

Alberta Assessors' Association 50th Anniversary Conference Video

“Celebrating 50 Years and Valuing the Future “

Video Script

Introduction

- Music
- Fade in title of film **“Celebrating 50 Years and Valuing the Future”**

Slide – heading *“The Origins of Assessment and Taxation”*

1. “The concept of property tax has existed in various forms since the beginning of human civilization.”
2. “In 4th century BC, Athens levied taxes on land, houses, slaves, cattle, furniture, and money in an effort to finance wartime expenditures.”
3. “Tax exemptions for temples and tombs were issues that the Egyptians dealt with in 2400 B.C.”
4. “The Romans contracted out tax collection to “middlemen”, who enjoyed a share of the profits. Under Caesar Augustus, however, taxation was put into the hands of the civil servants.”
5. “The growth of feudalism in Europe from the 7th century onward lead to widespread use of the property tax. Under William the Conqueror, a complete inventory of England’s wealth was compiled for the purposes of taxation.”

“A New Province is Formed”

1905

6. “On September 1, 1905, Alberta and Saskatchewan were established by Acts of Parliament. On this date Alberta, with a population of less than 200,000, became a province of Canada. Alexander Rutherford, of the Liberal Party, was Alberta’s first Premier.”
7. “Alberta was named after Princess Louise Caroline Alberta (1848–1939), who was the fourth daughter of Queen Victoria. In addition to naming the province after Princess Louise Caroline Alberta, the Village of Caroline, and Lake Louise, the site of our 50th conference, were also named in honor of her.”

“The Beginning of Municipal Affairs...”

8. “In December 1911, a new department of the Provincial Government was created - Municipal Affairs. Archibald McLean was the first Minister.”
9. “Legislation was passed in 1916 empowering towns and villages to broaden the basis of taxation to include improvements.”

1920

10. “In 1920 the taxing power of towns and villages was extended to include a tax on all persons carrying on any trade, business or profession, and a tax on personal property.”

1929

11. “In 1929, the Alberta Assessment Commission Act was passed and an Assessment Commission created to prepare equalized assessments; establish standards for assessment, and to hear appeals.”

1935

12. “In 1935, a newly formed Assessment Branch within the Department of Municipal Affairs replaced the Assessment Commission and became responsible for equalized assessments and setting standards. At this point in time, most assessors in Alberta were either employed by municipalities or operated independently.”

1936

13. “One of the earliest provincially developed assessment manuals was issued in 1936. It contained some 18 pages of assessment procedures and valuation rates for modest

cottages and simple stores and warehouses. The base costs in this manual reflected 1936 costs in Edmonton.”

1942

14. “The Assessment Act was created in 1942. Under the Act, towns and villages had the option of passing a bylaw to exempt all or a portion of improvement assessments.”

1947

15. “In 1947, a major event in Alberta’s history took place – oil was discovered in Leduc. With the discovery, rural municipalities were under pressure to provide more industrial services and infrastructure. As construction boomed across Alberta, municipalities wanted more consistency in how assessments were prepared for all the new industrial improvements.”

“The Evolution of Assessor Organizations”

16. “The discovery of oil apparently also fuelled an era of assessor associations and organizations. In 1948, city assessors, primarily from Edmonton and Calgary, formed a group called the Alberta Association of Assessment Officers (AAAO). However, they did not formally incorporate under the Societies Act.”

1951

17. “Not to be outdone by the city assessors, three assessors from rural municipalities directly affected by the oil discovery: Alex Hughes from the County of Leduc, Ernie Cook from the County of Strathcona and Bill Whiteside from the County of Stony Plain, invited assessors from all rural municipalities to a meeting in Calgary on November 15, 1951. At this meeting the, the Alberta Municipal Assessors Association was formed with Hughes, Cook and Whiteside serving as a Provisional Committee. The AMAA incorporated under the Societies Act on December 10, 1951.”

1955

18. “In 1955, the rural assessors’ AMAA amalgamated with the city assessors’ organization, and they adopted the name Alberta Association of Assessing Officers (AAAO). But, for some reason, this joint organization did not incorporate itself under the Societies Act.”

1958

19. “Meanwhile, in 1958, the University of Alberta, Department of Extension initiated a certificate program in municipal administration and assessment. This certificate program was started in response to a growing interest in acquiring more extensive training for assessors and an increasing demand for credentials.”

