

# **Town of Drumheller COMMITTEE OF THE WHOLE MEETING AGENDA**

**July 27, 2009 at 4:30 PM**

**Council Chamber, Town Hall**

703-2nd Ave. West, Drumheller, Alberta



## **1.0 CALL TO ORDER**

1.1 Canadian Badlands Signage

1.2 Letter from Hon. Luke Ouellette, Minister of Transportation regarding the Town's submission of the 2009 Application for Program Acceptance (APA) under the New Deal for Cities and Communities.

## **2.0 DEVELOPMENT OR REVIEW OF STRATEGIC PLAN**

## **3.0 DEVELOPMENT OR REVIEW OF POLICIES**

## **4.0 DELEGATIONS**

4.1 Drumheller Chamber of Commerce - Main Street Program

4.2 Community Futures - Professionals in Rural Economic Development

## **5.0 REPORTS FROM ADMINISTRATION**

### **5.1. CAO'S REPORT**

5.1.1 Waste Collection Update

5.1.2 MSP Workshop Update

### **5.2. DIRECTOR OF INFRASTRUCTURE'S REPORT**

### **5.3. DIRECTOR OF CORPORATE SERVICES' REPORT**

5.3.1 Assessment Review Board Training

### **5.4. DIRECTOR OF COMMUNITY SERVICES' REPORT**

## **6.0 ANNUAL BUDGET REVIEW**

## 7.0 COUNCIL MEMBERS ROUND TABLE DISCUSSION

## 8.0 IN-CAMERA MATTERS

### 8.1 Land Matter



## **Municipality Welcome Sign Funding Program**

Program Information and Application Form



## Canadian Badlands Municipality Welcome Sign Funding Program

### 1.0 Background

The development of a signage strategy was a priority of the first board of Canadian Badlands Ltd. The signage strategy was prepared with input and review from the Canadian Badlands Tourism Product Committee and has been approved by the Board of Directors.

The signage strategy includes gateway signs at entranceways, information kiosks to inform visitors of the many attractions, events and activities in the region as well as a municipality welcome signs component.

Canadian Badlands Ltd's Rural Alberta Development Fund includes a **Municipality Welcome Sign Funding Program**. Funds are available to assist municipalities on a 50/50 cost share to either incorporate the Canadian Badlands logo on their existing municipality signs and/or to develop new municipality signs. There is \$400,000 available for this program.

### 2.0 Why Municipality Welcome Signs

The Canadian Badlands is a large and diverse region. It is critical for the branding and for the positioning of the region as an iconic destination to have signage throughout the Canadian Badlands. The municipality welcome signs will help define the region for visitors and will serve to reinforce for the visitor that they are in the Canadian Badlands.

Incorporating the **Canadian Badlands Municipality Welcome Signs** will help municipalities receive benefits from tourism. Your Municipality Welcome Sign(s) will tell visitors that you are part of the Canadian Badlands and that you welcome visitors. They will imply to highway travellers that you have attractions and services to draw them in to your municipality.

### 3.0 Municipality Welcome Signs Program Options

#### Option 1- Add-On Signs to Existing Municipality Signs

Municipalities incorporate the Canadian Badlands logo on their existing signs. This is relatively inexpensive. It involves customizing a sign with the Canadian Badlands logo to complement your sign and is simply added to your existing municipality signs. Materials, colours and the width of the 'add on' sign will match your existing signs. CBL encourages all shareholder municipalities, where feasible, to participate in this option. Attached are examples of signs customized to complement existing signs.



## Option 2 – Banners

Banners are offered as an alternative where the design of your municipal entranceway signs is not suitable for an add-on sign. Banners are a useful, welcoming and celebratory way for your municipality to advertise events while also telling visitors that you are part of the Canadian Badlands. The banners are made of aluminium. They are perforated to reduce wind load and have an approximate life span of 7 – 15 years. It is recommended that at minimum three (3) banners are used.

## Option 3 - New Municipality Welcoming Signs

If your municipality is at the stage where you need to replace your existing municipal entranceway signs, some alternative designs for new signs have been developed.

### 4.0 How to Obtain Canadian Badlands Municipality Welcome Signs

Canadian Badlands Ltd. has contracted Fox Signs from Redcliff to design, fabricate and install municipality add-on signs. The process is as follows:

1. Complete and send the attached application form to Canadian Badlands Ltd.
2. Fox Signs will contact you to determine the number of signs required and to obtain pictures and the details on the materials and dimensions of your current signs.
3. Fox Signs will prepare a sketch of the proposed add-on sign.
4. The sketch and costs for the sign(s) will be sent to both your municipality and CBL for approval. A sign approval committee will be established to review all sign designs.
5. CBL will notify your municipality when the design is approved and will have Fox Signs contact your municipality to obtain approval to proceed with fabricating the signs.
6. Your municipality will be invoiced for 50% of the costs for design, fabrication and installation upon installation of the signs.

