

Detailed Assessment Audit Schedule 2004/2005

Seventy-eight municipalities have been scheduled for detailed assessment audits for this year.

These audits will be completed before March 31, 2005.

The department has sent letters to affected municipal administrators advising them

that a detailed audit for their municipality will take place.

Questions regarding the detailed audit process can be directed to your regional assessment auditor (see the assessment auditors contact list at the end of this article).

Assessment auditors will also be following up on audits conducted last year.

"Assessors and municipal officials continue to provide a high level of cooperation and support during the detailed audit process," says director of the Assessment Audit Unit Jerry Husar.

Assessment auditors contact list

Calgary

Mike Lavigueur
(403) 297-5715

Peter Loh
(403) 297-7383

Sheila Young
(403) 297-5723

Lethbridge

Barrie Hosack
(403) 382-4482

Steve Kutanzi
(403) 381-5599

Peace River

Ron Bennett
(780) 624-6129

Red Deer

Barry Campbell
(403) 340-4994

Keith Martin
(403) 340-5345

Edmonton

Barb Priddle
(780) 422-8410

Brian Ferguson
(780) 422-8396

Dean Cramer
(780) 422-8055

Darryl Menzak
(780) 422-8403

Grant Clark
(780) 422-8391

Joanne Fortin
(780) 422-8636

Towns

- Bashaw Town
- Beaverlodge Town
- Bon Accord Town
- Calmar Town
- Claresholm Town
- Daysland Town
- Drumheller Town
- Edson Town
- Gibbons Town
- Hanna Town
- Lacombe Town
- Lamont Town
- Legal Town
- Morinville Town
- Pincher Creek Town
- Ponoka Town
- Provost Town
- Redcliff Town
- Slave Lake Town
- Strathmore Town
- Sundre Town
- Three Hills Town
- Two Hills Town
- Wainwright Town
- Whitecourt Town

Municipal Districts

- Acadia M.D.
- Big Lakes No. 125 M.D.
- Bighorn No. 8 M.D.
- Clear Hills No. 21 M.D.
- Fairview No. 136 M.D.
- Lesser Slave Lake River No. 124 M.D.
- Peace No. 135 M.D.
- Pincher Creek No. 9 M.D.
- Provost No. 52 M.D.
- Ranchland No. 66 M.D.
- Spirit River No. 133 M.D.
- Wainwright No. 61 M.D.
- Willow Creek No. 26 M.D.

Villages

- Alliance Village
- Amisk Village
- Andrew Village
- Berwyn Village
- Big Valley Village
- Botha Village
- Caroline Village
- Chauvin Village
- Chipman Village
- Clyde Village
- Cowley Village
- Czar Village
- Delburne Village
- Delia Village
- Donalds Village

- Edgerton Village
- Hines Creek Village
- Hughenden Village
- Hussar Village
- Hythe Village
- Innisfree Village
- Kitscoty Village
- Munson Village
- Paradise Valley Village
- Strome Village
- Youngstown Village

Counties

- Birch Hills County
- Camrose No. 22 County
- Cypress County
- Forty Mile No. 8 County
- Northern Sunrise County
- Starland County
- Strathcona County
- Thorhild No. 7 County
- Westlock County
- Woodlands County
- Yellowhead County

Cities

- Medicine Hat City
- Red Deer City

Summer Villages

- Waiparous S.V.

**Insert to
Advisory Aspects
Summer 2004**

Regulated rate review resumes

The department is continuing to address recommendations made by a committee of provincial government MLAs on how to improve the system of assessment for industrial properties.

Four working groups made up of stakeholder representatives have been formed to review new rates proposed for the assessment of the following types of properties:

- Pipelines
- Wells
- Electric power transmission, distribution and streetlighting systems, and
- Telecommunication systems, including cable television.

The wells and pipelines meetings have been completed. The electric power and telecommunication systems meetings are scheduled or to be scheduled.

Two working groups are being formed to discuss proposed rates for machinery and equipment properties and railway properties.

The intent of the working group process is to give major stakeholder groups an opportunity to provide input into the rate review process.

The department is hoping to have proposals finalized by the end of September, after which they will go forward to the Minister for consideration.

Working group participants

Telecommunications

John Lindsay	Alberta Assessors' Association
Joe d'Onofrio	Alberta Association of Municipal Districts & Counties
Leslie Vaala	Alberta Urban Municipalities Association
Maria Cosentino Fast	Canadian Property Tax Association
Mary Dade	Telephone industry
Rhonda Bashnick	Television industry

Electric power

Chris Van Staden	Alberta Assessors' Association
Ralph McDonald	Alberta Association of Municipal Districts & Counties
Leslie Vaala	Alberta Urban Municipalities Association
Scott McNaughton	Canadian Property Tax Association
Robert Flint	Industry
Neil McMeckan	Industry

Wells

Rene Kozack	Alberta Assessors' Association
Donnie Paul	Alberta Association of Municipal Districts & Counties
Leslie Vaala	Alberta Urban Municipalities Association
Jim McMillan	Canadian Association of Petroleum Producers
Danielle Bielecki	Canadian Property Tax Association
Ken Shaw	Small Energy Producers Association of Canada

Pipelines

Rene Kozack	Alberta Assessors' Association
Mike Gagnon	Alberta Association of Municipal Districts & Counties
Leslie Vaala	Alberta Urban Municipalities Association
Jim McMillan	Canadian Association of Petroleum Producers
Ken Marsh	Canadian Energy Pipelines Association
Roger Leachman	Canadian Property Tax Association

**Insert to
Advisory Aspects
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City of Calgary 2004 equalized assessment appeal

The Municipal Government Board (MGB) has conducted a preliminary hearing of the City of Calgary's 2004 equalized assessment appeal.

