportunities for developers to have more of a say in what happens with the money charged for offsite levies.
- The MGA should maintain the community revitalization levy and enhance the number of instances where it can be used.
- The MGA should include a set of criteria for when community revitalization levies should be used.
- The community revitalization levy area should be established at the discretion of a municipality rather than by the Province
- Use of business revitalization zone levies should be increased outside of the business assessment system, such as through the non-residential assessment system.
- The MGA should not require business assessments for business revitalization zones. It is an administrative burden to complete business assessments for a process that adds no value.
- The MGA should include provisions to ensure the business revitalization zone levies are applied to the appropriate parties, such as the issue of whether to apply the levy to tenants versus to landlords.
- The MGA should allow for levies to be collected multiple times, as infrastructure ages and wears. Alternatively, the MGA could allow for a user-pay system to allow for revenue generation that will pay for aging infrastructure.

- Changes to levies should be complemented by clear roles, accountabilities and transparency standards between municipalities and developers regarding how funds are collected and reinvested directly into the community.

Exemptions from Assessment and Taxation

Exemptions and other special tax treatment

Comments from participants included that:

- The MGA should ensure exemptions and modifications to property taxation occur exclusively on the tax side, as opposed to applying exemptions to assessment.
- A list of exemptions must be provided to the public to be transparent and consistent.
- Exemption appeals should go directly to court when they involve determining eligibility.
 - The review of applications for exemptions is an interpretation of the law, and should be done by qualified legal experts.
 - Taking applications for exemptions directly to court would add a huge cost for organizations making an appeal.
- Exemptions should be eliminated altogether. Instead, the MGA should enable municipalities to determine a new mill rate category for non-profit organizations, and allow municipalities to decide what rate they should be taxed at.
- There needs to be more consistency in what exemptions are applied across industrial properties.
- The *Community Organization Property Tax Exemption Regulation* needs more clarification to tighten up provisions on what is and is not exempt.
 - The definition of a church needs to be revisited.
 - Some properties that are currently exempt, such as churches, provide supplementary for-profit services, and these additional uses should be assessable and taxed.
 - In order to be considered a non-profit organization, the organization should be required to provide services for the greater good in the community in which they reside.
 - There are inconsistencies between Alberta Health Services facilities, which are not taxable, and other for-profit continuing care facilities, which are taxable.
- The MGA should review the part of Section 362 (Exemptions for Government, churches and other bodies) that states “used in connection with,” particularly as it applies to universities and healthcare facilities. The MGA should ensure that for-profit organizations operating on university or health facility properties are not exempt from taxation.
- The responsibility to apply for exemptions should fall to the non-profit organization.
- Section 361 (Exemptions based on use of property) of the MGA can be broadly interpreted and is therefore inconsistently applied. This needs to be clarified.

Market Value, Equalized and Supplementary Assessment

Market value assessment and administration

Comments from participants included that:

- There needs to be more consistency in the requirement for municipalities to show how market value assessments were determined.
 - Assessors should be required to show proof of how they came to their assessment.
- Consistent and clear methodology for applying market value to property needs to be prescribed in the MGA.
 - The MGA should further define market value, including a cost versus income approach to determining market value.
- In general, ratepayers need clearer information on how their assessment is determined.
- The MGA should require that everything, including regulated property, be assessed at market value.
- Definitions for single-tenant and multi-tenant properties appear to be causing inequities in assessments. This should not be a factor in the market value of the property because it causes competitive disadvantages.
- Market value should continue to be the assessment standard for industrial, commercial and institutional properties.
- The MGA should incorporate gentrification projects into its assessment and taxation system, whereby land and buildings should be assessed on their current state and not the projected sales price. This would create incentives for greater investments into gentrifying property.

Equalized assessment

Comments from participants included that:

- The education property tax should be removed from the municipal property tax system.
- There should be equalized assessment applied for linear properties. This could cause unintended consequences by increasing the amount of taxes that non-residential property owners pay.
- The MGA should ensure that education property tax has a direct equalization, in real time, based on the available stock of properties.
 - Similarly, the MGA should ensure that the Province shares in any revenue loss associated with provincial board decisions.

Progressive and supplementary assessment

Comments from participants included that:

- The lack of clarity in the current MGA has caused the inconsistent application of supplementary assessment across municipalities.

