



Alberta Assessors' Association
P: 780 483 4222 || F: 780 487 7505 || E: info@assessor.ab.ca
10555 172 Street, Edmonton AB T5S 1P1

May 7, 2021

Mary Jane Graham, BASpec. MA
Director, Governance
Alberta Labour and Immigration
10808 99 Avenue
Edmonton, Alberta T5K 0G5

Re: **PROFESSIONAL AND OCCUPATIONAL ASSOCIATIONS REGISTRATON ACT**
Alberta Assessors' Association (AAA) Review Report Submission

Following is the AAA's Review Report supporting its registration pursuant to the revised registration criteria.

We have updated the populated sections and attached supplemental material as requested. If you have any questions or need clarification on any of the arguments raised, please do not hesitate to contact the undersigned. Likewise, if any information is missing or unclear, I am available at your convenience.

Thank you for this opportunity to describe our Association and its members' professional profile as both relate to public interest and public safety.

A handwritten signature in blue ink, appearing to read 'LHodge', is positioned above the printed name and title.

Laurie Hodge, CAE
Executive Director/Registrar

Attachment (Review Report)

REVIEW GUIDE

Association Tombstone Information	
Full Name	Alberta Assessors Association
Abbreviation	AAA
Titles Reserved for Members and their Abbreviations (with periods and without)	AMAA
Head Office Address	101, 10555 172 Street NW, Edmonton, AB, T5S 1P1
Mailing Address	101, 10555 172 Street NW, Edmonton, AB, T5S 1P1
Telephone Number (main line)	780-483-4222
Name and Contact Information for the Person Representing the Association in the Registration Review Process	Please include first name last name, position, work phone, cell phone (if applicable) and email address. Laurie Hodge, Executive Director/Registrar 780-483-4222 lhodge@assessor.ab.ca
Corporate Access Number	If not incorporated, please state "Not incorporated." If incorporated, please provide the Corporate Access Number located on the association's certificate of incorporation. 5000 3807

Organizational Demographics						
Attach a list of all positions including officers, directors and positions	✓	Officers	<i>Attached as "Executive Officers' List" (p.10/58)</i>			
	✓	Directors				
	✓	Positions				
President/Chief Executive Officer or Chair	Name	Position	Phone	Email		
	Daniel Lidgren	President	780-483-4222	Daniel.lidgren@calgary.ca		
Executive Director or Registrar	Name	Position	Phone	Email		
	Laurie Hodge	Executive Director	780-483-4222	lhodge@assessor.ab.ca		
Identify the association's governing body and membership	Name	Name of governing body. Executive Committee				
	✓	Membership list attached. <i>Attached as "Executive Officers' List" (p.10/58)</i>				
Total number of association members	540 regulated, 60 unregulated <i>*This is a moving target; applications for new membership and change requests are considered monthly.</i>					
Number of association members by membership category	Membership Category		Membership Category		Membership Category	
	Accredited – 329		Candidate - 210		Student - 14 Retired/Life-Honour 40/6	
Number of association members by age	18 to 30	30 to 40	40 to 50	50 to 60	60 to 70	70 plus
	100	140	175	125	35	25
	<i>These are estimates based on years of membership, analysis of sample birth dates collected and personal knowledge of membership populations.</i>					

