

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 internal process and legislative improvement.

This year, the Branch is continuing to engage in a dialogue with the Province regarding assessment and taxation practices with an aim to improve underlying provincial legislation governing the City of Edmonton. Municipal recommendations focused on generating efficiencies and providing for greater municipal flexibility have been submitted to the Province for consideration. These recommendations are currently being reviewed by the Province.

The Government of Alberta's open consultation process for receiving public and stakeholder feedback on changes needed to the *Municipal Government Act (MGA)* officially closed on June 13, 2014. As the review continues, the Province has released its *Summary of Input and Identified Issues* based on the feedback it received through its regional consultation sessions. Municipal Affairs has committed to having new legislation introduced in the spring of 2015. The Branch anticipates providing more detailed input as the Province works through legislative changes. Assessment and Taxation is working in close conjunction with both the City of Edmonton's Intergovernmental and External Affairs and Law Branches as well as other municipalities to ensure Edmonton's interests are understood and advanced.

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

Highlights for 2015 include:

- Working with the Province through the MGA review process
- Integration of "Pictometry" into Assessment and Taxation's business practices



Branch — Assessment and Taxation

Approved 2015 Budget – Branch Summary

(\$000)	2013 Actual	2014 Budget	2015 Budget	\$ Change '14-'15	% Change '14-'15
Revenue & Transfers					
User Fees, Fines, and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Total Revenue & Transfers	-	-	-	-	-
Expenditure & Transfers					
Personnel	16,011	17,548	17,107	(441)	(2.5)
Materials, Goods, and Supplies	882	649	620	(29)	(4.5)
External Services	1,274	1,323	2,191	868	65.6
Fleet Services	-	-	-	-	-
Intra-municipal Charges	1,134	1,132	1,097	(35)	(3.1)
Utilities & Other Charges	365	440	435	(5)	(1.1)
Transfer to Reserves	-	-	-	-	-
Subtotal	19,666	21,092	21,450	358	1.7
Intra-municipal Recoveries	-	-	-	-	-
Total Expenditure & Transfers	\$19,666	\$21,092	\$21,450	\$358	1.7
Net Operating Requirement	\$19,666	\$21,092	\$21,450	\$358	1.7
Full-time Equivalents	189.2	189.2	189.2	-	-

Branch — Assessment and Taxation

Budget Changes for 2015

(\$000)

Expenditures & Transfers - Changes

Personnel (\$441)

Movement toward job rate and changes in benefits offset by a transfer of budget to align with actual spending.

Materials, Goods & Supplies (\$29)

(\$45) decrease in photocopier cost due to alternative use of computers in the Assessment Review Board appeal processes, offset by \$16 increase in computer software maintenance.

External Services \$868

Re-allocation of budget to fund several initiatives such as branch review of functions and processes; review of the TACS system; automation of appeal documents use in the Assessment Review Board; training and staff required for the Transformation initiatives.

Intra-municipal Charges (\$35)

(\$38) decrease due to less service requirements for building maintenance offset by \$3 increase in parking charges.

Utilities & Other Charges (\$5)

Decrease due to less requirements for use of communication devices.

Full-time Equivalents - Changes

There are no changes to the Full Time Equivalency.

Branch — Assessment and Taxation

Approved 2015 Budget – Program Summary

Program Name - Assessment Operations

Link to 10-Year Strategic Goals



Results to be Achieved

Support the city's financial sustainability by effectively preparing and communicating annual market value assessments to property owners, defending market value assessments and reporting assessment information to the Province.

Cost Drivers

Costs are driven by the volume of property accounts, development permits, complaints/appeals at the Assessment Review Board and legislated reporting requirements.

Service Standards

Assessment is regulated by Part 9 of the Municipal Government Act (MGA). The branch prepares assessment for over 354,500 properties, 1,775 Assessment Review Board (ARB) complaints and over 2,600 inquiries during the assessment review period.

