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THE CITY OF CALGARY  
CITY CLERK'S

## NOTICE OF MOTION

NM 2017, September 11  
Combined Meeting of Council

### RE: INDEPENDENT REVIEW OF NON-RESIDENTIAL ASSESSMENT AND COMPLAINTS

**MAYOR Nenshi**

**WHEREAS** there were 2,386 assessment complaints for non-residential properties filed in 2017, up from 2,159 in 2016 and 1,889 in 2015 and about 40% of those that proceeded to a hearing before the Composite Assessment Review Board in 2016 were successful for the complainant;

**AND WHEREAS** the Municipal Government Act and Regulations legislate that assessments are to be prepared each year to reflect market value and Provincial standards;

**AND WHEREAS** some assessments reduced by a Composite Assessment Review Board are increased by The City of Calgary in subsequent years, as "every year is a new year," resulting in further and recurring assessment complaints;

**AND WHEREAS** many businesses and individuals, as well as the Calgary Chamber of Commerce and Calgary Economic Development have raised significant, reasonable and persuasive concerns about the fairness, transparency and predictability of The City of Calgary's non-residential assessment process;

**AND WHEREAS** these concerns highlight the need to review the non-residential assessment and complaint process for potential improvements and reforms;

**NOW THEREFORE BE IT RESOLVED** that Council directs Administration to engage a consultant to conduct an independent review of the non-residential assessment process to determine if changes could be implemented within the bounds of the legislation to increase fairness, transparency and equity from the standpoint of all non-residential taxpayers, while taking into consideration associated financial risks to The City.

**AND BE IT FURTHER RESOLVED** that Council directs Administration to engage a consultant to conduct an independent review of the non-residential complaint process to determine if changes could be implemented within the bounds of the legislation to the manner in which non-residential taxpayers can seek review of non-residential property assessments.

**AND BE IT FURTHER RESOLVED** that the independent review include an examination of the non-residential assessment complaint processes in The City of Edmonton and other relevant jurisdictions to determine what practices, if any, The City of Calgary could emulate to ensure greater fairness, transparency and predictability.

**AND BE IT FURTHER RESOLVED** that the independent review examine non-residential assessment complaint best practices, associated financial risks and applicable legislation from other jurisdictions, for the timely and equitable resolution of assessment complaints.

**AND BE IT FURTHER RESOLVED** that the independent review identify and recommend potential changes to the assessment complaint process in the Municipal Government Act for Council to consider adopting as an advocacy position to the province.

**AND BE IT FURTHER RESOLVED** that a report return to the Priorities and Finance Committee no later than Q2 2018.

A handwritten signature in black ink, appearing to read "Dunlop", with a horizontal line underneath.