1959

20. “In 1959, the Province issued a new Alberta Provincial Assessment Manual with 75% of 1957 replacement costs in the Edmonton area as the basis for establishing the fair actual value of buildings.”
21. “The 1959 manual was the first to be officially prescribed in regulations (Alberta Regulation 272/59) for use by all assessors throughout the province. Prescribing a comprehensive set of methods, standards, guidelines and rates for assessment was unique in Canada – no other province had such a manual. The Yukon and Northwest Territories began using the Alberta manual and made reference to it in their legislation.”
 - o Slide – as above

“The 1960s - The Dawn of the Alberta Assessors’ Association”

22. “In 1960, Alberta had a population of just over 1,250,000. Ernest Manning of the Social Credit Party was the Premier of Alberta, A. J. Hooke was the Minister of Municipal Affairs.”
23. “The 298 or so incorporated municipalities and 49 improvement districts continued to enjoy steady economic growth. The Department of Municipal Affairs carried out assessments for the majority of municipalities in the province because most municipalities did not have their own assessors. The Assessment Services Branch, under Director Ernie Mills, provided the assessment service to incorporated municipalities, and the Field Services Branch, under Director Al Isbister, provided the assessment services to the improvement districts.”
24. “The two government assessment branches formed a provisional association on November 2, 1960, called the Alberta Government Assessors Association (AGAA). It appears that the seed for the Alberta Assessors’ Association was planted. The President was Ernie Mills, the Vice-President was Al Isbister, and the Secretary was Henry Powers.”
25. The motivation for a province-wide assessors’ association seemed to be driven by two factors: First, there was an attempt to form a Canadian Association of Assessing Officers, which required that members belonged to a bonafide provincial association. Second,

the Assessment Commissioner of the day, J. B. Laidlaw of Municipal Affairs, who was responsible for overseeing the provincial assessments, strongly supported the formation of a province-wide assessors' association."

26. "In June 1961, the provincial government assessors dropped the word "Government" from the name and became the Alberta Assessors' Association. A letter was sent to every practicing assessor in the province inviting them to join the association."
27. "The offer to join the provincial association was greeted with some trepidation by the municipal assessors, who were reluctant to give up the idea of an independent organization of assessors."
28. "However, the government of the day made it clear that only one association would receive grant money, and that money seemed destined to go to the provincial Alberta Assessors Association (AAA). The government assessors at the time were full-time employees, received formal training, and held yearly conventions where they discussed assessment issues."
29. "A majority of the municipal assessors joined the Alberta Assessors' Association, but a small group of rural assessors decided not to join."

1962

30. "On January 19, 1962, the Alberta Assessors' Association formally incorporated under the Societies Act. All assessors who were registered with the association became Charter Members."

1963

31. "On March 26, 1963, the rural assessors group incorporated under the Societies Act, and they changed their name from the Alberta Association of Assessment Officers to the Association of Municipal Assessing Officers."

1964

32. "Only one year later, in 1964, the Association of Municipal Assessing Officers amalgamated with the Alberta Assessors' Association. The two organizations kept the name Alberta Assessors' Association."

1965

33. "On April 8, 1965, the Alberta Assessors' Association hosted a testimonial lunch at Lister Hall, University of Alberta campus, to honour 70 assessors who received honorary life membership scrolls as pioneers of the profession in Alberta."

1967

34. "In 1967, the province introduced new assessment legislation: the Municipal Taxation Act. The new legislation replaced the Assessment Act and the City Act as the authority for property assessment in Alberta. At the same time, the province introduced the 1967 Assessment Manuals (AR 372/67), based on 1963 Edmonton costs."
35. "Under the new legislation, land was assessed at 65% of market value, and buildings were valued at 45% of depreciated replacement cost calculated using the assessment manuals. The lower assessment level for improvements was tax policy aimed to encourage development of vacant lands."
36. "And to cap off the 60s with an irony - the efforts to establish the national association of assessors – the very catalyst that led to the unification of assessors in Alberta – fell through."

Slide 1

“The first elected Executive of the AAA

- *Ernie Mills –President (Municipal Affairs)*
- *Al Isbister –Vice-President (Municipal Affairs)*
- *Henry Powers –Secretary-Treasurer (Municipal Affairs)*
- *J.B. Laidlaw -Provincial Director (Assessment Commissioner, Municipal Affairs)*
- *Peter Cormack –Urban Director (Calgary)*
- *Rudy Kotkas –Rural Director (MD Lethbridge)*
- *George Hughes –Director at large”*

Slide 2

“The initial annual membership fees

- *1961-1962 - \$1.00*
- *After March 26, 1962 - \$2.00*

Slide 3

“1961 – First graduates of Assessment Certificate Program”

Slide 4

“1965 – Honouring the Pioneers of Assessment”

Next series of slides

Names of Presidents that served in the 1960s and the years they served, and photos

Next series of slides

Photos of persons receiving accreditation in the 1960s.

Next series of slides

Photos from conferences in the 1960s.

“The AAA in the 1970s”

**Continue narration

1978

37. “In 1978, the Fair Actual Valuation Regulation was passed whereby the assessment level was 65% of the fair actual value for both land and improvements; thus the concept of one-to-one assessments was first introduced in Alberta.”

