

## City Assessor Bylaw Amendment

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### EXECUTIVE SUMMARY

As a result of amendments to the *Municipal Government Act* (MGA) which will take effect on 2018 January 01, Council approval is required to update Bylaw 49M2007.

#### ADMINISTRATION RECOMMENDATION:

That the Priorities and Finance Committee recommends:

1. That Council give three readings to the proposed Appointment of Municipal Assessor bylaw.
2. That Report PFC2017-1127 be forwarded to the 2017 December 18 Regular Meeting of Council.

#### RECOMMENDATION OF THE PRIORITIES AND FINANCE COMMITTEE, DATE 2017 DECEMBER 05:

That Council give three readings to the proposed Appointment of Municipal Assessor **Bylaw 48M2017**.

### PREVIOUS COUNCIL DIRECTION / POLICY

On 2007 November 26, Council approved Bylaw 49M2007 establishing the position of City “assessor” as a designated officer pursuant to section 210 of the MGA.

On 2016 February 22, through Bylaw 15M2016, Council amended sections 2 and 3 of Bylaw 49M2007 to have the Chief Financial Officer to (a) grant the Chief Financial Officer authority to appoint the City Assessor and (b) provide that the City Assessor is accountable to the Chief Financial Officer.

### BACKGROUND

Section 284(1)(d) of the MGA defines “assessor” as a qualified person appointed by the municipality to the position of a designated officer to carry out assessment duties defined in the MGA. Through amendments to the MGA in 2016, section 284.2 of the MGA states a municipality must appoint a person to the designated officer position of “municipal assessor”. A pending amendment to MGA section 284(1)(d), to take effect on 2018 January 01, will add the term “municipal assessor” to the definition of “assessor”.

Bylaw 49M2007 has to date provided authority for The City’s Assessor, as a designated officer, to exercise the powers, duties, and function to annually prepare The City’s assessment rolls. The Bylaw currently does not refer to an appointment of a “municipal assessor”.

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The last appointment of a City Assessor for Calgary was in 2013, by then City Manager Owen Tobert, whereby City Assessor Nelson Karpa was appointed, effective 2013 January 14, and introduced to Council on 2013 February 05.

The current Acting City Assessor is Harvey Fairfield.

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

The pending amendment to section 284(1)(d) and the current section 284.2 refer to a “municipal assessor”. Bylaw 49M2007 should thus be amended to reflect the terminology used in the MGA.

### **Stakeholder Engagement, Research and Communication**

n/a

### **Strategic Alignment**

n/a

### **Social, Environmental, Economic (External)**

n/a

### **Financial Capacity**

#### ***Current and Future Operating Budget:***

Property and business tax revenues are a source of funding for current operating fiscal plans. A Bylaw 49M2007 that is compliant with the MGA allows The City to prepare, communicate and defend assessments used towards property and business taxation.

#### ***Current and Future Capital Budget:***

Property and business tax revenues are a source of funding for current capital fiscal plans. A Bylaw 49M2007 that is compliant with the MGA allows The City to prepare, communicate and defend assessments used towards property and business taxation.

### **Risk Assessment**

Not approving the proposed bylaw may result in The City not having a duly appointed Municipal Assessor to carry out the duties and responsibilities of an “assessor” under the MGA, as in effect 2018 January 01.

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**REASON(S) FOR RECOMMENDATION(S):**

The recommendations to replace the term Assessor with Municipal Assessor in the bylaw and related bylaw amendments, ensures an amended Bylaw 49M2007 reflects new wording in the MGA coming into effect 2018 January 01.

**ATTACHMENT(S)**

1. Attachment 1 – **Proposed Bylaw 48M2017**