### 5.0 Estimated Costs for the 'Add On' Municipality Welcome Signs

As each sign will be customized to meet the specific needs of the municipality, the actual cost can not be determined until your application is submitted and the sign company has your specifications. For the three sample signs attached the estimated costs for design and fabrication are as follows:

**Sign A (Enamel Painted ¾" Plywood G2S): \$15.95/ square foot**

**Sign B (Custom Router/sealed Cedar): \$125.00 square foot**

**Sign C (Custom Router/sealed Cedar): \$125.00 square foot**

## Canadian Badlands Municipality Welcome Sign Funding Program

### Application

Name of Municipality	
Contact Name	
Address	
Postal Code	
Phone Number	
Email Address	
Number of Municipal Entranceway Signs	

Select ☒ the type(s) of sign(s) you are applying for:

Option 1 – Add-On Canadian Badlands Municipality Welcome Sign ☐

Option 2 – Banners ☐

Option 3 – Please send me information on options for new municipal welcome signs ☐

Note: Funding for this signage program is provided on a first come basis. Municipalities are responsible for 50% of the cost of design, fabrication and installation. Fox Signs has been contracted to manage the 'add on' program. They will also provide banners and new signs. Municipalities wishing to use another sign company should contact CBL at 403. 823.7741 to discuss the process. The funds for this program must be distributed by December 2010.

Please mail this form to:  
**Canadian Badlands Ltd.**  
**c/o Municipality Welcome Sign Program**  
**Box 1408**  
**Drumheller, AB**  
**T0J 0Y0**



ALBERTA  
TRANSPORTATION

RECEIVED  
JUL 10 2009

*Cc Mike  
Ray*

AR40172

June 29, 2009

His Worship Bryce Nimmo  
Mayor  
Town of Drumheller  
703 - 2 Avenue West  
Drumheller, AB T0J 0Y3

Dear Mayor Nimmo:

On behalf of the Governments of Canada and Alberta, I appreciate receiving your municipality's submission of the 2009 Application for Program Acceptance (APA) under the New Deal for Cities and Communities (NDCC). The information provided has been reviewed and I am pleased to advise that the projects listed on the attached summary list are accepted under the terms of the NDCC.

A grant payment in the amount of \$432,463 is being electronically transferred to the Town of Drumheller. This amount represents the full amount of the 2009 installment payment under this program.

This program funding assists Alberta municipalities in addressing their infrastructure needs, and lays the foundation for future environmentally-sustainable economic growth across the province.

In the event that any further new projects are proposed for funding under the NDCC, please ensure that a supplementary APA is submitted to the department's regional office.

Government is pleased to partner with you as we work together to address your capital infrastructure needs. Best wishes for success with your projects.

Sincerely,

Luke Ouellette  
Minister of Transportation  
M.L.A., Innisfail-Sylvan Lake

Attachment

cc: Honourable Jack Hayden, M.L.A., Drumheller-Stettler

320 Legislature Building, Edmonton, Alberta Canada T5K 2B6 Telephone 780-427-2080 Fax 780-422-2722

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# **Action Request Report** **40172 - NEW DEAL FOR CITIES AND COMMUNITIES** **Acceptance Date:**

AR 40172  
 Date: 19-May-2009

Project Location	Phase Name or Limits	Municipal File #	Details and Comments	2009	Total
<b>DRUMHELLER</b>					
				<i>CENTRAL REGION</i>	
				Preliminary Estimated Project Cost by Year Subject to Year-End Reporting to Reflect Actual Project Costs	
<b>APPLICATION</b>					
Wastewater Treatment Plant	Highway 10		Major Capital project Plant 17,656,608 19th St Lift Station 1,434,057 Force main 1,080,780 Funding CAMRIF 6,000,000 Debtenture 3,000,000 Reserves 611,075 AMWIP 4,228,392 AMIP 5,981,639 NDCC 350,139 (once AMIP funds are used up)	\$350,139	\$350,139
<b>CONCEPTUAL INFORMATION</b>					
5th Avenue East	3rd Street to Cul-De-Sac		Annual road program, curb to curb paving, can include curb and gutter and/or sidewalks	\$100,000	\$100,000
<b>Status Subtotals</b>				\$100,000	\$100,000
<b>Total this application</b>				\$450,139	\$450,139

Preliminary Estimated Project Cost by Year - Subject to Year-End Reporting to Reflect Actual Project Costs

**Community Futures:  
Professionals in  
Rural Economic Development**

**Sustainable Operations Plan**

May 2009





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### **Imperative for Sustainable Operations**

Pursuant to provincial Community Futures meetings, few options for sustainable plans are present, leaving a strategic gap preceding the next prime-funder agreement. The following is a brief proposal directed at sustainable operations for CF Big Country.

It is appropriate to review fundamentals coinciding with the renewal of our prime funder contract. Changes in economy, changes in demographic and changes in regional potential and capacity warrant a reasonable review of our operations.

### **General Economic Situation**

Notwithstanding an in depth analysis, the current state of regional economies would indicate a strengthening of the Community Futures mandate. Clearly over the next 2 years and expectedly over the next 4-5 years, the need for Community Futures role is significant. Terms like "credit crunch" indicating a rise in barriers for access to capital, along with reductions in commercial markets, would suggest that the CF role and network is a most cost effective means for rebuilding a grassroots economy.

Outside the media frenzy, a series of corporate restructuring efforts since the mid 1990's have created many outsourcing opportunities for small business. Since the fall of 2008, we hear large and mid-sized corporations retiring and reducing their labour force. This former labour force has small business potential, which aligns with Community Futures role to a larger degree than any other source of small business financing in the rural West.

The opportunities to enhance CF operations, not diminish, are clear and should become a proactive statement to our partner communities.