Resources (\$000)	2013 Actual	2013 Budget	2014 Budget	2015 Budget
Revenue & Transfers	\$ -	\$ -	\$ -	\$ -
Expenditure & Transfers	17,376	18,180	18,631	18,959
Subtotal	17,376	18,180	18,631	18,959
Intra-municipal Recoveries	-	-	-	-
Net Operating Requirement	\$ 17,376	\$ 18,180	\$ 18,631	\$ 18,959
Management		3.0	3.0	3.0
Professional/Technical/Union Exempt		8.0	8.0	9.0
Union		139.7	139.7	139.7
Temporary		2.5	2.5	2.5
Full - Time Equivalents		153.2	153.2	154.2

2014 Services

- Provide fair and accurate property valuations for property owners
- Provide amended and supplemental assessment notices as required
- Resolve valuation issues in advance of, or during the assessment review period to reduce ARB complaints
- 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
- Ensure valuations meet or exceed provincially legislated standards
- Respond to inquiries related to assessment in a timely manner

Changes in Services for 2015

No planned changes for 2015.

Branch — Assessment and Taxation

Approved 2015 Budget – Program Summary

Program Name - Taxation

Link to 10-Year Strategic Goals



Results to be Achieved

Ensure City meets budget targets through accurate and timely billing and collection of property taxes, local improvements and other charges. Maintain accurate and timely updates to ownership records and property information. Administer the monthly payment program. Collect tax arrears according to the provisions of the Municipal Government Act

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 2014, it administered monthly payments for 106,000 accounts, 61,000 accounts paid by mortgage companies and over 100,000 inquiries by phone (311), fax, e-mail and walk-ins.

Resources (\$000)	2013 Actual	2013 Budget	2014 Budget	2015 Budget
Revenue & Transfers		\$ -	\$ -	\$ -
Expenditure & Transfers	2,290	2,575	2,461	2,491
Subtotal	2,290	2,575	2,461	2,491
Intra-municipal Recoveries	-	-	-	-
Net Operating Requirement	\$ 2,290	\$ 2,575	\$ 2,461	\$ 2,491
Management		1.0	1.0	1.0
Professional/Technical/Union Exempt		2.0	2.0	2.0
Union		33.0	33.0	32.0
Temporary				
Full - Time Equivalents		36.0	36.0	35.0

2014 Services

- Prepare and bill accurate and timely annual, amended and supplementary tax notices
- Manage the collection of property and BRZ taxes according to legislative provisions
- Administer the Monthly Tax Payment Program and other Council approved programs
- Calculate the property tax rates, prepare bylaws for tax rates, penalties and interest, and fees for service.
- Administer the tax sale for The City of Edmonton
- Enforce collection of past due taxes according to legislative provisions
- Provide accurate and times responses to inquiries related to taxation
- Assist in the preparation of the City's Long Range Financial Plan

Changes in Services for 2015

No planned changes for 2015.

Branch — Assessment and Taxation

Branch Performance Measures

The following performance measures are intended to provide an example of some of the measures that the Branch is currently monitoring. Since services provided within the Branch are very diverse, the measures are not intended to represent the Branch overall.

Effectiveness measures whether the Branch is effective in achieving its desired outcomes.

Efficiency measures how well resources are being used to produce a service or product.

Measure Type	Key Outcome (from Mandate)	Performance Measure	Target	Actual (year & result)
Effectiveness	Program: Taxation Property tax collection as of year-end	% of tax levy	98%	98.1% (2013)
Efficiency	Program: Assessment Improved turnaround time on inquiries during Complaint period	Inquiry response time (311 tickets received during complaint period)	100% within 3 days	90% (2014)

