




Briefing Note

Title	2017 Assessment Review
Issue	Opportunity to inform Council and Administration of the 2017 assessment roll. This presentation will showcase property inventory and residential assessment shifts compared to the 2016 assessment roll.
Previous Council Direction	None.
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none"> The Assessment Services department collects data and conducts analysis to establish and support accurate, fair, and equitable property assessments. Additionally, this information is utilized to assist internal stakeholders with decision making and establishing the annual tax rate. An overview of current inventory, assessment classes and the 2017 taxable assessment base will be provided. <ul style="list-style-type: none"> Non-residential, regulated and designated industrial property, including Linear property will be defined and changes to previous assessment roll recognized. Residential inventory will be defined, and growth, inflation, and shifts will be acknowledged. <p><u>External Communication</u></p> <ul style="list-style-type: none"> Assessment Services uses the County Connection to show areas of cyclical inspections as well as sends out individual requests for information to individual property owners to inform them that a cyclical reinspection is occurring in their area and to inform them of what information assessment services requires to complete an accurate assessment of their property. Assessment Services advertises in the Sturgeon FYI when notices have been sent out. Combined Assessment and Tax Notices will be mailed May 23, 2018. Assessment Services has its own page on the Sturgeon County website with an explanation of understanding assessment, your property taxes and assessment frequently asked questions. This

	<p>webpage also provides links to Municipal Affairs and pertinent assessment and taxation legislation.</p> <ul style="list-style-type: none"> Sturgeon Property Viewer within the Sturgeon County website provides the assessment roll and is a source for comparable property assessment review. <p><u>Relevant Policy/Legislation/Practices:</u></p> <ul style="list-style-type: none"> MGA Part 9 Assessment of Property and Part 10 Taxation Regulations <ul style="list-style-type: none"> Matters Relating to Assessment Complaints Regulation 2018 Matters Relating to Assessment Sub-classes Regulation Matters Relating to Assessment Taxation Regulation 2018 Community Organization Property Tax Exemption Regulation Qualifications of Assessor Regulation 2018 Tax Rate Bylaw 2018 Supplementary Assessment Bylaw
Implication	<p><u>Strategic Alignment:</u></p> <p><u>Strong local Governance and Regional Leadership:</u> Presentation will ensure transparency in assessment inventory and revenue exponent used to calculate the annual tax rate.</p> <p><u>Operational Excellence:</u> Through this presentation, Assessment Services will provide assurance that its processes and practices support effective engagement and professional interaction with stakeholders.</p> <p><u>Organizational:</u> None.</p> <p><u>Financial:</u> None.</p>
Follow Up Action	None.

Attachment (s)	1. Presentation (To be provided at meeting.)
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