

Activities Summary

No.	Date	Action	Description
I. INFORMATION GATHERING			
1. CITY SOURCES			
A.	2013/06/23 To 2013/06/25	Information Gathering: Map: Evacuated Properties	<ul style="list-style-type: none"> The evacuation zone was identified and mapped by Information & Infrastructure Services.
B.	2013/06/24 To 2013/11/15	Information Gathering: Remediation permits	<ul style="list-style-type: none"> Remediation permits for flood affected properties were identified using Development & Building Approvals data. To date, 106 commercial / multi-residential permits, 91 residential improvement permits and one new residential construction permit have been issued to property located in the overland flood area.
C.	2013/06/24 To 2013/11/15	Information Gathering: Demolition permits	<ul style="list-style-type: none"> 32 demolition permits for flood affected properties were identified using Development & Building Approvals data.
D.	2013/09/25	Information Gathering: Map: 2013 June 22 Orthophoto with Parcels	<ul style="list-style-type: none"> A City of Calgary map of flooded parcels was created based on a flyover conducted between 8:00 a.m. and 9:30 a.m. on 2013 June 22. This was provided by Information & Infrastructure Services.
E.	2013/09/30	Information Gathering: DBA Site Inspection Notes	<ul style="list-style-type: none"> DBA provided a list of notes taken during the course of their site inspections of flood affected properties.
F.	2013/10/24	Information Gathering: Map: Pre and Post Flood Orthophotography 20120923 & 20130811	<ul style="list-style-type: none"> Assessment identified properties along the river with land erosions for potential measurement adjustments. These maps were provided by Information & Infrastructure Services.
2. PROVINCIAL SOURCES			
A.	2013/07/25 2013/09/18 2013/11/25	Information Gathering: Provincial and Municipal	<ul style="list-style-type: none"> Discussed valuation strategies regarding how to approach 2014 assessment rolls in relation to the flood. Meetings were held with Alberta Municipal Affairs, Airdrie, Canmore,

Activities Summary

No.	Date	Action	Description
		Assessment Jurisdiction Meetings	Medicine Hat, Foothills County, Rockyview County, Okotoks, and Mountainview County.
B.	2013/09/09	<u>Information Gathering:</u> Map: Provincial Floodway / Flood Fringe	<ul style="list-style-type: none"> This map outlining the boundaries of the floodway and flood fringe areas in Calgary was provided by the Government of Alberta.
C.	2013/10/24	<u>Information Gathering:</u> Municipal Affairs Disaster Recovery Inspection Information	<ul style="list-style-type: none"> Alberta Municipal Affairs provided information for some properties collected by the provincial inspectors. This information was reconciled into Assessment's records and referenced to determine the extent of damage to individual properties.
3. MARKET SOURCES			
A.	2013/06/24 To 2013/11/15	<u>Information Gathering:</u> Sales	<ul style="list-style-type: none"> Public and private sales as well as listings through MLS were gathered. A total of 23 sales and 44 listings in the overland flooding areas were gathered.
4. CUSTOMER FEEDBACK			
A.	2013/09/09 To 2013/11/15	<u>Information Gathering:</u> Returned residential property assessment surveys	<ul style="list-style-type: none"> 3,290 assessment surveys mailed to residential property owners identified as having a high likelihood of sustained physical damage from overland flooding. The surveys asked for details pertaining to changes in physical condition of property due to the flood and provided an opportunity for property owners to discuss information with Assessment staff pertaining to flood impacts. As of November 15, 1,507 (46 per cent) impact assessment surveys have been returned to and received by Assessment.
B.	2013/06/23 To 2013/11/15	<u>Information Gathering:</u> Customer inquiries	<ul style="list-style-type: none"> 193 customer inquiries to Assessment related to the flood. 14 in-person meetings related to the flood. 22 phone appointments related to the flood.
C.	2013/10/23 To 2013/11/15	<u>Information Gathering:</u> Returned condominium common property assessment surveys	<ul style="list-style-type: none"> 62 assessment surveys mailed to condominium boards and managers. The assessment survey included questions related to changes in physical condition to common property. As of November 15, 26 per cent of condominium common property as have been returned and received by Assessment.