- The process for supplementary assessment is too difficult, time consuming and resource intensive.
- There is no need to review a supplementary assessment bylaw each year and this needs to be clarified in the MGA.
- Supplementary assessment should not be applied to industrial properties, such as plants.
- The MGA should allow taxation to be adjusted during demolition, reflecting the same progression of taxes on properties being constructed and those completed within a fiscal year. Such changes would more equitably reflect the development lifecycle.
- Supplementary assessments cannot be applied to incomplete linear property assessments. The MGA should allow for supplementary taxes to be applied to incomplete linear property.
- The term “progressive” assessment needs to be clearly defined in the MGA.
 - The date on which progressive assessment is determined is not clear.
- Progressive assessment should not be expanded to include other kinds of properties.
- In order to be equitable, the MGA may need to include supplementary and progressive assessment for non-residential and linear properties, as well as for machinery and equipment.
- If a property is not operational, progressive or supplementary assessment and taxes should not be paid.

Industrial and Agricultural Property Assessment

Linear property assessment

Comments from participants included that:

- There is inconsistency in linear property tax rates across municipalities.
 - The MGA should provide provincial standards for the phased assessment of linear property to allow consistency in business planning for private organizations.
- More clarity is needed on what land area and use is included within linear assessment provisions in the MGA.
- Linear property land values need to be updated.
- Electrical and power generation properties should be assessed as machinery and equipment, rather than as linear property.

Machinery and equipment property assessment

Comments from participants included that:

- Under Section 291(2b) (Rules for assessing improvements) of the MGA, processing manufacturing facilities should not be exempt from assessment until “completed” or “in operation.”

- The MGA should define certain percentages of property used as processing and manufacturing to determine how the facility should be assessed.
- Some properties with processing manufacturing facilities are assessed using cost reporting, and it would be difficult to report costs until the facilities are in operation.
- The MGA should provide more consistency between machinery and equipment property and linear property taxation rates.
- There is a lack of consistency in the assessment of machinery and equipment properties across municipalities. The guidelines in the MGA need to be consistently applied.
- The 77 per cent depreciation used for machinery and equipment properties should be eliminated, and replaced with the previous assessment at 100 per cent of value.
- The current depreciation level for machinery and equipment properties is working well, is attracting business, and should be maintained.

Transportation properties

Comments from participants included that:

- Transportation property assessment should be consistent across the province and all transportation property types should be comparable.
- The MGA should provide provincial regulation on the assessment of railway properties, without allowing these properties to be exempt.
- Main and spur railway lines should be assessed and taxed in the same manner.
- The MGA should ensure railway spur lines are assessed as machinery and equipment. Precedent for doing so exists in other provincial jurisdictions.
- The MGA should ensure airport properties are not exempt, as they are for-profit, private organizations. Other provincial jurisdictions do not exempt airport properties.

Farm property assessment

Comments from participants included that:

- Existing definitions of farmland and farming operations are hidden in multiple regulations, and need to be updated and made clearer.
- The MGA should define what farming is, and clarify the differences between hobby farming and production farming. This distinction will ensure that intended tax benefits are targeted toward the right property uses.
- The exemption for farming residents based on farmland they own should be removed.
 - Exemptions for farms could be based on income rather than property. However, many farmers are “income poor” and “land wealthy.”
 - Exemptions shouldn’t be automatic, but should involve applications to determine different classes and the need for exemption.
- Farmland needs to be assessed at market value and adjusted in the tax rate to protect farmers.

- Taxes for confined feeding operations should increase to create more fairness and equity.
- The MGA should outline clear trigger points when farmland is assessed as industrial or other property because of impending development. A “footprint concept” or agricultural assessment could be used for this.
 - A more robust administrative process to prove whether land is being used for farming or other operations would be more appropriate than the current use of the court system.
- More clarification is needed on Part 2 of the *Matters Relating to Assessment and Taxation Regulation*.
- The MGA should clearly describe how farmland in urban municipalities should be assessed and taxed.

Assessment Administration

Assessment administration

Comments from participants included that:

- The MGA should ensure that both current and future land use is considered in how assessment, taxes and exemptions are levied.
- The MGA should ensure that assessment processes account for the intrinsic value added to the community from business development and investment.
- There needs to be a more integrated system for planning and assessment. Tax planning is currently disconnected from financial matters in the MGA and the two should be linked.
- There should be a consistent model for the assessment process province-wide.
- The MGA should establish a provincially consistent assessment program, including a provincially standardized information technology system for assessment processing.
- In the past, having a provincial assessment commissioner worked well. A commissioner provided a more consistent policy direction.
- A provincially-run, independent assessment body would lead to issues, as it is the municipalities that have the assessment information. An independent body would not be effective.
- There is a need for a centralized assessment body to handle all industrial property assessments.
- Complex major industrial assessments should be centralized and prepared by the Province.
 - A provincial assessment authority would remove any pressure that municipal councils may apply to the assessor, similar to the system in Ontario and British Columbia.

