



LEGISLATIVE AND INTERGOVERNMENTAL SERVICES

TO: Council
DATE: April 5, 2022 **DIVISION:** All
FILE: N/A **APPLICATION:** N/A
SUBJECT: Update on Potential Joint Assessment Review Board Partner Discussions

POLICY DIRECTION:

On June 23, 2020, Council directed Administration to bring back options for a joint Assessment Review Board (ARB) for the 2021 assessment complaint year once Administration had concluded preliminary discussions with potential partner municipalities.

Section 454 of the *Municipal Government Act* requires every municipality to establish ARBs by bylaw while section 455 allows two or more councils to jointly establish ARBs.

EXECUTIVE SUMMARY:

As per Council direction, Administration has researched opportunities and held several discussions with potential partners regarding joint Assessment Review Boards. Following discussions with two potential partners, the City of Airdrie and the City of Calgary, it was determined that joint ARBs are not feasible for the 2022 assessment complaint year, though the potential in future years remains open and Administration will bring forward any potential offers received to Council. The County currently has sufficient ARB members and Administrative support capacity to handle assessment appeals.

ADMINISTRATION RECOMMENDATION:

Administration recommends that this report be received for information in accordance with Option #1.

BACKGROUND:

Rocky View County has always handled the administration of its assessment complaints independently and has ARBs to oversee the appeals of assessments. On November 26, 2019, Council directed Administration to explore the potential for Rocky View County to join or create a joint ARB and report back to Council with Administration's findings. Administration returned to Council on February 11, 2020 to report that research and discussions with potential partners remained ongoing but that more time was required to complete discussions and bring options forward to Council.

Administration reached out to neighbouring municipalities in 2020 to determine their interest in forming a joint ARB and engaged in discussions with the City of Calgary and the City of Airdrie. On June 23, 2020, Administration reported back to Council that discussions had stalled due to COVID-19 and neither Airdrie nor Calgary could accommodate additional assessment appeals during that time. Council directed Administration to bring back options for the 2021 assessment complaint year after concluding preliminary discussions with potential partner municipalities.

Due to the ongoing pandemic, external options remained unavailable so the County added new board members to ensure that appeals could continue to be processed and heard by the County's ARB.

Administration Resources

Erin McGuire, Legislative and Intergovernmental Services



In early 2022, with the potential end of COVID restrictions, Administration reinitiated discussions with the City of Airdrie and the City of Calgary to determine if a joint ARB would now be feasible. The City of Airdrie reported they did not have capacity to accommodate additional appeals. The City of Calgary advised they were interested in exploring the possibility, but they are unable to commit to anything for the current assessment appeal year. However, the City of Calgary did express interest in a continuing dialogue to explore this possibility for future years. No other viable options have been identified.

Currently, Rocky View County's ARB has eight members-at-large appointed to it, with the Assessment Review Boards Bylaw C-7778-2018 allowing for up to fifteen members to be appointed to the board.

While assessment notices have been mailed for the 2022 complaint year, it is not yet known what the final number of complaints received will be. However, to produce an estimate, statistics for complaints received the last two years are as follows:

Assessment Complaint Year	# of Composite ARB Complaints Received	# of Local ARB Complaints Received	Total Complaints Received	Total Complaints Heard by Board
2020	46	23	69	2
2021	43	13	56	6

The County has sufficient board members and administrative resources in place to handle the projected number of complaints and hearings for 2022. Additionally, Administration will continue to engage in discussions with the City of Calgary to explore the possibility of a joint ARB in future years. Should Administration receive any further information about opportunities for a potential joint ARB, Council will be provided updates to consider.

BUDGET IMPLICATIONS:

Existing budget covers all costs for the Assessment Review Board.

OPTIONS:

Option #1: THAT this report be received for information.

Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Amy Zaluski"

"Byron Riemann"

Director
Legislative and Intergovernmental Services

Acting Chief Administrative Officer

EM/jb