Activities Summary

No.	Date	Action	Description
5. SITE INSPECTIONS			
A.	2013/08/30	<u>Information Gathering:</u> Preliminary community inspections	<ul style="list-style-type: none"> Assessment staff drove affected areas to obtain preliminary data. Areas of particularly severe flooding were identified.
B.	2013/09/19 To 2013/11/22	<u>Information Gathering:</u> Detailed community inspections	<ul style="list-style-type: none"> Assessment staff walked each street within communities that experienced overland flooding to identify the extent of damage that each property sustained. The exterior of each property was viewed and specific properties were identified for further inspection.
6. CASE STUDIES – NATURAL DISASTER / FLOODS			
A.	2013/08/08 To 2013/08/23	<u>Information Gathering:</u> Research of assessment flood responses in other jurisdictions	<ul style="list-style-type: none"> Background research was conducted to investigate the actions taken by other jurisdictions in the event of a natural disaster. Most jurisdictions in the United States utilize a cost approach to value and utilize estimators such as the Federal Emergency Management Agency's (FEMA) Substantial Damage Estimator (SDE) to determine necessary adjustments.
II. ANALYSIS			
1. MAPPING / VISUALS			
A.	2013/06/26 To 2013/11/15	<u>Analysis:</u> Map: Evacuated Properties	<ul style="list-style-type: none"> Assessment also utilized the layers of this map to identify that 29,724 properties were affected and added property influences to these accounts. Once the evacuation zone was identified and marked, market indicators were monitored on an ongoing basis to determine whether there was a decrease in market value due to the association to the evacuated area.
B.	2013/09/09	<u>Analysis:</u> Map: Provincial Floodway / Flood Fringe	<ul style="list-style-type: none"> Assessment data was updated to reflect those properties that sit within the flood fringe or floodway areas. Properties that would later sell (after the flood) were plotted using these layers to see where the market value of property was actually impacted.
C.	2013/09/26	<u>Analysis:</u> Map: 2013 June 22 Orthophoto with Parcels	<ul style="list-style-type: none"> 3,290 residential properties were identified as having a high likelihood of sustained physical damage from overland flooding through analysis of this aerial imagery and property data was updated accordingly. Once this area was marked, market indicators were monitored on an ongoing basis to determine whether there was a decrease in market value due to flooding.

Activities Summary

No.	Date	Action	Description
D.	2013/10/24	<u>Analysis:</u> Map: Pre and Post Flood Orthophotography 20120923 & 20130811	<ul style="list-style-type: none"> Affected parcels were re-measured for assessment purposes.
2. DATA ANALYSIS			
A.	2013/06/24 To 2013/11/15	<u>Analysis:</u> Remediation permit review	<ul style="list-style-type: none"> A review of the remediation permits was done to help identify flood affected properties. The scope and value of the permits was used to gauge the severity of damage to these properties.
B.	2013/06/24 To 2013/11/15	<u>Analysis:</u> Demolition permit review	<ul style="list-style-type: none"> An inspection / review of these properties was conducted. Every property that has a demolition permit issued continues to be inspected periodically to determine its status.
C.	2013/07/01 To 2013/07/25	<u>Analysis:</u> Sales - Valuation Strategy <ul style="list-style-type: none"> Establish base ('no flood') assessment value as per Provincial legislation Analyse market data subsequent to the flood to measure the flood's effect on market value. 	<ul style="list-style-type: none"> The <i>Municipal Government Act</i> (MGA) requires that properties be assessed annually at their market value as of July 1 in the year prior to the taxation year. For 2014 assessments, the valuation date is 2013 July 1. Since the flood occurred days before the end of the market analysis timeframe for 2014 assessments, an insufficient amount of market activity occurred to examine the effects of the flood on market value at 2013 July 1 (there were 10 days from the date of the flood to the valuation date). The resulting strategy was to establish a base ('no flood') assessment value using market information from 2012 July 1 – 2013 June 20, and then use market information subsequent to the flood (i.e. sales, rent rates, listings) in order to obtain sufficient data to measure the effects of the flood on market value as of 2013 July 1.
D.	2013/07/25	<u>Analysis:</u> Assessment Flood Project Plan	<ul style="list-style-type: none"> Project plan finalized identifying the scope of the project, timelines and resourcing.
E.	2013/09/09 To 2013/11/15	<u>Analysis:</u> Returned residential property assessment surveys	<ul style="list-style-type: none"> The assessment surveys were reviewed for completeness and accuracy in information. Substantially affected properties were identified for further physical inspection. Adjustments to the physical data of these properties were made based on the information received in the returned surveys and subsequent investigation.