- The International Association of Assessing Officers provides assessment standards that should be consistently utilized in assessment practices in Alberta. Applying these standards would help with consistency in assessments across different municipalities.
- Having the Province train and educate assessors would improve consistency of assessments across the province.
- Section 294 (Right to enter on and inspect property) of the MGA, regarding the assessor's right to enter on and inspect property, needs to include the legislative authority to take photographs and measurements during inspections.
 - The MGA should clearly define what conducting an inspection includes.
- Sections 299 (Access to assessment record) and 300 (Access to summary of assessment) of the MGA outline detailed requirements on what needs to be disclosed by the assessors. Application of these requirements needs to be consistent.
 - There is inconsistency between what assessment information different municipalities provide.
 - Section 299 (Access to assessment record) in the MGA, regarding access to assessment records, needs a reasonable qualifier for what information is to be released.
 - Lack of clarity about requirements and the volume of requests create a challenge for municipalities in providing the requested information.
 - Access to and use of information by municipalities is an issue. For example, the use of assessment information in comparing property values should be clarified.
- The costs associated with requesting information vary from municipality to municipality, and there needs to be a cap on the amount that municipalities collect or a limit on the number of times information can be requested.
 - Some municipalities charge punitive fees for information. There should be no cost for a landowner gathering their own information from the municipality.
- Municipalities are not applying the *2005 Alberta Construction Cost Reporting Guide* consistently.
 - The *2005 Alberta Construction Cost Reporting Guide* should be updated. Without consistency in the use of the guide, determining costs creates an administration burden for business.
- Assessment should be expanded to include First Nations properties.
- The MGA should be updated to allow electronic administration of assessment notices.
- The Province should move from annual assessments to having two or more years between assessments.
- Moving the valuation date forward could allow a longer period of discussion in assessment appeals.

Public Participation and Assessment Appeals

Public participation

Comments from participants included that:

- The MGA should define what types of information should be provided to the public, at a minimum, and establish consequences for municipalities that do not provide citizens with the appropriate information requested.
 - There should be more transparency in how assessments are calculated. Details about the calculation should be provided to the public, and not just the assessment.
- The current provisions for public participation are written for lawyers, and are not user-friendly. The MGA needs to be written so that the public understands the processes.
- More public education on public participation provisions is needed so that people understand how to get involved.

Assessment complaints and appeals

Comments from participants included that:

- The principles that should guide changes to the assessment review board processes should be that the process is reasonable, completed within the same year, and it includes meaningful disclosure and exchange of information.
- The current “leave to appeal” system is not working well, and should be reverted back to a judicial review system, such as the Municipal Government Board.
 - Currently, appeals can only be filed on a point of legal law, and the process should be opened up to include market value, as well.
 - It is impractical and expensive to appeal a local assessment review board decision to the Court of Queen’s Bench.
- The composite assessment review boards appear to be biased, and there should be an independent assessment body from the Province to manage assessment appeals.
- In order to eliminate bias, all complex appeals should go to an expert appeal panel that includes only provincial municipal government board members, rather than local assessment review board members.
 - Appeals for non-residential properties over a certain value, such as \$5 million, should go to assessment review boards.
 - Not all types of properties should go to expert assessment review boards.
 - Local assessment review boards should only be used for residential and farmland properties.
 - The process for complex appeals should also include a mediation step before proceeding with the appeal, but after a date is set for a hearing.
- Councillors should not be permitted to be members of assessment review boards, so as to uphold objectivity and impartiality. All assessment review board members should be independent and neutral.

- Composite assessment review boards currently draw from a small pool of potential qualified board members.
- Composite assessment review board membership should include two Municipal Government Board representatives rather than one or three.
- Better training of composite assessment review board members is needed to fulfill their responsibilities as members of a quasi-judicial body.
 - For example, real estate expertise is currently a gap on composite assessment review boards.
 - Current training isn't sufficient to allow members to deal with political and financial conflicts.
 - The MGA should be prescriptive of the experience required to be an assessment review board member.
- The MGA should establish a pre-appeal board arbitration process. The appeal process overall should include the following steps: a review period, alternative dispute resolution, a hearing, decision, judicial review and appeal to court.
- The mediation process that the MGA currently outlines is confrontational and should be amended.
 - There should be an alternative dispute resolution component in the assessment complaint process prior to the hearing.
- There should be an auditor for assessment review boards. The purpose of an auditor should be to provide information and comment, not to overturn decisions.
 - Another model worth considering is that an auditor should have the ability to revise decisions.
- Decisions across different appeal boards are not currently binding. Decisions should be binding and follow legal precedent-setting by other courts.
 - Composite assessment review board decisions are non-binding and are not necessarily being followed.
 - Different composite assessment review boards should come to consistent decisions.
 - Appellants are forced to re-appeal year after year, which is a very expensive and inefficient process. The appeal process should not be repeated every year.
 - Assessments reset every year, so appeals and reassessments could be valid every year.
- Assessment appeals should be resolved before the tax rate is set.
- Section 295 (Duty to provide information) of the MGA, which is the section regarding duty to provide information, needs more enforcement mechanisms included in order to compel information to be provided.
 - The MGA should clarify what assessment information a municipality needs to provide upon request to an appellant, the timelines to provide the information, and the cost to request it.
 - Better access to information helps with the preparation of assessment and to defend the assessment if appealed.