1979

38. “The Department of Municipal Affairs introduced new assessment manuals for residential, commercial and farm land properties in 1979. The 1979 manuals were based on 1977 replacement costs in the Edmonton area.”

First series of slides

Names of Presidents that served in the 1970s and the years they served, and photos

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Photos of persons receiving accreditation in the 1970s.

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“The 1980s – Reaching our Silver Anniversary”

**Continue narration

1980

39. “In 1980, Lakeland College in Vermilion began the Assessment and Appraisal Diploma Program.”

1984

40. “In 1984, Municipal Affairs produced new Residential, Commercial and Farm Land Assessment Manuals. The rates and factors in the 1984 manuals were based on 1983 Edmonton and area costs. A new computer friendly alpha-numeric system classification system for buildings was also introduced with the manuals – the same classification system is still used by many assessors today.”

1985

41. “In April 1985 the Alberta Assessors Association celebrated its 25th Anniversary Conference in Jasper. Rennie Kozack, from Municipal Affairs, was the conference Chair.”

42. “The University of Alberta, the Alberta Assessors’ Association, and Municipal Affairs develop the Real Property Assessment and Taxation Citation program for continuing education for assessors.”

Slide 1

“Collage of Members - 25th Anniversary”

Next series of slides

Names of Presidents that served in the 1980s and the years they served, and photos

Next series of slides

Photos of persons receiving accreditation in the 1980s.

Next series of slides

Photos from conferences in the 1980s.

“The 1990s – the Winds of Major Change”

**Continue narration

1990

43. “The 1990s was the decade when, arguably, the most significant and dramatic changes took place, as far as assessment and assessors in Alberta were concerned.”
44. “In September 1990 the Association leased its first office space on Kingsway Avenue in Edmonton.”
45. “In 1992, the Municipal Statutes Review Committee presented its report to government - a “white paper”, which proposed three major pieces of legislation dealing with municipalities:
- i. The Property Assessment Act, which contained assessment related provisions,
 - ii. The Alberta Municipal Assessment Corporation Act, which contemplated that all assessments in the province would be completed by a central body, and
 - iii. The Municipal Government Act, which contained taxation provisions, planning matters and other municipal functions.”
46. “Under these proposed pieces of legislation, the standard of assessment for residential, commercial and most industrial properties would be market value. The process of preparing assessments for these properties would not be regulated, and assessments for all properties would be prepared annually rather than allowing assessment rolls to be adopted for several years.”
- “The Municipal Statutes Review Committee also believed that the assessment profession in Alberta supported the concept of market value based assessments, and that they would embrace the concept of the Alberta Municipal Assessment Corporation.”
47. “However, intentions do not always equal outcomes. Also in the early 1990s, what became known as the “Klein Revolution” began. The provincial government, under Premier Ralph Klein, adopted a philosophy of fiscal restraint, no deficits, streamlining government operations and getting out of the business of competing with business. This direction of government had a significant effect on the assessment and taxation legislation proposed by the Municipal Statutes Review Committee, and it had an equally significant impact on assessors and the structure of assessment in Alberta.”
48. “The province decided that it would not move forward with the establishment of the Alberta Municipal Assessment Corporation. And, it also decided to consolidate the provisions contained in the Property Assessment Act with the provisions in the Municipal Government Act into one Act.”

1995

49. “The consolidated Municipal Government Act came into force on January 1, 1995. And assessors across the province had to adapt quickly from a regulated process to one that was result oriented. Assessments had to be prepared annually beginning in the 1996 tax year for all municipalities, except the cities of Edmonton and Calgary – their first assessments went on the 1999 assessment roll.”

50. “The changes to the assessment process were significant, but the changes to the assessment structure in Alberta were even more profound. The Minister of Municipal Affairs, Steve West, announced in December 1994 that the province would stop providing the assessment services for municipalities by April 1995, except for linear property.”

51. “About 125 provincial assessors – many who are still practicing members of our Association - who provided assessment services to about 345 municipalities were out of a job that April.”

“The affected municipalities had to scramble to find assessors – either as in-house staff assessors or as private assessment contractors. The resiliency of the assessment profession in Alberta was being fully tested. Almost 30 new assessment companies were started by former employees of Municipal Affairs. People who only had to focus on preparing assessments now had to learn to run a business - some alone; some in partnership with co-workers. In many instances, assessors who were once co-workers were now competitors - bidding against one another for the right to do work in the same municipality.”

52. “Meanwhile, major re-organization was also underway in the Department of Municipal Affairs. The administrative structure of provincial oversight that was contemplated in the proposed legislation, and which existed in the province pre-1995, was abolished. The statutory positions of Assessment Commissioner and Chief Provincial Assessor were dropped from the legislation – their function and oversight role for ensuring uniformity of assessments province-wide became the responsibility of the Minister. Rene Gagne, who happened to be the last Assessment Commissioner, was also the Assistant Deputy Minister of the Assessment Services Division, which became and what is now the Assessment Services Branch under the Municipal Services Division.”

