




## Briefing Note

<b>Title</b>	<b>2018 Assessment Review</b>
<b>Issue</b>	This presentation is an opportunity to inform Council of the 2018 assessment roll used for 2019 taxation. This presentation will showcase property inventory and residential assessment shifts compared to the 2017 assessment roll.
<b>Previous Council Direction</b>	None.
<b>Report</b>	<p><u>Background Information</u></p> <ul style="list-style-type: none"><li>• 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.</li><li>• An overview of current inventory, assessment classes, and the 2018 taxable assessment base will be provided.<ul style="list-style-type: none"><li>• Non-residential, regulated and designated industrial property, including linear property will be defined and changes to previous assessment roll recognized.</li><li>• Residential inventory will be defined, and growth, inflation and shifts will be acknowledged.</li></ul></li></ul> <p><u>External Communication</u></p> <ul style="list-style-type: none"><li>• Assessment Services uses the <i>County Connection</i> publication to show areas of cyclical re-inspections as well as sends out individual requests for information to individual property owners to inform them that a cyclical re-inspection is occurring in their area. It is also utilized to inform property owners of what information Assessment Services requires to complete an accurate assessment of their property.</li><li>• Assessment Services advertises in the <i>Sturgeon FYI</i> when notices have been sent out.</li><li>• Combined Assessment and Tax Notices will be mailed May 23, 2019.</li></ul>

	<ul style="list-style-type: none"> <li>Assessment Services has a webpage on the Sturgeon County website with an explanation of understanding assessment, property taxes, and assessment frequently asked questions. This webpage also provides links to Municipal Affairs' website and pertinent assessment and taxation legislation.</li> <li>Sturgeon Property Viewer, within the Sturgeon County website, provides the assessment roll and is a source for comparable property assessment review. The 2018 assessment roll will be updated the same day notices are mailed out.</li> </ul> <p><u>Relevant Policy/Legislation/Practices:</u></p> <ul style="list-style-type: none"> <li><i>Municipal Government Act (MGA) Part 9 - Assessment of Property and Part 10 - Taxation</i></li> <li><i>Matters Relating to Assessment Complaints Regulation, 2018</i></li> <li><i>Matters Relating to Assessment Taxation Regulation, 2018</i></li> <li><i>Community Organization Property Tax Exemption Regulation</i></li> <li><i>Municipal Assessor Regulation</i></li> <li><i>Qualifications of Assessor Regulation</i></li> <li>2019 Tax Rate Bylaw</li> <li>2019 Supplementary Assessment Bylaw</li> </ul>
<b>Implication</b>	<p><u>Strategic Alignment:</u></p> <p><u>Strong Local Governance and Regional Leadership:</u></p> <p>Presentation will ensure transparency in assessment inventory and revenue exponent used to calculate the annual tax rate.</p> <p><u>Operational Excellence:</u></p> <p>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></p> <p>None.</p> <p><u>Financial:</u></p> <p>None.</p>
<b>Follow Up Action</b>	None.

<b>Attachment (s)</b>	Presentation
<b>Report Reviewed by:</b>	 Arla Pirtle, AMAA, CAE Manager, Assessment Services   Rick Wojtkiw, General Manager, Corporate Support   Reegan McCullough, County Commissioner – CAO