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### Historical Context

Community Futures Big Country has the great privilege to have access to original staff and board members. Discussions with these individuals about the current events consistently move to a couple points:

1) The Community Futures program originally intended to specifically focus on and promote rural issues. The intent was to assist rural community economies while maintaining minimal oversight by the funder. Original Community Futures organizations were under no regulatory patterns other than maximum loan limits with the intent toward enterprise business. "The idea was to directly build communities through grassroots activity..." was one response to the definition of our mission.

2) One of the fundamental considerations throughout the first contract was how to become less dependent on the funder for the next contract. Planning for sustainable operations included reducing dependency on government for more money. The idea of partial sustainability overrode any idea of continued growth of funder contributions.

It was clear that each CF investment fund combined with supplementary services had to grow to build a sustainable operation. The result of this focus was a rapid development of projects, loans, businesses, relationships and community icons.

Community Economic Development was a prime service considered entirely relevant to supplement contributions to operations. Most rural entities did not have identifiable positions or roles in Economic Development. The gap was as obvious as the lack of existing support to assist communities by any other means. It was relayed that since each CF is a registered corporate entity within the province, supplementary services with direct revenue was completely within its executable capacity.

Community Futures Big Country is reaping the benefits of early leadership as a strong community stakeholder with strong community representation.

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### Current CF Situation

It is clear from well before any of the recent provincial CF meetings, although confirmed unanimously at the Alberta meeting, that WD contributions to CF operations have not had the opportunity to maintain increases at the same level as the general rise in costs.

While initially receiving \$250,000 per annum for operations 20 years ago, CF Big Country, will receive \$289,550 for the 2009-10 fiscal year. This is less than 1% increase per year (approx. 0.8%) over the 20 plus years in operation.

Although, it is understood that each CF is a unique corporate entity at will to receive and engage in supplementary funding activities, not contrary to our WD agreement, current supplementary programs either cost more to execute than the revenue gained or have been re-bid under different mechanisms.

CF Big Country would be a prime example of the stress of the lack of appropriate increases. While CF Big Country has increased CED (Community Economic Development) and loan activity, operational costs have outgrown prime funder support.

To consider an under-performing scenario in an effort to reduce costs would be uncharacteristic particularly in the light of such great need. Not every year will be stellar but as our community relationships intensify, so must our community services. Our presence must be concretely progressive.

### Projections, Need & Response

The primary purpose of this brief plan is to identify CF opportunity for sustainable operations. We are projecting that a step of maturity for Community Futures is to deepen professionalism and enhance services.

Development processes become more complex as naturally as our world becomes more complicated. In some cases, access to funding itself requires constant monitoring of political and economic change. The role of Community Futures as professionals in the rural west holds, as much promise as there is need.

Addressing the broad question of sustainable operations, we pose three fundamental questions. These questions assume that expanding the level of CF impact and professionalism, we endear professional operations even closer to our communities:

- How do we expand CF impact?
- How do we expand CF professionalism?
- How do we fund this opportunity?

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### Professionals in Economic Development

#### 1) Professionals in Community Economic Development

Many individuals within rural communities possess the wisdom to discern the next obvious step(s) in development of their community. We can identify the many bright minds and bright ideas within communities yet these same rural communities often do not have a critical mass of leadership (time and energy) to execute development steps on their own. Historically, a number of CFs offer CED services to municipalities within their region.

Over the 20+ years of Community Futures operation, the mode of CED activity has changed from chasing industry projects to preparedness projects. This swing has moved the required skills from motivation and discounts to building database information and processing into reports.

For our region, and possibly others, a balance is required between chasing projects and putting assessment plans on shelves. Independent of the various granting opportunities each community needs to consider project support through a priority of community will and regional assessments. The evaluation necessary to make these decisions requires a cooperation of regional authorities and professionals holding a thorough understanding of community economics.

To achieve sustainable impacts in any region, Community Futures organizations need to procure professional resources with community economics as a prime focus and work with regional development authorities. Many CF regions have access to these resources and could be leveraged region to region.

The direct impact to a CF operations budget through this service will lag expenditures, as we would normally expect a twelve-month development period to establish relationships at appropriate levels. However, the contribution toward sustainable operations is high as revenue through and with regional authorities can be projected.

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### 2) Professionals in Investment Development

Part of the CF historical context includes building the overall investment fund through generating Partnership Funds. This idea holds a key to growing regional economies and sustainable operations.

Most CF organizations have, from time to time, has been privy to Investment Opportunity Assessments indicating commercial opportunities. The Canadian Badlands Ltd. has received one such assessment from the Alberta Tourism Business Development and Investment Unit, which clearly shows several economic driver projects for the region. For example, a top-of-bank hotel near Dinosaur Provincial Park, a resort development in the Drumheller Valley and a boutique hotel near Dorothy along with other opportunities within the CF Big Country region.

The problem is not necessarily finding investment dollars for these projects but similar to the shortfalls in CED, rural communities often do not have the investment leadership to package these opportunities for investment purposes. The need for our region and we assume for many other CF regions, is to grow the skills and leadership toward investment packaging.

The concept is like Financial Basket Weaving. The skill is providing the project requirements for investment; working the Realtors, Municipalities and Investment Contributors. Without this skill in the rural west, investment opportunities will not be realized or continue to leak to larger urban centres.

