

Course Syllabus/Outline

Course Name:

Alberta Assessors' Association Tools for Practicing Assessment in Alberta

Total Modules: 8

Prerequisite(s): Completion of AMAA Core Education Requirements
Minimum of two years practicing assessment

Course Description:

This course will focus on providing Candidate Members of the Alberta Assessors' Association with the opportunity to acquire the Property Assessment and Taxation in Alberta mandatory requirement towards the Accredited Municipal Assessor of Alberta (AMAA) designation. The course provides an extensive, practical look at the property assessment legislation and processes used in property assessment and taxation in Alberta.

The Tools for Practicing Assessment in Alberta course is intended for Candidate Members possessing at least two years of assessment experience, who have completed their core education requirements, and who are preparing to complete their Oral Examination towards accreditation.

Course Delivery Method:

The Tools for Practicing Assessment in Alberta course is designed to be fully online and student-directed. Candidate Members who are participating in the course will find that this method in itself will be a learning tool that will prepare them for on-the-job challenges in assessment. Instruction for the course will also be self-directed, however, the course has been designed in a modular format with self-tests within each module to assist with the learning process. A variety of learning activities will assist the student with the completion of each module, including short video clips, drag and drop exercises, charts and illustrations, and more.

It is expected that the Candidate's sponsor and peers will play an active role in providing advice and guidance when required. A list of resource and subject matter experts will also be included within each learning module.

Course Length and Student Commitment:

While learning habits and circumstances will always vary for each participant, it is expected that each of the eight modules within the Tools for Practicing Assessment in Alberta course will take approximately five (5) hours to complete. The course will run over an eight-week period for a total expected course involvement of forty (40) hours. The modules have been designed to follow a sequential assessment process pattern, although students may move back and forth within the modules to cross check and/or reinforce information learned in previous or subsequent modules (i.e. all modules stay available online until the end of the course). The self-tests provided within each module are considered an integral part of the learning process and will help the student to gauge their own progress. Feedback and guidance from sponsors, peers and subject experts is strongly encouraged.

Course Evaluation and Weighting

The goal of this course is for the student to work through the information, activities and self-tests within each module in order to prepare for the final exam, which is worth 100% of the course grade. Students must achieve a grade of **70%** or greater in order to pass this course.

The exam will be a combination of multiple choice, true/false, matching and fill-in-the-blank questions that will be randomly generated and auto marked. There will be no long answer or essay questions.

The exam will be delivered in one of two ways depending on the number of students enrolled in any given course offering and will be determined at the time of offering:

- a) each student will write the exam under the supervision of an approved Accredited Member of the Association at their place of business or alternate location at a time pre-determined by the Association;
or
- b) students enrolled for a particular course offering will write the exam in a group setting at a pre-determined location and proctored by an approved Accredited Member of the Association.
- c) students will have three (3) hours in which to complete the exam.

Students failing to achieve a grade of 70% or higher on the first attempt will be allowed to enroll in the next available course offering in order to complete the exam a second time.

Required Course Texts:

The following course materials, available through the Queen's Printer, are required. Students already possessing, or having access to, copies of the following legislation need not purchase new. **Please ensure that the current copy you have is the same as indicated below.**

| Required | Current Version |
|---|---|
| Municipal Government Act (MGA) | Current Revised Statutes of Alberta 2000 Chapter M-26 |
| Matters Relating to Assessment and Tax Regulation (MRAT) | Alberta Regulation 220/2004 |
| Community Organization and Property Tax Exemption Regulation (COPTER) | Alberta Regulation 281/1998 |
| Qualification of Assessor Regulation (QAR) | Alberta Regulation 233/2005 |
| Matters Relating to Assessment Complaints Regulation (MRAC) | Alberta Regulation 310/2009 |
| | |

The Queen's Printer bookstore can be found online at www.qp.gov.ab.ca/index.cfm or by calling (780) 427-4952, or by fax at (780) 452-0668

The required course materials indicated above are updated for each course offering to ensure that the most current version is in use. This also ensures that students are all learning and being tested on the same version and current legislation.

Course Outcomes and Objectives:

Module 1: Understanding Law

Learning Outcome:

Find, navigate and interpret the sources of law pertaining to property assessment and taxation in Alberta.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 1.1 Define statutory law, common law and statutory interpretation.
- 1.2 Explain the different types of legislation.
- 1.3 Identify where to find Alberta legislation and case law.
- 1.4 Explain how to read and interpret legislation.
- 1.5 Explain why it is important for assessors to understand legislation

Module 2: Property Assessment and Tax Process and Administration

Learning Outcome:

Relate existing knowledge regarding assessment process and administration to the Alberta context.

