



Alberta Assessors' Association

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January 3, 2017

Honourable Danielle Larivee
Minister of Municipal Affairs
204 Legislature Building
10800 - 97 Avenue
Edmonton, AB T5K 2B6

Re: **IMPLEMENTATION PLAN - BILL 21, MODERNIZED MUNICIPAL GOVERNMENT ACT
and ASSOCIATED REGULATIONS**

The signors below, on behalf of their respective organizations, respectfully request that the Ministry consider a planned implementation of the new assessment/taxation regime that will allow sufficient lead time to properly meet the policy requirements of the new legislation.

Because there are fundamental changes to the assessment process and because the inputs for determining assessments for a tax year are collected in the preceding year, we ask that a delay in implementation be considered until the 2019 tax year to allow the 2018 year for integration and collection of data.

Our rationale for delaying implementation of the changes until the 2019 tax year is to provide an entire year upfront for preparation. This would allow time for a thorough review of the regulatory changes and processes to determine the intent of the overarching policy. We have concerns that vague or broad wording in the regulation(s) will be interpreted by various boards and courts with outcomes contrary to the intent of the overarching policy. Secondly, a decelerated and possibly an initial limited implementation would allow for collecting of data, integrating assessment systems and testing/refinement of processes prior to full process integration. Given that assessment is an annual process and the primary revenue source of municipalities, they require certainty relative to the accuracy and outcomes of the process; thorough testing and refinement will ensure that accuracy.

We appreciate your consideration of the above and look forward to your response.

Thank you

John Lindsay, AMAA
President
Alberta Assessors' Association

Lisa Holmes
President
Alberta Urban Municipalities
Assoc.

Al Kemmere
President
Alberta Association of Municipal
Districts and Counties

c.: Brad Pickering, Deputy Minister
Meryl Whittaker, ADM