This opportunity remains an under utilized means to develop regional economies and provide sustainable CF operations. Each project requires a project representative with an associated cost. This leadership cost has a low impact to the overall project costs and can provide significant revenue to CF budgets.

Reconciling this leadership cost could be through the municipality where the project is located or through a management fee directly applied to the investment project. A CED professional can hold this role, as a distinct component of Community Futures CED strategy.

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### 3) Professionals in Business Development

The current relationship between a CF office and its clients, with respect to business services, is information support. We help define business processes such as incorporation and bookkeeping but we remain distanced from the development of the individual as a business manager/owner. We do not have priority to engage in client business operations; however, the need to develop coaching/mentoring style relationships with clients is next step in sustaining start-up businesses.

For as many times as we have reviewed solid business plans, provided project funding, and not seen the expected jump-start in operations ... we find owners or managers executing a completely different path. This path was in their thinking and projections all along but never disclosed during the planning process.

We are a lender of first opportunity and first risk and without an enhanced relationship; the community remains overly exposed to the risk of business failures. Yet, how do we engage our business client as trusted professionals?

CF Big Country staff has taken a comprehensive coaching program through the University of Calgary and has developed a business-coaching model (*Dare to Dream*). This particular design is a Co-active model where clients interact with a coach as a peer facilitator. The key transferable into the business client relationship is this peer facilitator concept and although small in sample our results to-date have been outstanding.

Principles of this coaching method directly benefit the individual and hence overall business plan development. This primary step to business planning services focuses on various individual's connections between the proposed business and their capacity to execute the business plan.

Other than credit checks and personal resumes, we have no means to determine the motivational capacity of the individual toward their proposed business. For many years, our Investment Review Committee has been asking the general question, "Does this individual have a connection to this business that would lead to success?" Very seldom do we can we provide a measured answer.

The coaching relationship provides a great mitigating factor at the beginning of the planning process and affords a continued role once the business is up and running. This style of relationship has two significant benefits toward sustainable operations:

- 1) Increases business success rate thereby increases investment fund growth.
- 2) Under a separate fee can directly boost operating fund revenue.

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#### 4) Professionals in Fund Management

##### a) What is the funding Need?

If we tally the overhead required to execute the above opportunities, we will need to hire a strong CED analyst/coordinator, an additional Business Coach/Analyst and provide advanced training for both.

Given the access to investment assessments for the region, a CED Investment Coordinator, looking after economic development and investment development would be effective for both the region and CF operating revenue.

The coaching process and resulting deeper relationship with the business client does require more time. The initial coaching/discovery sessions, before the actual plan development are also relatively intense and require two people; one experienced in leading the client through the exercise(s) and one to document the outcomes.

##### b) Recapitalization

Each existing Community Futures organization received investment fund contributions intended for enterprise development within their respective region. Interest has been charged on enterprise loans resulting in fund growth. This growth is a community asset and this asset has earned the exacting respect to continue the economic growth within our regional sphere of economic influence.

The benefit of this fund growth is maximized by funding the additional Investment Coordinator and a Business Coordinator to fulfill the Investment Development and Business Development enhancements.

This proposal recommends, as a first priority, that CF boards develop an investment policy that utilizes the opportunity to transfer investment funds relative to the annual investment fund growth.

From a fund management perspective, recapitalizing up to 50% of the annual fund growth will provide for both continued fund growth and provide adequate additional resources to the operating fund, beyond the WD contributions, to support the additional activities.

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c) Accountability

Maintaining accountability and associated diligence are necessary for the preservation of the investment fund and overall CF impact. This proposal recommends that current guidelines coincide to provide strong accountability measures.

1. WD Contractual Guidelines

Section Seven (7) of our WD contract, defines the conditions under which we can transfer funds, as long as we remain under this contractual arrangement.

The single condition for a transfer application is up to date reporting of our activities and results. The main consideration for approval, according to Section 7, is that the investment fund not be drawn down below the original contribution.

2. Annual Audit

Each Community Futures organization under WD contract performs a complete financial audit every year. The associated expenditure is a significant operating cost, but continues to satisfy the level of accountability required of WD under Treasury Board guidelines. The definitive value of investment growth will be determined through the annual audit.

3. Annual Plan

Each Community Futures organization under WD contract completes an annual plan and associated budget. CF Big Country is typical by starting the planning process with an annual board planning session. This session provides CF management with clear objectives for the up coming year. CF staff applies strategies, tasks, and assign associated costs. The level of support from our investment growth will be board approved each year.

4. Inherent Balance

The capacity to support operational growth will clearly depend on the performance of our investment fund. This inherent balance between investment performance and operational capacity provides a financial stewardship in the day-to-day operations. Operational sustainability becomes an outcome of investment fund stewardship and performance.

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### Government of Alberta ■

#### Municipal Affairs

### Assessment Review Board Training Courses

Course	Duration
❖ Administrative Law I <i>Target Audience:</i> Administrators and Clerks	Two days
❖ Administrative Law II <i>Target Audience:</i> Assessment Review Board Members	Two days
❖ Principles of Assessment I <i>Target Audience:</i> Local Assessment Review Board Members	One day
❖ Principles of Assessment II <i>Target Audience:</i> Composite Assessment Review Board Members	Two days
❖ Principles of Assessment III <i>Target Audience:</i> Municipal Government Board Members	Two days



### Government of Alberta ■

#### Municipal Affairs

### Administrative Law I

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This two-day course, targeted for administrators and assessment review board clerks, will assist those involved in administering assessment review board complaints and appeals in learning the fundamentals of administrative law.