<p>Client Population</p>	<p>Please describe the client population that your association serves.</p> <p>The vast majority of regulated members of the Alberta Assessors' Association are employed by or provided services (by way of contract) to Alberta's municipal governments.</p> <p>All municipalities must appoint an assessor as part of their "designated officer" appointments; the appointed assessor signs the assessment roll. This makes municipal councils one of the main clients for Association members.</p> <p>Assessors deal directly with ratepayers in the valuation process and, post-valuation, in the assessment appeal process. As this is the case, ratepayers are also clients.</p> <p>Assessors consider "the public" to be the primary customer and client-of-interest for their practice. Service in the public interest is the foundation of the Association's Code of Conduct and Ethics and Standards of Practice. The funding for municipal services (roads, water/sewer, fire, ambulance, recreation, schools, seniors' housing, etc) is generated from the tax rate calculations using assessment and mill rates as factors; Assessors have an interest in consistent, accurate valuation of property for the equitable distribution of the tax load for the public; thus, the public is the source of and the client for Assessors' practice.</p> <p>Assessors work for the Provincial Government valuing specific or "designated" Industrial Property and other regulated (linear) property such as pipelines and telecommunication infrastructure. The product in these cases also ends up with local authorities (municipal governments).</p> <p>Assessors also work for private industry as advisors on project development, cost forecasting and managing operational expenses (as tax advisors).</p> <p>Recently, the Association has considered (approved) applications for membership from tax administrators who, in municipal settings, support and assist the assessment process as policy advisors, data processors and frontline contact for ratepayers. Private tax consultants whose organizations represent ratepayers in the assessment complaint/appeal process form another growing cohort of new members. This latter cohort seeks membership and certification as evidence of skill and knowledge; membership ensures professional standards are met and mutual respect is warranted in the defined adversarial construct that is the appeal tribunal process.</p>
<p>Association members who are employees and work under supervision</p>	<p>Estimate the approximate percentage of association members who are employees of an organization and work under the supervision of someone in that organization.</p> <p>540</p>
<p>Association Members Who Provide Services Directly to the Public</p>	<p>Estimate the approximate percentage of association members who provide services directly to the public.</p> <p>100% of our regulated members engage directly with the public; this includes all Accredited and Candidate members.</p>

Professional and Occupational Demographics			
Number of persons in Alberta who practice this profession or occupation	Estimate. 600		
Number of persons in Alberta who practice this profession or occupation who are not registered with a Professional Regulatory Organization	Estimate. Feel free to provide examples. >50 Example: Some employers, like the Government of Alberta and the cities of Edmonton, Calgary and Red Deer pay one professional membership for their employees. Members holding more than one designation will choose a more expensive appraisal membership and either self-pay their AAA membership fee or “retire” their AMAA designation for a lower fee obligation. Of our retired members (# cited above), roughly 30% are “AMAA Retired” but continue practicing, with a different employer-paid designation, always more expensive and generally an Appraisal designation. So, while they are not “regulated members” they maintain a relationship with the Association.		
Identify any other professions which provide similar or related services	<p>Fee Appraisers are certified by the Appraisal Institute of Canada (Alberta) and value property for a variety of purposes. However, Assessors and Appraisers differ in specialization, training and regulatory requirements of practice. Fee appraisal is specific to single property valuation whereas Assessors use a mass appraisal process for property tax assessments. The skills are transferable, but the process is not seamless (generally, two courses in mass appraisal are required).</p> <p>Also, Fee Appraisers and municipal propertytax Assessors differ in the interest for whom their work product is intended. Clients of Appraisers generally have a commercial or consumer interest in obtaining an opinion of the value of a property; Assessors almost exclusively operate in the public realm, valuing property for municipal (or government) taxing purposes. In other words, the value that an assessor places on a property is for a municipality and municipal interests whereas an appraiser provides an opinion of value on a property for a consumer for a commercial purpose.</p> <p>Practically speaking, there are no Appraisers in Alberta signing municipal assessment rolls who do not also have the AMAA (Accredited Municipal Assessor of Alberta) designation.</p>		
Identify other organizations in Alberta that represent individuals who are involved in similar fields of practice.	Organization Name	Contact Person	Address and Phone Number
	Appraisal Institute of Canada – Alberta (AIC – Alberta)	Christine Vandelinier	219, 495-36 Street NE Calgary AB 403-207-7893