Learning Objectives:

On completion of this module, combined with the skills learned in Module 1 learners will be able to:

- 2.1 List the roles and responsibilities of those involved with property assessment and taxation process in Alberta, as well as the key steps and dates of assessment and taxation.
- 2.2 Identify pertinent property assessment and tax legislation, in addition to explaining the roles and responsibilities of the Minister of Municipal Affairs. This includes being able to differentiate between the role of the assessor appointed by a municipal council and the assessor designated by the Minister.
- 2.3 Identify pertinent property assessment and tax legislation, and explain the roles and responsibilities of municipalities (i.e., Council, CAO and assessor). This includes being able to:
 - List sources of tax revenue available to municipalities.
 - Describe how an assessor is appointed to the position of Designated Officer.
 - List the primary duties and responsibilities an assessor.
 - Differentiate between the role of the assessor appointed by a municipal council and the assessor designated by the Minister.
 - Identify factors to consider when managing municipal assessment services.

Module 3: Preparing Assessments

Learning Outcome:

Prepare an assessment or supplementary assessment by taking into account the standards set out in property assessment and tax legislation.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 3.1 Identify the pertinent sections of property tax and assessment legislation relevant to preparing assessments.
- 3.2 Determine whether a property is non-assessable based on its characteristics.
- 3.3 Determine the standards of assessment that apply to a property based on its characteristics.
- 3.4 Explain how an assessment of property based on market value must be prepared.
- 3.5 Explain how an assessment of regulated property types (farm land, railway, machinery and equipment, and linear property) must be prepared.
- 3.6 Explain how supplementary assessments are prepared.

Module 4: Preparing the Assessment and Tax Roll

Learning Outcome:

Prepare and communicate assessments based on legislation that defines property classes and tax rolls.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 4.1 Identify the pertinent sections of property tax and assessment legislation relevant to assessment class and explain the purpose of assessment classes and sub-classes
- 4.2 List and define assessment classes.
- 4.3 Determine assessment classes for assessed property based on its characteristics.
- 4.4 Identify the pertinent sections of property tax and assessment legislation relevant to determining whether a property is exempt or taxable.
- 4.5 Identify the criteria that dictate whether a property is taxable or will qualify for tax exemptions
- 4.6 Determine whether a property is exempt or taxable based on its characteristics.
- 4.7 Identify the pertinent property tax and assessment legislation and state the rules relevant to assessments rolls and notices.
- 4.8 Explain an assessed person(s) access to assessment information.
- 4.9 Identify legislation that pertains to tax rolls, notices, corrections, collections and recovery and understand the assessor s role in the property tax process.

Module 5: Assessment Complaints and Appeals

Learning Outcome:

On completion of this module, students will be able to navigate and interpret Alberta's legislation that pertains to assessment complaints and the appeals process.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 5.1 Identify and explain the sections of the Municipal Government Act (MGA), the Matters Relating to Assessment Complaints Regulation (MRAC), and the Matters Relating to Assessment and Taxation Regulation (MRAT) relevant to assessment complaints and appeals, including Assessment Review Board procedures.
- 5.2 Explain the role of the assessor when dealing with assessment complaints and appeals, including an understanding of the provisions and timelines prescribed in the regulations.

Module 6: Assessment Audit

Learning Outcome:

Outline the pertinent sections of tax legislation along with the duties and role of an assessor and auditor during different types of tax audits.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 6.1 Identify pertinent sections of the property assessment and tax legislation that pertains to assessment audits.
- 6.2 List the assessor's duties relating to an assessment audit
- 6.3 Identify the role of the auditor
- 6.4 Identify different types of audits and their functions

Module 7: Equalized Assessment and Education Property Tax

Learning Outcome:

On completion of this module learners will be able to navigate and interpret Alberta's legislation that pertains to equalized assessment and relate existing knowledge regarding assessment equalization to the Alberta context.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 7.1 Explain the purpose of equalized assessments.
- 7.2 Identify legislation pertinent to the equalized assessment and the provincial education property tax requisition processes.
- 7.3 Explain how an equalized assessment is calculated.
- 7.4 Explain the assessor's role in the equalization process.
- 7.5 Assign the appropriate provincial liability codes for property based on its characteristics.
- 7.6 Name the type of cost sharing programs and their purpose.
- 7.7 List the steps used to calculate education property taxes and to determine the education property tax requisition.

Module 8: Professionalism

Learning Outcome:

Describe characteristics of professionalism and ethics within the role of an assessor in Alberta.

Learning Objectives:

Here is what you will be able to do when you complete each objective:

- 8.1 Describe the history of the formation of the Alberta Assessors Association (AAA) and its relevance to the professionalism of assessors (Comprehension Level).
- 8.2 Describe the organizational chart, roles, responsibilities, and the purposes and functions of committees within the AAA.
- 8.3 Outline the purpose and characteristics of the AAA Code of Ethics and AAA Guiding Professional Principles.
- 8.4 Describe how to apply the code of ethics to a real life situation or conflict.
- 8.5 Describe the various designations available to assessors in Alberta (also Canada, North America).
- 8.6 Characterize the specific legislation that is pertinent to an assessor in Alberta (POARA, MAR and AAA Bylaws).
- 8.7 Outline the various professional development and educational opportunities that are available to an assessor belonging to the AAA.
- 8.8 Explain why it is important for an assessor to maintain their professionalism by keeping their skills and certification current and participating in AAA events and organizations.