#### Learning Outcomes

Through interactive case studies and a hands-on review of forms and procedures, you will learn about:

- what is involved in the hearing process;
- the principles of good decision writing; and
- the importance of ethical conduct related to adjudicative tribunals.

#### Course Content

The Administrative Law I course consists of four modules.

#### **Module 1 – Introduction to Administrative Law**

In this module participants will be introduced to administrative law and the principles of natural justice. Participants will learn how decisions are reviewed and about the duty to act fairly.

#### **Module 2 – Aspects of the Hearing Process**

This module will provide an overview of jurisdiction and authority, as well as the related legislation pertaining to assessment review boards. The important relationship between administrators/clerks and assessment review board members will be explored.

Participants will also learn about the pre-hearing process and associated forms, including timelines, scheduling hearings, access to information and disclosure, and best practices in filing and information management. Preliminary matters and hearing preparation will also be covered, with participants learning about agenda preparation and distribution.

In order to learn about their role in supporting board members during the hearing, this module will also provide an overview of board procedures, including the order of proceedings and questions, rules of evidence, the role of witnesses, and case arguments. Participants will also learn about fact finding, legal counsel, note taking, and confidential information. Learnings will be reinforced through case studies and take-away checklists that will assist with both the hearing and pre-hearing processes.



### **Module 3 – Decision Making**

Decision making and writing will be presented in the third module, where participants will gain an understanding of how to best support these functions. Required elements for decisions, presentations on writing skills, and best practices in decision making will be addressed through practical exercises and case studies. Participants will also learn about the application of costs and penalties and the appeal function.

### **Module 4 – Conduct and Collaboration**

Participants will learn about the importance of maintaining independence and accountability, through ethical conduct. The role of board counsel will also be examined. Participants will learn techniques that will enhance ways to work collaboratively with other board administrators/clerks and board members.

### **Evaluation**

In order to be deemed a qualified administrator or clerk, enrolment in this course is mandatory. Full participation in the course and exercises is required and a passing grade on the final examination, to be presented in class, must be obtained.

### Government of Alberta ■

#### Municipal Affairs

### Administrative Law II

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This two-day course, targeted for assessment review board members, will assist participants in learning the fundamentals of administrative law.

#### **Learning Outcomes**

Through interactive case studies and a hands-on review of forms and procedures, participants will learn about:

- what is involved in the hearing process;
- the principles of good decision writing; and
- the importance of ethical conduct related to adjudicative tribunals.

#### **Course Content**

The Administrative Law II course consists of four modules.

#### **Module 1 – Introduction to Administrative Law**

In this module, participants will be introduced to administrative law and the principles of natural justice. Participants will learn how decisions are reviewed and about the duty to act fairly.

#### **Module 2 – Aspects of the Hearing Process**

This module will provide an overview of jurisdiction and authority, as well as the related legislation pertaining to assessment review boards. The different types and jurisdictions of assessment review boards will be examined.

Participants will also learn about the pre-hearing process and associated forms, including discussion on disclosure and hearing preparation. Preliminary matters, such as adjournment, witness exclusion, member conduct and interaction with the public will also be covered.

This module will also provide an overview of board procedures, including the order of proceedings and questions, rules of evidence, the role of witnesses, and case arguments. Participants will also learn about presiding skills, fact finding, legal counsel, note taking, and confidential information.

Learnings will be reinforced through case studies and take-away checklists that will assist with both the hearing and pre-hearing processes.

### **Module 3 – Decision Making**

Decision making and writing will be presented in the third module, where practical exercises and case studies will address the required elements for decisions and best practices in decision making. Participants will also learn about good writing skills, the application of costs and penalties and the appeal function.

### **Module 4 – Conduct and Collaboration**

Participants will learn about the importance of maintaining independence and accountability. Institutional bias will also be discussed, as well as the role of board counsel. This module will also describe the code of professional and ethical responsibilities for members of adjudicative tribunals, conflict of interest, and hearing conduct. Participants will also learn techniques that will enhance ways to work collaboratively with board administration and other board members.

### **Evaluation**

In order to be deemed a qualified assessment review board member, enrolment in this course is mandatory. Full participation in the course and exercises is required and a passing grade on the final examination, to be presented in class, must be obtained.

### Government of Alberta ■

#### Municipal Affairs

### Principles of Assessment I

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This one-day course, targeted for local assessment review board (LARB) members, will assist members in learning the fundamentals of property assessment.

#### Learning Outcomes

Through interactive case studies and hands-on review of information participants will learn about

- the legislation and regulations governing property assessment in Alberta;
- market value assessment; and
- regulated assessment.

#### Course Content

Since the LARB member will hear appeals on residential properties of three units or less and farm land, the training focus is on the valuation process and approaches as they relate to those property types. The Principles of Assessment I Course consists of three modules.

#### **Module 1 – Introduction to Assessment**

This module will provide participants with information on the processes used to assess property in Alberta. Discussion of relevant legislation and regulations governing property assessment in Alberta will be involved, as well as how these pertain to properties assessed at market value and those assessed using regulated processes.