Mandate and Role Information	
Purpose	<p>Strategic Mission:</p> <p>The Alberta Assessors Association provides expertise and leadership for our members and the public through education, advocacy and ethical standards of practice to ensure fairness, equity and transparency in Property Assessment.</p> <p>Bylaw Objects:</p> <p>The Association shall, subject to the Act and the Regulation, govern and conduct its affairs with a view to furthering the following objectives:</p> <ul style="list-style-type: none"> • to continue to operate and build an association of professional assessors in order to ensure the professional integrity and skill of assessors and to protect the public; • to co-ordinate, promote, develop and encourage the various objectives of the practice of assessment; • to co-operate with public and private bodies to advance these ends; • to promote and advance the practice of assessment of property as a profession or calling; • to advance and promote significant educational programming that will complement in-service technical training. <p>Without in any way limiting their powers under the Act and to further the objectives set out in section 2(1), the Association, the Executive Committee, and the regulated members shall exercise their powers to:</p> <ul style="list-style-type: none"> • devise ways to enhance and promote improvements in the practice of assessment; • print and circulate publications and any other material as may seem conducive to the objectives of the Association; • enhance the status of and protect the interests of the profession in the practice of assessment; • create, stimulate, and increase public interest in the practice of assessment; • co-operate with any organization or person having similar or like aims and objectives; • take any lawful means which the Association deems necessary or advisable to give effect to any policy adopted by it with respect to any question directly or indirectly affecting the status of any regulated or non-regulated member; and • conduct its affairs on a not-for-profit basis so as to utilize its income to promote the objectives of the Association.
Government oversight	<p>Identify where government should be involved for oversight and provide rationale.</p> <p>The Alberta Assessors' Association is strongly of the opinion that professional regulatory organizations should be monitored on activities of governance, stewardship and their own oversight of professional conduct in practice matters.</p> <p>SEE ATTACHMENT 1 (p.43/58)</p>
Why is registration required? Why is it in the public interest and the interest of public safety for the association to continue to be registered?	<p>Indicate why your association needs to be registered to protect and serve the public interest and public safety.</p> <p>“Public interest” defined as “societal good” in the practice of a profession must recognize the intent of practice and the product of practice. Property tax assessors</p>

	<p>value property in the interest of equitable distribution of the tax burden across all property holders. The revenue collected from said tax burden pays for community services such as safe roads and safe services (water/sewer and garbage), protective services (police, fire and health) and local government.</p> <p>POARA membership endows a level of respect among peers and other professionals, and trust and skill-assurance for regulated professional by the stakeholders and the public.</p> <p>SEE ATTACHMENT 2 (p 45/58)</p>
<p>Public interest and public safety concerns</p>	<p>Please outline any substantial public interest and public safety concerns.</p> <ul style="list-style-type: none"> • <i>Entrance into/inspection of personal and financial property</i> • <i>Collection and analysis of <u>securely held</u> personal and financial data</i> • <i>Data used in the calculation of municipal levies for equitable distribution of tax load</i> • <i>Legislative assurance of skill and professional ethics is vital</i> <p>SEE ATTACHMENT 3 (p.48/58)</p>
<p>How does the association prevent fraudulent and incompetent practices being inflicted upon the public by its members?</p>	<ul style="list-style-type: none"> • <i>Peer-developed and consistent entrance requirements</i> • <i>Rigorous Certification requirements</i> • <i>ongoing professional development programs</i> • <i>Ethics discussions and regulatory oversight training</i> • <i>Robust discipline process, including trained investigative and tribunal teams</i> <p>SEE ATTACHMENT 4 (p.50/58)</p>
<p>Financial Resources</p>	
<p>Demonstrate how your association possesses the necessary financial resources to continue to perform the duties required by registration under POARA (i.e. complaint and disciplinary proceedings, practice review, continuing education, registration, etc.).</p>	<p>Attachment 5 provides data on the number of complaints, investigations and tribunal hearings over a period of time. This demonstrates the Association's willingness and resource-capability of managing the duties required by POARA.</p> <p>Complaints are an indication of the level of interaction with the public and the intrusion of the practice into private areas and interests for a public purpose. They are also an indication of the interest the public has in the process and the outcomes. The Association does not eschew its obligations under POARA and considers all complaint submissions with equal rigour.</p> <p>Additionally, the Alberta Assessors' Association is the first organization that has tested the legislative requirements at Court of Queen's Bench pursuant to an appeal of a decision of the Executive Committee that upheld disciplinary tribunals' decisions.</p> <p>SEE ATTACHMENT 5 (p.52/58)</p>
<p>Latest audited financial statement</p>	<p>Attach a copy of your association's latest audited financial statement.</p> <p>Attached</p>

