

---

## **Transforming to Preferred Future State – Recommendations (Abbreviated)**

### **Key Issue 1 - Capacity**

- ☐ Use short term external expertise and/or enhance training and analysis support to assist in valuation of complex, high value, properties **(ABU)**
- ☐ Provide skills training in the areas of dispute negotiation and media/external communications **(ABU)**
- ☐ Enhance annual performance reporting **(ABU and ARB)**
- ☐ Cooperatively reduce roll preparation / appeal workloads. **(ALL)**

### **Key Issue 2 - Culture**

- ☐ Set basic ground rules for professional working relationship through a jointly prepared Memorandum of Understanding (MOU), setting out
  - information sharing and communications expectations
  - process to provide consensual recommendations for scheduling hearings
  - practices, procedures and expectations respecting
    - pre-roll consultation (PRC)
    - negotiations subsequent to PRC and pre-hearing (ABU/principal tax agents)
- ☐ Support cooperative practices between the parties for maximum scheduling flexibility and resolution of disputes outside of the hearing process
- ☐ Throughout transformation period, provide for continuing, coordinated leadership role by the City - to support, encourage and measure progress **(ALL)**

### **Key Issue 3 – Requirement to use Mass Appraisal to find assessed value**

- ☐ Shift focus to mass appraisal as a tool, not a solution, to determine market value of properties. Balance modelling efficiency with authority for appraisal judgment to determine assessments – especially for unique property variations **(ALL)**

### **Key Issue 4 - Effective communications**

- ☐ Enhance communications strategy to better target timely messages to critical audiences (e.g. owners of non-residential properties most affected by market volatility and tax shifts) **(ABU)**
- ☐ Information-sharing: working with Province, focus on providing information that cost-effectively builds taxpayer confidence in the tax system **(ABU)**
- ☐ Continuously engage key stakeholders (e.g., re-energize the Stakeholders Advisory Committee) to enhance service standards and inform financial risk assessment regarding tax base shifts. **(ALL)**

### **Key Issue 5 - Dispute resolution improvements**

- 
- ☐ Focus on improving the efficacy of pre-roll consultation (nee ACP):
    - Develop capability of parties to mutually identify and address high value/common issue/principle setting properties
    - Support “without prejudice” settlement opportunities
    - Enhance the process used by the ABU to minimize changes between the preliminary and final roll for tax base stability
    - Expand the awareness of PRC kickoff market analysis meetings
    - Adjust ABU resourcing to assign a single team leader/manager to administer and report out on the ACP
    - Track, analyze and report on Supreme Court proceedings **(ALL)**
  - ☐ Ensure
    - protocols enabling assessors to negotiate settlements with agents (owners), monitored throughout the process **(ABU)**
    - Provide support to settlements outside of hearings **(ARB)**
  - ☐ Enhance reporting on appeal costs and performance **(ABU/ARB)**
  - ☐ Improve efficacy of the ARB system by
    - enhancing the member performance review process
    - considering resourcing board officer positions and/or transferring administrative responsibilities to the City Clerk’s office
    - adopting the use of case management by Board members to narrow issues and encourage pre- hearing resolution of cases
    - publicizing the one year “cooling off” policy of the MGB and ARBs before hiring assessment staff as panel members **(ARB)**
  - ☐ In the long term,
    - advocate for legislative change to re-model dispute resolution for alternatives (such as structured appeal management and mediation, single member adjudication either through hearing or written submission) such as currently exists in BC, Winnipeg and Ontario
    - review the advantages and disadvantages of a 2-3-year roll cycle.) **(ALL)**

#### **Key Issue 6 –Role of the Province**

- ☐ Clarify oversight role of the Ministry of Municipal Affairs
- ☐ Re-energize the Stakeholders Advisory Committee - active during the MGA review process, (to assist with elevation of professional standards, advancement of professional & leading practices and to provide support to assessment practitioners). **(Leadership Team)**