#### **Module 2 – Market Value Assessment**

The second module will enable participants to learn about determining market value through the following: the valuation process, and cost, income and sales approaches to valuing property. Regression analysis and modeling, mass appraisal tolerances and sales ratio studies will also be covered.

#### **Module 3 – Regulated Assessment**

This module will provide participants with information on the process used to develop the rates in the Minister's Guidelines. They will be provided an overview of the application of the Minister's Guidelines and farmland assessment.

## ***Agenda Item # 5.3.1***

### **Evaluation**

In order to be deemed a qualified local assessment review board member, enrolment in this course is mandatory. Full participation in the course and exercises is required and a passing grade on the final examination, to be presented in class, must be obtained.

### Government of Alberta ■

#### Municipal Affairs

### Principles of Assessment II

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This two-day course, targeted for composite assessment review board (CARB) members, will assist members in learning the fundamentals of property assessment.

#### Learning Outcomes

Through interactive case studies and hands-on review of information participants will learn about:

- the legislation and regulations governing property assessment in Alberta;
- market value assessment; and
- regulated assessment.

#### Course Content

The CARB board member will hear appeals on residential properties of four units or more, as well as appeals on all regulated property except farm land and linear. Therefore the training focus is on the process and approaches as they relate to those property types. The Principles of Assessment II course consists of three modules.

#### **Module 1 – Introduction to Assessment**

This module will provide participants with information on the processes used to assess property in Alberta. Discussion of relevant legislation and regulations governing property assessment in Alberta will be involved, as well as how these pertain to properties assessed at market value and those assessed using regulated processes.

#### **Module 2 – Market Value Assessment**

The second module will enable participants to learn about determining market value through the following: the valuation process, and cost, income and sales approaches to valuing property. Regression analysis and modeling, mass appraisal tolerances and sales ratio studies will also be covered.

#### **Module 3 – Regulated Assessment**

This module will provide participants with information on the process used to develop the rates in the Minister's Guidelines. They will be provided an overview of the application of the Minister's Guidelines and Machinery and Equipment.

## ***Agenda Item # 5.3.1***

### **Evaluation**

In order to be deemed a qualified composite assessment review board member, enrolment in this course is mandatory. Full participation in the course and exercises is required and a passing grade on the final examination, to be presented in class, must be obtained.



### Government of Alberta ■

#### Municipal Affairs

### Principles of Assessment III

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This two-day course, targeted for Municipal Government Board (MGB) members, will assist members in learning the fundamentals of property assessment.

#### Learning Outcomes

Through interactive case studies and hands-on review of information participants will learn about

- the legislation and regulations governing property assessment in Alberta;
- regulated assessment; and
- equalized assessments.

#### Course Content

The MGB board member will hear appeals on linear properties and equalized assessments. Therefore the training focus is on the process and approaches as they relate to those property types. The Principles of Assessment III course consists of three modules.

#### **Module 1 – Introduction to Assessment**

This module will provide participants with information on the processes used to assess property in Alberta. Discussion of relevant legislation and regulations governing property assessment in Alberta will be involved, as well as how these pertain to properties assessed at market value and those assessed using regulated processes.

#### **Module 2 – Regulated Assessment**

This module will provide participants with information on the process used to develop the rates in the Minister's Guidelines. Participants will be provided an overview of the application of the Minister's Guidelines and linear property assessment.

#### **Module 3 – Equalized Assessments**

This module will provide participants with information on the purpose of equalized assessment, a discussion, in simple terms, of the process used to calculate the equalized assessment, and the difference between equalized assessment and the varied equalized assessment.



### **Evaluation**

In order to be deemed a qualified Municipal Government Board member, enrolment in this course is mandatory. Full participation in the course and exercises is required and a passing grade on the final examination, to be presented in class, must be obtained.

# **The Assessment Complaint System**

*Making It Work...*

# Session Objectives

- Inform stakeholders of the proposed processes and procedures,
- To ask users to
  - identify any operational or technical difficulties with the proposed processes and procedures in regulations, and
  - if significant difficulties exist - suggest alternatives to make the processes or procedures workable *within the context of Bill 23*

# Presentation Outline

- Background
- Key Principles
- Bill 23 overview
- Proposed changes
- Break
- Q&A

## What we heard...

- Appeals take too long
- Duplication
- Inconsistent decisions
- Lack of access to information

## What we heard...

- Improper disclosure
- Qualifications and training of board members
- Lack of accountability of all parties

# Where change is required...

- Feedback instrumental in proposing changes to the current Assessment Complaint and Appeals system
- Two main subject areas for improvement
  - structure of the system, and
  - process and procedures

# Key Principles

- All parties are entitled to and have an obligation and accountability for an effective, efficient and timely system.



## Key Principles cont'd

- Municipalities will have autonomy for local assessment review boards, yet there must be provincial oversight.

## Key Principles cont'd

- Information and disclosure must be
  - ✓ accessible,
  - ✓ transparent and
  - ✓ completewhile protecting confidentiality and privacy.

## Key Principles cont'd

- Taxpayers have the right to an
  - ✓ objective and
  - ✓ procedurally fair
  - ✓ understandable,complaint and appeal process.

## Key Principles cont'd

- Members and administrators of assessment tribunals must be
  - ✓ impartial,
  - ✓ competent and
  - ✓ qualified.