Activities Summary

No.	Date	Action	Description
F.	2013/09/19 To 2013/11/22	<u>Analysis:</u> Community inspections	<ul style="list-style-type: none"> Once completed, the information obtained from the inspections was analysed to identify neighbourhood themes and gauge impact. Where information for specific properties was unavailable, information from neighbouring properties was utilized to identify market trends and to apply influence adjustments as necessary.
G.	2013/09/30 To 2013/10/07	<u>Analysis:</u> DBA Site Inspection Notes	<ul style="list-style-type: none"> This information was reconciled into Assessment's records and referenced to determine the extent of damage to individual properties.
H.	2013/10/01 To 2013/10/03	<u>Analysis:</u> Physical inspections for parkades	<ul style="list-style-type: none"> Residential condominium projects that were affected by overland flooding and had an underground parkade were inspected to determine whether or not the parkade was operational. By year end, it is expected that all residential condominiums in the areas of flooding will have operational underground parkades.
I.	2013/10/23 To 2013/11/15	<u>Analysis:</u> Returned condominium common property assessment surveys	<ul style="list-style-type: none"> Reviewed assessment surveys to determine the extent of damage to common property as well as the financial implications (i.e. reserve funds, special assessments, insurance coverage etc.) to the property. It was observed from responses that the damages reported were, for the most part, covered by insurance, did not require special assessments to owners, and thus, should not result in a loss of market value to individual condominium units.
III. COMMUNICATION			
1. ASSESSMENT FLOOD INFORMATION BROCHURE			
A.	2013/07/29	<u>Communication:</u> Assessment Flood Information brochure created	<ul style="list-style-type: none"> An assessment flood information brochure was developed for property owners to advise of the general process the ABU was undertaking to consider flood ramifications to property for the assessments rolls. General information regarding assessment and how it relates to taxes. Assurance that 2014 Property Notices will reflect the impacts of the flood for affected properties Contact information on how to provide information to Assessment about damage to property. Potential tax impacts to properties that were not damaged by the flood.

Activities Summary

No.	Date	Action	Description
2. FLOOD RECOVERY COMMUNITY INFORMATION SESSIONS			
A.	2013/07/29 2013/08/01 2013/08/07 2012/08/15	<u>Communication:</u> Flood Recovery Community Information Sessions	<ul style="list-style-type: none"> Employees of the ABU attended Flood Recovery Community Information Sessions in areas that were affected by the flood in order to answer questions and distribute an assessment flood brochure. The sessions provided an opportunity to assure affected taxpayers that the ABU would take the flood into consideration when preparing 2014 assessments. Sessions attended by Assessment were held in Inglewood, Sunnyside, Bowness and Rideau / Roxboro.
3. ONLINE ASSESSMENT FLOOD Q & A WEB PAGE			
A.	2013/07/31	<u>Communication:</u> Online Assessment Flood Q&A web page	<ul style="list-style-type: none"> Web page created to answer frequently asked questions, located at www.Calgary.ca/floodrecovery General information regarding assessment and how it relates to taxes. Assurance that 2014 Property Notices will reflect the impacts of the flood for affected properties Contact information on how to provide information to Assessment about damage to property. Potential tax impacts to properties that were not damaged by the flood.
4. ASSESSMENT SURVEYS			
A.	2013/09/06	<u>Communication:</u> Assessment survey letters sent to residential property owners.	<ul style="list-style-type: none"> 3,290 assessment surveys mailed to residential property owners identified as having a high likelihood of sustained physical damage from overland flooding. The surveys asked for details pertaining to any damage sustained to each property, any planned repairs and provided an opportunity for property owners to discuss information with Assessment staff pertaining to flood impacts.
B.	2013/10/01	<u>Communication:</u> Reminder assessment survey letter – residential property	<ul style="list-style-type: none"> Reminder letters sent to residential property owners yet to respond to the survey.
C.	2013/10/23	<u>Communication:</u> Assessment survey letters sent to condominium boards / managers	<ul style="list-style-type: none"> 62 assessment surveys mailed to condominium boards and managers. The Assessment Survey included questions related to common condominium property and provided an opportunity for boards and managers to discuss information with Assessment staff pertaining to flood impacts.

Activities Summary

No.	Date	Action	Description
5. IN PERSON AND PHONE MEETINGS WITH OWNERS OF FLOOD AFFECTED PROPERTIES AND BUSINESSES			
A.	2013/06/23 To 2013/11/15	<u>Communication:</u> Customer inquiries	<ul style="list-style-type: none"> • 193 customer inquiries to Assessment related to the flood. • 14 in-person meetings related to the flood. • 22 phone appointments related to the flood.
6. DISCUSSIONS WITH PROVINCE AND OTHER AFFECTED MUNICIPALITIES			
A.	2013/07/25 2013/09/18 2013/11/25	<u>Communication:</u> Provincial and Municipal Assessment Jurisdiction Meetings	<ul style="list-style-type: none"> • Discussed strategies regarding how to approach 2014 assessment rolls in relation to the flood.