Branch — Corporate Strategic Planning

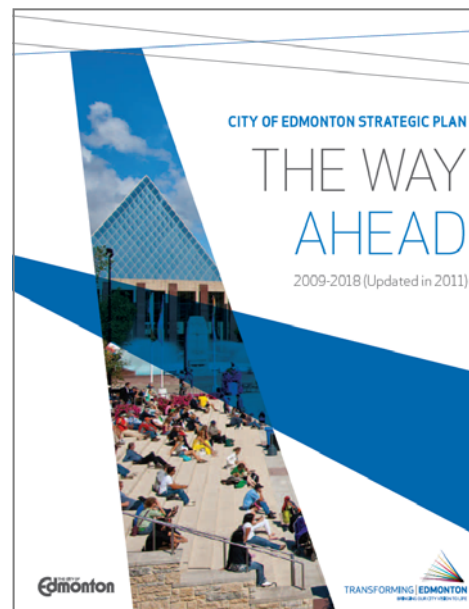
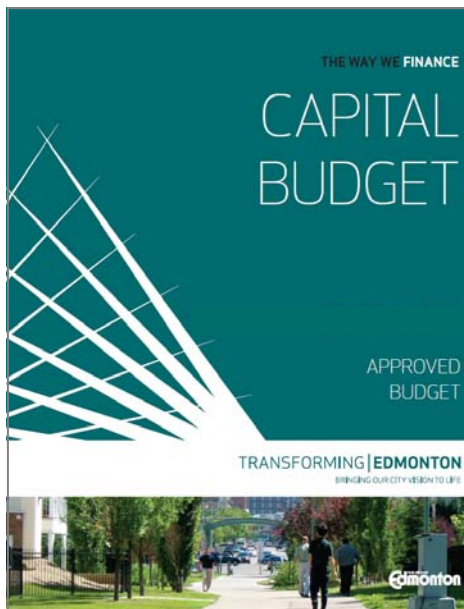
Introduction

Corporate Strategic Planning provides leadership and drives the integration and coordination of the City's strategic planning process with an emphasis on ensuring the achievement of Council's Strategic Plan, *The Way Ahead*. The alignment between planning and outcome achievement is focused through the performance measurement process led by this Branch.

Corporate Strategic Planning also plays a lead role in the evolution and continued implementation of the City infrastructure strategy through the development and use of a variety of innovative infrastructure asset management tools to ensure that programs to renew, upgrade, and expand infrastructure assets are sustainable and support the city's plans and priorities. Incorporating an integrated and strategic approach, the branch assists Council in the optimization of investment in infrastructure and aids Council in capital planning to develop a long term view of Edmonton's infrastructure needs. This branch leads the development of the ten-year Capital Investment Agenda which identifies the City's longer term capital projected requirements and the four-year Capital Budget for Council approval.

Corporate Strategic Planning also monitors the ever changing economic environment and prepares the Economic Indicator Report, Municipal Price Index & Neighbourhood Renewal Price Index reports, short- and long-term forecasts which include demographic & social issues for the city and region.

This branch also facilitates a corporate business improvement program that enables the City of Edmonton to continuously improve services to citizens. The Business Process Management section helps to increase organizational effectiveness and efficiencies, improve business processes, reduce costs and increase revenues, and communicate the results to Council and citizens.



Branch — Corporate Strategic Planning

Approved 2015 Budget – Branch Summary

(\$000)	2013 Actual	2014 Budget	2015 Budget	\$ Change '14-'15	% Change '14-'15
Revenue & Transfers					
User Fees, Fines, and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Total Revenue & Transfers	-	-	-	-	-
Expenditure & Transfers					
Personnel	3,869	4,521	4,652	131	2.9
Materials, Goods, and Supplies	29	36	46	10	27.8
External Services	264	527	527	-	-
Fleet Services	-	-	-	-	-
Intra-municipal Charges	55	47	47	-	-
Utilities & Other Charges	21	40	40	-	-
Transfer to Reserves	-	-	-	-	-
Subtotal	4,238	5,171	5,312	141	2.7
Intra-municipal Recoveries	(55)	-	-	-	-
Total Expenditure & Transfers	\$ 4,183	5,171	5,312	141	2.7
Net Operating Requirement	\$4,183	\$5,171	\$5,312	\$141	2.7
Full-time Equivalents	34.0	35.0	35.0	-	

Budget Changes for 2015

(\$000)

Expenditures & Transfers - Changes

Personnel \$131

Movement toward job rate and changes in benefits.

Materials, Goods & Supplies \$10

The increase relates to subscriptions in APQC- American Productivity & Quality Center.

Full-time Equivalents - Changes

There are no changes to Full Time Equivalency.