

Branch — Assessment and Taxation

Introduction

The objective of the Assessment and Taxation Branch is to ensure fair and transparent application of provincially legislated assessment and taxation functions critical to meeting the approved taxation requirements to fund City programs, services and the provincial education requisition.

Assessment and Taxation prepares annual market value assessments for all properties, including amended and supplementary assessments, and defends assessment complaints/appeals. It is responsible for taxation billing and collection for municipal and provincial education taxes, including administration of a monthly payment program.

Overall, Alberta's system is touted as a world leader in its approach to assessment. The Assessment and Taxation Branch values a continuous improvement model and is identifying areas of further legislative improvement.

This year the Branch engaged in a dialogue with the Province regarding assessment practices with an aim to improve underlying provincial legislation governing the City of Edmonton. Municipal recommendations have been forwarded to produce efficiencies and provide for greater municipal flexibility. These recommendations are currently being reviewed by the Province.

A Municipal Government Act (MGA) review is going forward as the Province develops issue papers for public discussion. The Branch anticipates providing more detailed input once public consultations begin in early 2014. Assessment and Taxation is working in close conjunction with both Intergovernmental and External Affairs, and the Law Branch to ensure Edmonton's interests are advanced.

With the provincial government promising sustained attention to MGA revisions over the coming years, the Branch hopes to make several amendments that will improve the fairness, transparency, efficiency and stability of the assessment and taxation system in Alberta.

Highlights for 2014 include:

- Working with the Province through the MGA review process
- Ensuring movement forward on issues important to the City of Edmonton
- Implementation of "Pictometry" mapping software



Branch — Assessment and Taxation

Approved 2014 Budget – Branch Summary (\$000)

	2012 Actual	2013 Budget	2014 Budget	\$ Change '13-'14	% Change '13-'14
Revenue & Transfers					
User Fees, Fines, Permits, etc.	\$ -	\$ -	\$ -	\$ -	-
Grants	16	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Total Revenue & Transfers	16	-	-	-	-
Expenditure & Transfers					
Personnel	15,908	17,162	17,512	350	2.0
Materials, Goods & Supplies	619	675	649	(26)	(3.9)
External Services	1,197	1,797	1,798	1	0.1
Fleet Services	-	-	-	-	-
Intra-municipal Services	892	673	657	(16)	(2.3)
Utilities & Other Charges	393	448	440	(8)	(1.8)
Transfer to Reserves	-	-	-	-	-
Subtotal	19,009	20,755	21,057	302	1.5
Intra-municipal Recoveries	-	-	-	-	-
Total Expenditure & Transfers	19,009	20,755	21,057	302	1.5
Net Operating Requirement	\$ 18,993	\$ 20,755	\$ 21,057	\$ 302	1.5
Full-time Equivalents	187.2	189.2	189.2	-	-

Budget Changes for 2014

Expenditures & Transfers - Changes

Personnel \$350

Movement toward job rate is \$237 and changes in benefits of \$113.

Material, Goods & Supplies (\$26)

Decrease in copier maintenance and desktop support cost.

External Services \$1

Increase relates to legal services inflation.

Intra-municipal Services (\$16)

Decrease in on-demand building maintenance; human resources and custodial services offset by increase in parking cost.

Utilities & Other Charges (\$8)

Reductions in printing and telephone charges.

Full-time Equivalents - Changes

There are no changes in FTEs.

Branch — Assessment and Taxation

Approved 2014 Budget – Program Summary (\$000)

Program Name - Assessment

Link to 10-Year Strategic Goals



Results to be Achieved

Effectively prepare, communicate and defend annual market value assessments. Report assessment information to the Province for the purposes of equalized assessment and audit requirements. To meet or exceed legislated provincial valuation standards.

Cost Drivers

Costs are driven by the volume of accounts, Assessment Review Board complaints and inquiries.

Service Standards

Assessment is regulated by Part 9 of the Municipal Government Act (MGA). The branch prepares assessment for over 340,000 properties annually. This year, it handled 1,938 Assessment Review Board (ARB) complaints and over 5,000 inquiries.

Resources (\$000)	2012 Actual	2012 Budget	2013 Budget	2014 Budget
Revenue & Transfers	\$ -	\$ -	\$ -	\$ -
Expenditure & Transfers	16,602	17,163	18,180	18,603
Subtotal	16,602	17,163	18,180	18,603
Intra-municipal Recoveries	-	-	-	-
Net Operating Requirement	\$ 16,602	\$ 17,163	\$ 18,180	\$ 18,603
Management		3.0	3.0	3.0
Professional/Technical/Union Exempt		8.0	8.0	8.0
Union		136.7	139.7	139.7
Temporary		2.5	2.5	2.5
Full - Time Equivalents		150.2	153.2	153.2

2013 Services

- provide fair and accurate valuations for property and business owners
- ensure valuations meet or exceed provincially legislated standards
- defend assessment complaints at the ARB and appeals through the provincial court system
- regularly report assessment information to the Province for audit, equalization, education requisition and other purposes
- respond to inquiries related to assessment
- provide amended and supplemental assessment notices as required
- resolve valuation issues prior to, or during the assessment review period to reduce ARB complaints

Changes in Services for 2014

No planned changes in services for 2014.

Branch — Assessment and Taxation

Approved 2014 Budget – Program Summary (\$000)

Program Name - Tax

Link to 10-Year Strategic Goals



Results to be Achieved

Ensure City meets budget targets via tax collection and enforcement. Administers monthly payment program and maintains accurate property ownership information and records.

Cost Drivers

Costs are driven by the volume of accounts and inquiries.

Service Standards

Taxation is regulated by Part 10 of the Municipal Government Act (MGA). In 2013, it handled over 100,000 enquiries via phone, fax, e-mail and walk-ins.

Resources (\$000)	2012 Actual	2012 Budget	2013 Budget	2014 Budget
Revenue & Transfers	\$ 16	\$ -	\$ -	\$ -
Expenditure & Transfers	2,407	2,647	2,575	2,454
Subtotal	2,391	2,647	2,575	2,454
Intra-municipal Recoveries	-	-	-	-
Net Operating Requirement	\$ 2,391	\$ 2,647	\$ 2,575	\$ 2,454
Management		1.0	1.0	1.0
Professional/Technical/Union Exempt		2.0	2.0	2.0
Union		34.0	33.0	33.0
Temporary				
Full - Time Equivalents		37.0	36.0	36.0

2013 Services

- provide accurate and timely annual, amended and supplementary tax notices
- manage the collection of property and BRZ taxes according to legislative provisions
- assists in the preparation of the City's Long Range Financial Plan
- administer the Monthly Tax Payment Program and other Council approved programs
- respond to inquiries related to taxation

Changes in Services for 2014

No planned changes in services for 2014.