# **Municipal Government Amendment Act, 2009 (Bill 23)**

- Introduced on March 16, 2009
- Legislative framework for implementing changes
- Balanced approach to addressing issues

# Bill 23 Overview

- Initial assessment notices sent by July 1
- 60 day complaint period
- Boards ***must*** issue decisions
  - ⇒ no later than 30 days following the hearing, *or*
  - ⇒ no later than the end of the tax year

## Bill 23 Overview cont'd

- Access to information clarified
- A one-level complaint structure
- Three separate boards hearing specific matters
  - “Will ensure that a complaint is heard once by the right board instead of twice by two separate boards”



# Feedback to Bill 23

- May 1 for sending assessment notices
- One-level complaint structure
- Composition of CARB
- Written decisions
- Qualifications & training



## ***The process begins...***

- Once an assessment notice is sent  
*or*
- Once a tax notice is sent (other than property tax notice)

# Access to Information

- The variables in the valuation model
- A property's characteristics relative to the model
- Any adjustments made outside the valuation model
- Codes, factors, descriptions, explanations and criteria for the variables, characteristics or adjustments

# Access to Information cont'd

- Timelines for providing information
  - ♦ 15 days for assessed person's property
  - ♦ 15 days for 5 or fewer comparables
  - ♦ 30 days for up to 10 comparables

# Access to Information cont'd

- Information provided
  - ⇒ property characteristics
  - ⇒ assessment-related
  - ⇒ current year
- Penalties for not providing information

# *Filing a Complaint...*

# Standardized Complaint Form

- Two standard complaint forms
  - ❖ one for assessment review boards
  - ❖ one for MGB
- Options
  - o send with notices
  - o municipal website (downloadable)
  - o municipal office
- Department website or Queen's Printer

# Standardized Complaint Form cont'd

Complaint form ***must*** identify

- the property under complaint
- what information on the notice is incorrect
- why the information is incorrect



# Standardized Complaint Form cont'd

Complaint form ***must*** identify (cont'd)

- the specific issues related to the incorrect information that are to be decided by the board
- what the correct information is
- requested assessed value
- if complainant is represented by an agent



## Standardized Complaint Form cont'd

- A complaint will not be heard if
  - ⇒ The form is not fully completed
  - ⇒ The filing fee, if any, is not included
- A board must not hear any issues that are not described on the complaint form
- Provides overview of disclosure rules

# Agent Authorization

- A person who, ***for a fee***, represents a taxpayer
- Standard authorization form filed annually
- Agent must disclose qualifications
- Taxpayer retains responsibilities

# Complaint Filing Fees

- Municipalities & provinces surveyed
- Minister will set fees
- Municipality
  - may choose not to charge a fee, or
  - must adopt fees
- Filing fees for linear property

# *Complaint Process Overview*

# Timelines

- Complaint process complete within tax year
- Different timelines for different matters
  - assessment vs. non-assessment matters
  - LARB assessments vs. CARB and MGB assessments

## Timelines cont'd

- Timelines may be extended, **but...**
- Penalties if timelines are not adhered to

# Disclosure

- Exchange of evidence and information during formal complaint and hearing process
- Disclosure only for issues on complaint form
- Disclosure must be full and complete



# Disclosure cont'd

- Hearing date drives disclosure timelines
- Penalties for non-compliance
- Board must not hear information that is not disclosed within the timelines
- Municipalities must inform taxpayers about disclosure rules



# Disclosure cont'd

- Relevant facts supporting the issues
- Source of disclosed facts
- Documentary evidence
- Witnesses
- Testimonial evidence
- Written argument

# *Assessment Review Board Clerk*

# Assessment Review Board Clerk

- Receive, review and categorize complaints
- Identify “invalid” complaints
- Notify Minister of CARB complaints

# Assessment Review Board Clerk cont'd

- Schedule hearings within timelines
- Provide copy of complaints
- Notify parties
  - ⇒ date and place of hearing
  - ⇒ rules and timelines for disclosure

# Assessment Review Board Clerk cont'd

- 3 Cs to coordinate scheduling of provincially appointed member
  - Communicate
  - Collaborate
  - Cooperate

# *Assessment Review Boards*

# Establishment of ARB

- Municipalities establish assessment review boards
- May establish one-member boards (more info later)
- Joint or regional assessment review boards encouraged

# Local Assessment Review Board (LARB)

- Three locally appointed members
- Hears complaints about
  - tax notices
  - assessments
    - for residential properties with three or less dwelling units, and
    - for farm land



# Timelines – LARB Hearings

- Scheduled hearing date
  - not less than 40 days after complaint is filed
- Notify parties of date and place of hearing
  - after copy of complaint provided
  - at least 35 days before hearing date
- Hearing date drives disclosure timelines

# Timelines – LARB Disclosure

- Complainant disclosure
  - at least 25 days before hearing date
- Respondent disclosure
  - at least 10 days before hearing date
- Complainant rebuttal
  - at least 5 days before hearing date
- Timelines may be shortened if agreed to

# Composite Assessment Review Board (CARB)

- Two locally appointed members
- One provincially appointed person from the MGB as the presiding officer
- Hears complaints about assessments
  - non-residential property
  - residential property with four or more dwelling units

# Timelines – CARB Hearings

- Scheduled hearing date
  - not less than 90 days after complaint is filed
- Notify parties of date and place of hearing
  - after copy of complaint provided
  - at least 70 days before hearing date
- Hearing date drives disclosure timelines