The hearing was held in Calgary from April 14 to 19, 2004, and a decision (MGB decision #050/04) was issued on June 14, 2004.

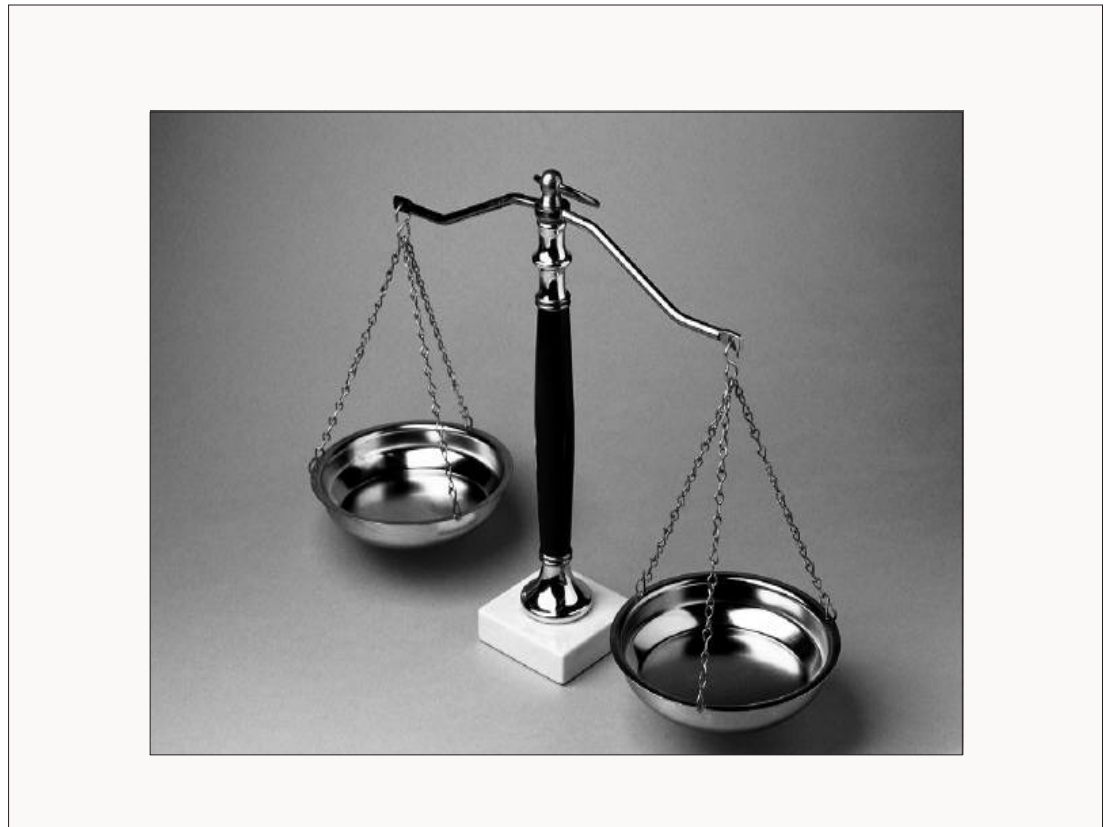
The MGB found that:

"The Appellant (the City of Calgary) has provided sufficient particulars of the reasons for its appeal."

"...the information the Appellant requested be disclosed in regard to regulated property is not relevant within the legislative scheme for the preparation of equalized assessments, including the issue of equity between regulated properties."

"... the remainder of the Appellant's request for disclosure has relevance to the issue of equity in the equalized assessment (excepting those few items otherwise deleted for redundancy or uncertainty)."

"The intervenors are proper parties to the appeal."



As a result of this decision, the province is required to disclose all relevant information to the City of Calgary by July 5, 2004. However, the City of Calgary and the MGB have agreed to provide the provincial government with an additional two weeks to compile the enormous amount of information that the province is required to disclose. Disclosure documents will include details of each municipality's equalized assessment, but will not include information on regulated properties. The information will be disclosed subject to the same terms and conditions regarding confidentiality as contained in the milenet agreement.

According to the MGB decision, within four months of receiving the disclosed information, the City of Calgary "must file its appeal materials, that is provide the Respondent (Province of Alberta), the MGB, and the intervenors, its written submission, evidence including identification of intended witnesses and their will say statements along with any argument and case law on which it intends to rely at the merit hearing." The province will have six weeks to file its response.

The MGB will accept replies from the intervenors regarding the submissions of either the province or the city up to one month before the scheduled hearing date. Anyone who wishes to reply to the intervenors' submissions must do so in writing not less than 10 days before the scheduled hearing date.

For more information regarding the board's decision, enter MGB decision #050/04 in the board order search page, which is located on Municipal Affairs' Web site at <http://www.municipalaffairs.gov.ab.ca/mgb/index.cfm>.

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