53. “The Alberta Assessment Equalization Board was also abolished because the government believed, at the time, that there would be no need for equalized assessments - after all assessments were supposed to be prepared annually by a central body. As well, the specialized Alberta Assessment Appeal Board was disbanded and their function merged with the functions of the Planning Board; the functions of these two boards went to what is now known as the Municipal Government Board.”

54. “Even though many assessors surely felt the shades of doom and gloom hanging over them, there were also rays of sunshine. After many years of hard work by members like Roy Woodward and Past President Russ Barnes, the Alberta Assessors Association was registered as a profession, under the Professional and Occupational Associations Registration Act (POARA) in March 1994, with governance under the Municipal Assessor Regulation (MAR).”

1996

55. “Amongst all of the turmoil, the Association was active too. The Association’s first Strategic Plan was released to the membership in 1996. The Strategic Plan set a vision and a beacon for the Association and its members to follow for years to come.”

1998

56. “In 1998, Iris Evans, Minister of Municipal Affairs, and Barrie Hosack, President of the Association, introduced the handbook *Market Value and Mass Appraisal for Property Assessment in Alberta* as a guide for assessors. This joint publication won the Distinguished Research and Development Award bestowed by the International Association of Assessing Officers.”

57. “In 1999, the Qualifications of Assessor Regulation was established. The regulation included the Accredited Municipal Assessor of Alberta designation as a requirement to be the appointed assessor of a municipality.”

First series of slides

Names of Presidents that served in the 1990s and the years they served, and photos

Next series of slides

Photos of persons receiving accreditation in the 1990s.

Next series of slides

Photos from conferences in the 1990s.

“The New Millenium”

**Continue narration

2000

58. "Our Association not only survived the 90s – we became stronger and more unified. Yet, who can forget the start of the new millennium and Y2K. Would our computers freeze? Would the software that ran our CAMA systems need to be re-written?"
59. "In September 2000, the International Association of Assessing Officers' 66th annual conference was held in Edmonton. Several members from our Association, including Past Presidents Bill Jesse and Paul Boutin, were instrumental in having Edmonton selected as the conference site."

2001

60. "On June 11, 2001, President Pat Dumont, of the Alberta Assessors' Association, signed an agreement with the Presidents of the assessor associations from Saskatchewan, Manitoba and Ontario to form an umbrella organization, named the Interprovincial Professional Property Assessors of Canada, or IPPAC, in support of career and educational opportunities for assessors across Canada. Our Association also agreed to let its office be the "headquarters" for IPPAC." In October 2001 the Real Estate Institute of British Columbia signed the agreement as the representative organization for that province. Ron Cust of our Association was the Executive Administrator for IPPAC."

2002

61. "In 2002, the province's Assessment Shared Services Environment system (ASSET) was implemented. Assessors are required to submit assessment and property information and sales data into ASSET, which is used by the province to monitor for compliance with the regulated quality standards, and to determine assessment levels in each municipality, which in turn are used to calculate equalized assessments."

2009

62. "After much research and communication by the Executive Committees during the terms of Past Presidents Wayne Kelly and Art Lerner, and in-coming President Ian Ferguson; with the necessary consultation and eventual approval of the membership, the Association purchased a unit in a condominium office building - another milestone in the continuing growth of the Association. On June 1, 2009, the move into our own office was complete."

First series of slides

Names of Presidents that served in the 2000s and the years they served, and photos

Next series of slides

Photos of persons receiving accreditation in the 2000s.

Next series of slides

Photos from conferences in the 2000s.

“Celebrating 50 Years and Valuing the Future”

2010

63. “Today, Alberta had a population of over 3.6 million. Ed Stelmach of the Progressive Conservative Party is the Premier of Alberta, and Hector Goudreau is the Minister of Municipal Affairs. And, the Alberta Assessors’ Association has almost 600 registered members”

64. In conclusion, here are clips of just a few people who have been part of our Association in the past, and who will play important roles in assessment for the years to come.

First series of slides

“The Executive Directors of the AAA”

- Show names and photos of Association’s Secretaries and Executive Directors, starting with Jim Fritsch and last, but not least, Licia.

Next series of slides

Slide heading *“Assessors have fun”*

Next series of slides

“Our present and our future”

- Photo montage of staff from assessment offices within the province.

The End

Film credits

- Producer – Brad Hurt
- Narrator – Scot McAlpine
- Screenplay – Barrie, Licia and Jerry
- Researchers – Alex Danylchenko, Al Fenton, Norm Girard, Adrian Waters, Al Knight