# Timelines – CARB Disclosure

- Complainant disclosure
  - at least 60 days *before* hearing date
- Respondent disclosure
  - at least 30 days *before* hearing date
- Complainant rebuttal
  - at least 15 days *before* hearing date
- Timelines may be shortened if agreed to

# One-member LARB

- Matters on a tax notice
- Non-assessment matters on assessment notice
- Administrative matters
- Procedural matters

# One-member CARB

- Must be provincial member
- Non-assessment matters on assessment notice
- Administrative matters
- Procedural matters



# Timelines – One-member ARB

- Notify parties of date and place of hearing
  - after copy of complaint provided
  - at least 15 days before hearing date
- Decision on merits must adhere to legislated timelines
- Complainant **and** respondent disclosure
  - at least 5 days before hearing date



# Joint ARB

- Two or more municipalities
- LARB and/or CARB
- Benefits
  - ✓ shared costs
  - ✓ shared resources
- Making it work – any comments?

# *The Municipal Government Board*

# MGB Administrator

- Receive and review complaints (linear property & equalized assessments)
- Identify “invalid” complaints
- Schedule hearings within timelines
- Provide copy of complaints

# MGB Administrator cont'd

- Notify parties
  - ⇒ date, time and place of hearing
  - ⇒ rules and timelines for disclosure
- “3 Cs” - coordinate scheduling of Provincial Member with ARB Clerk

# Municipal Government Board

- Panels hear complaints about
  - linear property assessments, and
  - equalized assessments
- Provides provincial member for CARB
  - presiding officer

# Timelines – MGB Hearings

- Scheduled hearing date
  - not less than 90 days after complaint is filed
- Notify parties of date and place of hearing
  - after copy of complaint provided
  - at least 70 days before hearing date
- Hearing date drives disclosure timelines

# Timelines – MGB Disclosure

- Complainant disclosure
  - at least 60 days before hearing date
- Respondent disclosure
  - at least 30 days before hearing date
- Complainant rebuttal
  - at least 15 days before hearing date
- Timelines may be shortened if agreed to



# One-member MGB Panel

- Member must meet requirements
- Non-assessment matters on assessment notice
- Administrative matters
- Procedural matters



# Timelines – One-member MGB

- Notify parties of date and place of hearing
  - *after* copy of complaint provided
  - at least 15 days *before* hearing date
- May schedule dates and timelines
  - must adhere to legislated timelines
- Complainant ***and*** respondent disclosure
  - at least 5 days *before* hearing date

# *Procedures*

# Board Administrative Procedures

- Postponements or adjournments
  - must not be for indefinite periods
  - as long as decisions issued by year end
  - reasons must be substantive
  - can not occur twice for same reason

# Board Administrative Procedures

- A Board must ***not*** hear
  - issues not identified on the complaint form
  - undisclosed evidence
  - evidence that was a pre-complaint request for information that was not provided
- All Boards must use independent legal counsel
- Boards must keep a record of a hearing

# Records of Hearing

- Complaint form, including list of issues
- Documentary evidence
- Witnesses
- Transcripts, or summary of testimony
- Written arguments
- Written decision(s) with reasons

# Written Decisions

- Issues before the Board
- Summary of complainant's argument
- Summary of respondent's argument
- The decision(s)
- Reasons for decision, including dissenting reasons
- Notation of any procedural or jurisdictional issues

# Awarding of Costs

- CARB or MGB
- Cost application by either party or on Board's initiative
- Application may be made any time, but no later than 30 days after hearing
- Cost hearing may be separate from merit hearing
- Schedule of costs (in development)



# Awarding of Costs cont'd

- Awarding of costs when
  - evidence could have been included with disclosure
  - a party causes unreasonable delays
  - a party has acted contrary to process
  - irrelevant evidence prejudices other party
  - non-complaint issues are introduced
  - failure to provide information



# Accountability for Costs

- Complainant (property owner or taxpayer)
  - own property
  - complaint about another property
- Respondent
  - municipality
  - Minister (linear property and equalized assessments)

# *Appeals of Decisions*

# Appeal to Court

- All appeals to Court of Queen's Bench
  - ⇒ on the record
  - ⇒ on a point of law or jurisdiction
- Application for leave must be filed within 30 days

# *Other topics*

# Training

- Mandatory training for
  - All board members,
  - ARB clerks, and
  - MGB administrator
- Different assessment training for different Board members.
- Courses begin in the fall of 2009 (curriculum drafted)

# Qualifications

- Provincially appointed members must meet criteria for qualifications
- Chair of MGB panel must meet criteria for qualifications
- Minister may grant equivalencies

# Remuneration of Board Members

- Remuneration of provincially appointed member based on schedule approved by GOA
- Municipality has discretion to provide remuneration to other board members

# Remuneration of Board Members cont'd

- Current proposal
  - for municipalities with less than 10 CARB complaints, and for joint ARB – the province
  - for municipalities with 10 or more CARB complaints – the municipality



## ***Making It Work...***

- Regulation drafting underway
- Information sessions in summer/fall of 2009
- Implementation for January 1, 2010

# Questions

- You can get a copy of Bill 23 at:  
[www.assembly.ab.ca](http://www.assembly.ab.ca)  
(under *Bills and Amendments*)

*“Making It Work...”*