

2016 CALGARY ASSESSMENT REVIEW BOARD APPOINTMENTS

EXECUTIVE SUMMARY

The terms of all Calgary Assessment Review Board (ARB) members expire on 2015 December 31. As a result, appointments for members to the 2016 Calgary ARB are required. Council approval is required to update the Calgary Assessment Review Boards Bylaw.

CITY CLERK'S RECOMMENDATION(S)

That Council:

1. Consider the ARB interview panel's recommendation to appoint the individuals included in Attachment 2 as citizen members to serve on the Assessment Review Board for 2016;
2. Give three readings to the proposed Bylaw 49M2015 (Attachment 1) to appoint members to the Calgary Assessment Review Boards for 2016;
3. Direct that this report and Attachment 1 remain confidential under Sections 24(1)(a), 24(1)(d) and 23(1)(a) of the *Freedom of Information and Protection of Privacy Act* until Council rises and reports at the 2015 December 07 Combined Meeting of Council; and,
4. Direct that Attachments 2, 3, 5 and 6 remain confidential under Subsections 17(1) and 17(4)(d) of the *Freedom of Information and Protection of Privacy Act*.

PREVIOUS COUNCIL DIRECTION / POLICY

Members of the Calgary Assessment Review Board are appointed under terms of the *Municipal Government Act* (MGA) and the Calgary Assessment Review Boards Bylaw, 25M2010, as amended. The MGA requires municipalities to establish, by bylaw, one or more local assessment review boards, no later than on receipt of a complaint against an assessment.

The *Matters Relating to Assessment Complaints Regulation* (MRAC) establishes that assessors, tax agents and municipal employees cannot be ARB members. Members of the ARB must be 18 years of age or older, be a Canadian citizen who has resided in Alberta for six consecutive months prior to the date of their application, and a current resident of Calgary.

Provisions of Bylaw 25M2010, provide leadership to the Board through Council's appointment of a General Chairman.

BACKGROUND

Municipalities must appoint three people to each local assessment review board; prescribe the term of office, the manner in which vacancies are to be filled, and the remuneration and expenses payable to members. Municipalities must also appoint two local members to Composite Assessment Review Boards which are chaired by members of the Alberta Municipal Government Board. Municipalities are also empowered, under provisions of the MGA and MRAC, to establish one-member Local Assessment Review Boards to hear and decide procedural and administrative matters not bearing directly on the merits of an assessment or property tax notice.

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The Calgary ARB seeks members who have appropriate subject-matter expertise in areas such as: assessment, property management, development, appraisal, real estate, or law. Candidates who are the best fit and whose capabilities complement the Board are recommended for appointment by the Board's interview panel. The time commitments for ARB members are high: hearings are held daily from as early as April until the beginning of December each year. Members conduct assessment review hearings regularly during that time as well as write decisions.

MRAC requires that all assessment review board members must successfully complete a training program (now provided by the Alberta Municipal Government Board), and also that they successfully complete a refresher training program every 3 years.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

External candidates were screened and interviewed by a panel composed of the incumbent General Chairman and the Board's two Vice-Chairs. The panel independently reviewed the resumes of the applicants, shortlisted and interviewed candidates, and assessed the qualifications of applicants for suitability to the Board.

The interview panel advises that interviews are a valuable screening tool, as they help the panel members evaluate the candidates' qualifications and the degree of commitment they might be expected to contribute to the work of the ARB. Interviews also give candidates an opportunity to have their questions answered and be informed of the anticipated time commitment required.

Thirty-five of the 36 incumbent board members applied for reappointment. Thirty-four incumbent board members have been assessed by the Board's General Chairman as performing at a satisfactory level and are recommended for reappointment. An exit interview of the member who did not apply for reappointment was conducted by the Manager of Quasi-Judicial Boards. As a result, suggestions to improve the communication of the time commitment expected of members and to improve member orientation will be actioned for 2016.

Thirteen external candidates applied for membership on the Board, 10 of which were short-listed and interviewed by the panel. The Board's recommendation that Council appoint seven new members in addition to the reappointment of 34 incumbents would enlarge the size of the Board from its current size of 37 to a total of 41 members. The Board's reasons for recommending seven new members include the risk of losing members during the upcoming year, and concern that the volume of assessment complaints may increase in 2016 (Attachment 2).

In making its recommendations, the Board's interview panel has been alive to the benefit of having a diversity of perspectives and subject-matter expertise to draw upon. A breakdown of the Board's proposed subject matter expertise is contained in Attachment 3.

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Stakeholder Engagement, Research and Communication

Letters were mailed to current members to solicit their interest in reappointment. The deadline for submission of applications was 2014 October 10.

Advertising, notices or articles inviting applications for membership to the 2016 Calgary ARB appeared as follows:

- Calgary Herald - 2015 October 1 (Attachment 7)
- Calgary Metro News – 2015 October 1
- CREBNow – 2015 September 25 and 2015 October 2
- CREBTalk – 2015 October 2
- Calgary Herald Mobile banners + website
- Twitter – promoted tweets for each board, in addition to tweets from City of Calgary and members of Council
- Paid and unpaid Facebook posts
- LinkedIn
- Calgary.ca
- Calgaryarb.ca
- Federation of Calgary Communities Newsletter
- Community Newsletters
- Council broadcast splash screens

Candidates were referred to either the Quasi-Judicial Boards website, calgary.ca/tribunals, or to the Board's website, www.calgaryarb.ca, where additional detailed information about membership on the ARB was available during the recruitment period.

Strategic Alignment

The recommendations in this report align with Council's priority relating to a well-run city.

Social, Environmental, Economic (External)

None.

Financial Capacity

Current and Future Operating Budget:

None.

Current and Future Capital Budget:

None.

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Risk Assessment

Council has a statutory obligation to appoint assessment review boards to hear complaints of assessments issued in 2016, pursuant to the requirements of the MGA. The latest it may begin to do so is on receipt of a complaint and, based on trends in past years, this is likely to be early in January 2016. Delays in appointing a full complement of board members could complicate arrangements for mandatory member training, jeopardize continuity of the Board's leadership, and significantly delay scheduling of assessment review proceedings. Delays in concluding assessment reviews can prolong uncertainty of some of The City's annual tax revenue and therefore obstruct timely financial management and business planning.

REASON(S) FOR RECOMMENDATION(S):

The ARB interview panel recommends that seven new external members be appointed to the Board along with the reappointment of 34 incumbent members.

The expansion of the Board's membership through these appointments will mitigate the operational risks associated with losing members during the year, or changes in their availability to conduct hearings and write decisions. The proposed composition of Assessment Reviews Boards for the 2016 year is provided in the Schedules to the attached amending bylaw.

ATTACHMENT(S)

1. Bylaw 49M2015, a proposed bylaw to amend Bylaw 25M2010 to appoint members to the Calgary Assessment Review Boards for 2016.
2. General Chairman's letter regarding appointment recommendations (distributed in advance)
3. 2016 ARB applicants background and experience matrix
4. 2015 Calgary Assessment Review Board member biographies
5. Applications of the recommended candidates (distributed in advance)
6. Applications of the non-recommended candidates (distributed in advance)
7. Calgary Herald advertisement