- Information that is collected for assessment should remain as outlined in the current MGA to ensure it is limited to what is reasonable and relevant to the assessment.
- The MGA should not require municipalities to provide information if the request is for irrelevant information that doesn't relate to assessed value.
- The MGA should require appeals to be more specific in order to manage the volume of information requested from municipalities.
 - The MGA needs to provide enough guidance about provision of assessment information such that there is consistency between municipalities.
 - Increased transparency and more information would help reduce the amount of appeals.
- Transparency is needed both ways: from the ratepayer to the municipality and from the municipality to the ratepayers.
 - The MGA should affirm that the municipality can request information of the parties it is assessing, even if the information is not directly required for valuation.
- In Manitoba, the appeal board can place the onus on the assessor to explain the assessment, rather than placing the onus on the property owner to disprove the assessment. Adopting this provision would encourage disclosure in Alberta.
- The MGA should maintain that assessment review boards need to provide written decisions.
- There should also be a provision in the MGA for mandatory audits on assessment review board decisions. It is very costly to go to the courts when an assessment review board gets the decision wrong.
 - More audits are needed regarding how municipalities determine assessments.
 - Results of assessment audits should be published.
- Recent changes to the assessment appeal process were beneficial, specifically the new review period of 60 days and the new outcome that municipalities should work with ratepayers before an appeal process begins.
 - The City of Calgary uses the new provisions in the MGA to establish new opportunities for access to information through online tools.
 - Section 470 (Appeal) of the MGA includes a new provision that has already resulted in multiple appeals. This is not working well under the new legislation, and decisions are very subjective and inconsistent. The provision for judicial review is sufficient and the provision in Section 470 (Appeal) should be removed.
- The MGA should extend the appeals process timeline from 30 days to 40 to 45 days in order to allow administrators sufficient time to process appeals.
- A longer complaint period doesn't give more time to deal with the assessment, as the process is deadline-driven and people will always submit appeals at the last minute.
- A shorter complaint period would result in more time for core assessment work.
- The MGA should include a consistent appeals processing rate, so as to appropriately reflect the administrative costs associated with processing an appeal.

Municipal Government Board

Comments from participants included that:

- The Municipal Government Board should appoint all provincial members to local and composite assessment review boards.
- A neutral arbitrator should be considered as a first step to the Municipal Government Board process.
- Members of the Municipal Government Board should have more subject matter expertise.

Planning and Development

During the discussions surrounding assessment and taxation some discussion occurred on planning and development. The following input was received and documented related to planning and development.

Subdivision and Development Authorities and Processes

Administrative decision-making processes

Comments from participants included that:

- The MGA needs to provide municipalities with more options and flexibility to negotiate with developers before development occurs.

Appendix A: Session Agenda

MGA Review: Assessment and Taxation Technical Session

Agenda Item	Timing
1. Welcome and introductions	1:00-1:10
2. Potential topics for discussion: <u>Subject 1: Taxation and Municipal Finances</u> <ul style="list-style-type: none"> • Taxation • Municipal revenue sources • Fees and levies <u>Subject 2: Exemptions from Assessment and Taxation</u> <ul style="list-style-type: none"> • Exemptions and other special tax treatment <u>Subject 3: Market Value, Equalized and Supplementary Assessment</u> <ul style="list-style-type: none"> • Market value assessment and administration • Equalized assessment • Progressive and supplementary assessment <u>Subject 4: Industrial and Agricultural Property Assessment</u> <ul style="list-style-type: none"> • Linear property assessment • Machinery and equipment property assessment • Transportation properties • Farm property assessment <u>Subject 5: Assessment Administration</u> <u>Subject 6: Public Participation and Assessment Appeals</u> <ul style="list-style-type: none"> • Public participation • Assessment complaints and appeals • Municipal Government Board 	1:10-1:20
3. Change tables (if needed)	1:20-1:25
4. Table facilitation <ul style="list-style-type: none"> ▪ Up to three topics will be prioritized for discussion (~20 minutes each) ▪ Discussion will focus on what is working well, desired changes, and potential impacts of changes to the legislation 	1:25-2:35
5. Open discussion <ul style="list-style-type: none"> ▪ Are there any other relevant topics participants want to address? 	2:35-2:55
6. Wrap-up	2:55-3:00