Most recent proposed budget	<p>Attach a copy of the association's most recent proposed budget.</p> <p>Attached</p>
Most recent fiscal year's membership fee and revenues	<p>Provide the most recent fiscal year's membership fee and revenues.</p> <p><u>Fees</u> Accredited: \$465 Candidate: \$390 <u>Revenue to date (May 3, 2021)*</u></p> <p>\$199,190</p> <p><i>*The Association's membership year runs from Mar 1 to Feb 28; the bulk of revenues from member fees/dues are collected in the period from Mar 1 to June 20. Delinquent payments are collected year-round and the Association also accepts/approves applications for new members year round with fees that are pro-rated. As a result, the figure indicated above is a "point in time" measure, as are budget projections with new members and retiring/cancelling members estimated.</i></p>
Additional Comments	
<p>Quotes from now-retired members on the importance of the profession and professional conduct.</p>	<p>Former City Assessor, City of Calgary:</p> <p><i>I believe that the AAA is well run and provides a very positive service both to the members and to the various stakeholders of the assessment profession.</i></p> <p><i>This is a proud and noble profession. But, it also has its challenges. Assessors provide an extremely important service, and they do it with integrity and pride. However, our profession often comes under scrutiny and we get wrapped up in a host of issues that, while related to the profession of assessment, are often beyond our control. Ours is not an easy profession. The assessors that I have been proud to work with have showed tremendous resiliency, and have met obstacles and challenges with courage and integrity. The Association's dedication to education and professionalism serve all members well.</i></p> <p><i>I encourage all assessors to continue to retain the very high level of integrity in the performance of all aspects of your profession. By standing tall and together, your future is bright.</i></p> <p>Former Appointed Assessor, Rocky View County:</p> <p><i>I thank all of you for the support and professionalism during these years. I have many stories and fond memories of the rewards and challenges that are too numerous to mention. I leave you with one valuable lesson in local government: "always, always and always place the public above you and be respectful of them and others." Throughout my career, I have trained and mentored many Assessors who hold similar commitments and values. I am proud to have been part of their success and achievements in their career path.</i></p>
Letters of Support	Attached are letters of support from two stakeholder organizations. (p.55/58)

REVIEW CHECKLIST

Required Application Information and Documentation			
✓	List of the association's officers, directors and positions, including business addresses and telephone numbers (p. 10/58)	✓	A copy of the association's last audited financial statement. (p. 26/58)
✓	A membership list for the association's governing body, including a list of its officers and positions. (p. 10/58)	✓	A copy of the association's most recent proposed budget. (p. 40/58)
✓	A copy of the association's bylaws. (p. 11/58)	✓	Please ensure this is signed by the authorizing officer of the association.

Association Approval of Application		
Name	Position	Signature
Laurie Hodge	Executive Director/Registrar	

REVIEW CHECKLIST ITEMS

1. Executive Committee (Officer) List
2. Association Bylaws
3. 2020 Audited Financial Statements
4. 2021 Approved Budget

Executive Committee 2021-22

President Daniel Lidgren, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

President Elect Travis Lantz, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Vice-President Karen Burnand, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Financial Director Mike Krim, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Rural Director Steven Toews, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Urban Director Jeff McKinnon, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Public Member VACANT
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Past President R. Scott Powell, AMAA
c/o 101, 10555 172 Street NW
Edmonton, AB T5S 1P1

