

Background and Previous Council Direction

Background

In October 2020, the Corporate Organizational Realignment project was introduced to Council. In the time since, the realignment progressed through various stages of design and implementation, with the intended result of a redesigned corporate structure that aligns related functions under integrated departments and business units. The redesigned corporate structure was deployed in August 2022, and included the merger of Assessment & Tax. Prior to the realignment, Assessment was a standalone business unit, while the Taxation service was entirely housed in the Finance business unit.

Below under “Previous Council Direction” are examples of other governance changes made to bylaws to reflect the post-realignment structure, as well as the previous direction regarding Bylaws 49M2007 (Municipal Assessor) and 34M2021 (CFO, City Treasurer, Deputy City Treasurer).

Previous Council Direction

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2023 October 17	C2023-1063	<p>City Manager Bylaw Updates</p> <p>In October 2023, Council approved Bylaw 45M2023, which amended all City of Calgary bylaws to change the term “City Manager” to “Chief Administrative Officer” wherever it occurred, including in section 3 of Bylaw 34M2021 (Note: the amendment of Bylaw 34M2021 by Bylaw 45M2023 is not yet reflected in an Office Consolidation, so the term “City Manager” still appears in Attachment 5 of this Report, but has already been amended).</p>
2022 October 18	EC2022-1024	<p>Amendments to Reflect Organizational Changes and Consolidate Historic Bylaws into One City Manager Bylaw</p> <p>In October 2022, the City Manager’s Office recommended further bylaw amendments to ensure consistencies in the City’s delegation framework, and to repeal-and-replace the previous City Manager Bylaw 8M2001 to modernize and update it to coincide with the realignment. Council approved these bylaw amendments as recommended.</p>
2021 December 06	C2021-1619	<p>Amendment to Various Bylaws to Reflect Organization Realignment</p> <p>In December 2021, Law and Legislative Services reported to Council, recommending a series of bylaw amendments through Bylaw 72M2021, which amended more than 27 bylaws to adjust position titles and definitions to better align them with the post-realignment structure. Council approved these bylaw amendments as recommended.</p>

2021 May 10	PFC2021-0559	<p>Designated Officer Bylaw and Banking Delegation of Authority</p> <p>In May 2021, Council approved Bylaw 34M2021 continuing the position of City Treasurer and establishing the positions of Chief Financial Officer and Deputy City Treasurers as designated officers. This modernized The City’s banking governance and reflected updated job titles.</p>
2020 October 05	C2020-1107	<p>Rethink to Thrive, Organization Realignment</p> <p>In October 2020, City Manager David Duckworth provided a verbal report to Council to lay out the vision and foundation for the new corporate structure.</p>
2017 December 18	PFC2017-1127	<p>City Assessor Bylaw Amendment</p> <p>In December 2017, Council approved Bylaw 48M2017, which further amended Bylaw 49M2007 in response to amendments to the Municipal Government Act which took effect on 2018 January 01, primarily to change terminology from “assessor” to “municipal assessor.”</p>
2016 February 22	C2016-0181	<p>Amendments to Bylaws 31M2004 and 49M2007</p> <p>In February 2016, Council approved Bylaw 15M2016, which amended Bylaw 49M2007 to reflect changes in responsibilities and reporting relationships.</p>
2007 November 26	PAC2007-15	<p>Appointment of City Assessor – (Personnel and Labour)</p> <p>In November 2007, Council approved Bylaw 49M2007, creating the designated officer position of Municipal Assessor and delegated the appointment and accountability of the Municipal Assessor, which was previously appointed directly by Council.</p>

Bylaws, Regulations, Council Policies

The existing bylaws to be amended by the proposed bylaws in this report are accompanied by other bylaws and regulations under the *Municipal Government Act* that relate to the duties and functions of the Municipal Assessor.

Below are a few of these bylaws and regulations either mentioned directly in the rest of this report, or relevant to updating governance because of the corporate realignment. No immediate action is required regarding these bylaws or regulations, and they are included for added context only.

- [Tax Instalment Payment Plan \(TIPP\) Bylaw 9M2002](#) was amended on November 2, 2022 as identified above under Previous Council Direction, which included designating the City Assessor as the “Tax Collector” responsible for administering the TIPP program, instead of the City Treasurer.
- [Matters Relating to Assessment and Taxation Regulation, 2018, Alta Reg 203/2017](#), which elaborates on certain roles and responsibilities of the City Assessor, such as those relating to assessment standards and information sharing.

- [**Community Organization Property Tax Exemption Regulation, Alta Reg 182/1998**](#), which governs property tax exemptions for non-profit and other community organizations – largely administered by the Municipal Assessor and Assessment & Tax.
- [**Business Improvement Area Regulation, Alta Reg 93/2016**](#), which governs the establishment and operation of business improvement areas, including the processes by which Council establishes business improvement area taxes and tax rates and by which the Municipal Assessor assesses, and collects taxes for, properties within business improvement areas.