

Alberta Assessors' Association

2013 Fall Educational Symposium

September 19 – 20, 2013
Heritage Inn, High River, AB



Program

Day 1 - Thursday September 19, 2013

7:30 am – 8:30 am Registration/Breakfast
Workshop A: Reviewing M&E
Workshop B: COPTER

12:00 pm – 1:00 pm Buffet Lunch
1:30 pm – 5:00 pm **TOURS**

1. M&E Site: Little Chicago". 15-29-18-2-W5
Limit: 25-30 Pre-requisite: Workshop A
PPE Required (hard hats, coveralls, safety glasses, steel toe boots, H2S, and 4 head gas monitors)
2. Local Businesses
Confirming: Rural Diversification (Agri-business) site, Willow Creek Homes and Sprung Instant Structures

6:00 pm – 10:00 pm **Assessors' BBQ** – Lynnwood Ranch (near Okotoks)
Hosted by Foothills, High River and Okotoks Assessors
(Re-certification Credits Day 1: 6 Learning)

Day 2 - Friday September 21, 2012

7:30 am – 8:30 am Breakfast
8:30 am – 9:00 am **Presentation:** 2013 Floods
9:00 am – 10:00 am **Group Session:** Legal Issues Review
Health Break
10:15 am – 12:00 pm **Group Session:** Open Discussion on *Regulations*

12:30 pm – 1:30 pm Bagged Lunch and Symposium Closing

*MEETING ROOMS ARE AVAILABLE AFTER LUNCH FOR WORKING GROUPS.
PLEASE RESERVE WITH THE ASSOCIATION OFFICE
(Re-certification Credits Day 2: 3 Learning)*

Kind thanks to Brownlee Law for their financial support

Session Outlines

DAY 1

Workshop A: Machinery & Equipment Evolution and Regulated Property Assessment in Alberta

Presenter: Angel Svennes, AMAA

It seems everything that utilizes technology experiences change at a rapid pace these days presenting benefits and drawbacks depending on your perspective. The assessment of Machinery and Equipment is no exception. With similarities to the spring "New Technologies" workshop offered at 2013 Pre-Conference, this workshop will explore some of the equipment found in the Alberta Machinery & Equipment Assessment Minister's Guidelines including the older mechanical versions and, if applicable, briefly introduce the newer "technologically" advanced versions or replacements. Also discussed will be the application of the current M&E Manual to existing and new technologies coming on line in the field.

This workshop will be geared toward group discussion over lecture format with a goal of promoting consistent practice among assessors. There is potential for an "on site" tour in the afternoon after the morning portion has been completed however tour space is limited. **Please note:** *Personal Protective Equipment including fire retardant coveralls, steel toed boots, hard hat, 4-head gas monitor, safety glasses, hearing protection, and a valid H2S Alive Card/Certificate are REQUIRED to be able to attend the tour.*

Angel Svennes, AMAA is currently employed as Assessor by the Municipal District of Taber and currently holds the volunteer position of President of the Alberta Assessors' Association. She has been assessing properties for municipal taxation purposes since 1996.

Workshop B: Community Organization Property Tax Exemption Regulation

Presenter: Mike Jankovich,

Applying tax exemption legislation can be difficult and time consuming, especially when your decisions are in dispute. In this session, the facilitator(s) will:

- Speak, from a more general public policy perspective on how tax exemption works, and give some context to the Alberta tax exemption legislation.
- Introduce the structure of the tax exemption legislation, including the interrelated structure of the *Municipal Government Act* and the *Community Organization Property Tax Exemption Regulation*.
- Work through how to apply the legislation in general.
- Focus on the most contentious tax exemption issues and how they've been decided. Some of the key issues that will be covered are:
 - the meaning of the phrase "held by"
 - the various forms of "use"
 - the meaning of the phrase "general public"
 - the difficulties of interpreting the term "charitable or benevolent"
 - the application of section 7 restrictions.
- If time allows there will also be a discussion of strategies relating to the preparation for a tribunal hearing on exemption issues.
- Lead a discussion session / question and answer period after the main presentation where participants can share their experiences and ask questions.

Mike Jankovic, MA (Political Science) is currently the Senior Policy Analyst with the Assessment Business Unit at the City of Calgary and represents the City at assessment review board hearing on exemption issues.

Tour 1: M&E Site: Little Chicago 15-29-18-2-w5.

Hosts: IMAC

Assessors will tour a legacy site to aid in identifying new technologies as they relate to the M&E Manual. **This tour must abide by strict capacity limits** and names will be added on a "first come and meeting the necessary requirements-first served" basis. In order to sign up, Assessors must provide a proof of valid H2S Alive (Enform) training and have access to PPE (hard hats, safety glasses, steel toe boots and gas monitors).

Tour 2: Rural Economic Diversification On Farm (Site TBD), Willow Creek Homes and Sprung Structures

Hosts: Multiple

The ingenuity of agri-producers in diversifying the rural economies is boundless. So-called "Family Farms" are evolving into complex enterprises and property valuation becomes a challenge for the assessment community. This tour will visit one such enterprise to continue the discussion towards a better, more common understanding of farm versus non-farm assessment in Alberta.

Willow Creek Homes Inc. has been building ultra-custom homes of all shapes and sizes for the past thirteen years. All custom modular homes are built to the Alberta Building Code, and placed on a conventional basement. All beams and support columns are included along with delivery and set.

Sprung Instant Structures Inc - Sprung invented the tension membrane structure that allows for the rapid construction, total flexibility, complete reliability and ultimate cost-effectiveness of any short or long-term building project.

DAY 2

Presentation: 2013 Floods

Presenter/s: Diane Fraser, AMAA, Paul Milligan, AMAA and Sheila Young, AACI, P.App

The presenters will give first-hand accounts and impressions the massive flooding that captivated all of us over the summer, as well, from an assessment perspective, local, regional and provincial impacts.

Group Session: Legal Issues Review

Presenter: Carol Zukiwski, Barrister & Solicitor – Reynolds Mirth Richards & Farmer LLP

Carol's expertise and specialization offers a unique perspective of current legal issues relating to the assessment field, including current cases of interest.

Group Session: Open Discussion on *Regulations*

Presenter/s: Al Kozack, Barry

The AAA has completed its review of the *Municipal Government Act* and the Executive Committee believes the next logical step is a review of all the associated Regulations referred to in the *MGA* that guide the work of Assessors. Similar to the discussion in 2012, members will have the opportunity to list issues in the Regulations. Once collated, comments will be considered by the Legislative Policy Committee and possible solutions will be considered with the help of the membership. This session will begin with a brief "Where We Are in the Process" introduction by Municipal Affairs and continue with Brownlee Law's Alvin Kozack and Barry Sjolie expert facilitation skills encouraging the discussion and eliciting comments and concerns from delegates.