Non-voting members

Executive Director/ Registrar: Laurie Hodge
c/o 10555 172 Street
Edmonton, AB T5S 1P1

Parliamentarian Carol Zukiwski
c/o 10555 172 Street
Edmonton, AB T5S 1P1



Alberta Assessors' Association

10555 – 172 Street
Edmonton, Alberta
T5S 1P1

BYLAWS

Effective Date: May 5, 2017

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GENERAL

Definitions

- 1(1) In these bylaws all terms, unless otherwise defined, have the meanings ascribed to them in the *Professional and Occupational Associations Registration Act*, R.S.A. 2000, c. P-26, and the *Municipal Assessor Regulation*, AR 347/2009.
- (2) In these bylaws:
 - (a) “Act” means the Professional and Occupational Associations Registration Act, R.S.A 2000, c. P-26;
 - (b) “discretionary committee” means a committee or subcommittee established by the governing body excluding those required by statute.
 - (b) “Executive Committee” means the governing body of the Association established in accordance with the Act and these bylaws;
 - (c) “Executive Director” means the individual appointed under section 14;
 - (d) “non-regulated member” means an individual registered in a register established under section 25;
 - (e) “property” means property as defined in section 284(1)(r) of the Municipal Government Act;
 - (f) “regulated member” means an Accredited Municipal Assessor of Alberta or Candidate Member, whether resident in Alberta or not;
 - (g) “Regulation” means the Municipal Assessor Regulation, AR 347/2009.
 - (i) “statutory committee” means a committee required by statute and includes the Executive Committee, the Practice Review Committee, the Registration Committee and the Discipline Committee.

Objectives

- 2(1) The Association shall, subject to the Act and the Regulation, govern and conduct its affairs with a view to furthering the following objectives:
 - (a) to continue to operate and build an association of professional assessors in order to ensure the professional integrity and skill of assessors and to protect the public;
 - (b) to co-ordinate, promote, develop and encourage the various objectives of the practice of assessment;
 - (c) to co-operate with public and private bodies to advance these ends;
 - (d) to promote and advance the practice of assessment of property as a profession or calling;
 - (e) to advance and promote significant educational programming that will complement in-service technical training.
- (2) Without in any way limiting their powers under the Act and to further the objectives set out in section 2(1), the Association, the Executive Committee, and the regulated members shall exercise their powers to:
 - (a) devise ways to enhance and promote improvements in the practice of assessment;
 - (b) print and circulate publications and any other material as may seem conducive to the objectives of the Association;
 - (c) enhance the status of and protect the interests of the profession in the practice of assessment;
 - (d) create, stimulate, and increase public interest in the practice of assessment;
 - (e) co-operate with any organization or person having similar or like aims and objectives;
 - (f) take any lawful means which the Association deems necessary or advisable to give effect to any policy adopted by it with respect to any question directly or indirectly affecting the status of any regulated or non-regulated member; and
 - (g) conduct its affairs on a not-for-profit basis so as to utilize its income to promote the objectives of the Association.

Head Office

- 3 The office of the Association shall be located in Alberta at the place determined by the Executive Committee.

GOVERNANCE

Governing Body

- 4(1) The property, funds and affairs of the Association shall be managed and governed by an Executive Committee elected in accordance with the Act, the Regulation, and the bylaws.

- (2) The Executive Committee may appoint such agents and engage such employees as it shall deem expedient and such persons shall have the authority and perform such duties as shall be prescribed by the Executive Committee.

Executive Committee

- 5(1) The Association shall be governed by an Executive Committee made up of:
 - (a) one President;
 - (b) one President-Elect;
 - (c) one Vice-President;
 - (d) one Financial Director;
 - (e) one Director, who will specifically represent regulated members who are employed by or contracted to self-governing urban municipalities;
 - (f) one Director who will specifically represent regulated members who are employed by or contracted to self-governing rural municipalities;
 - (g) the number of members of the public appointed under section 12(3)(b) of the Act; and
 - (h) the immediate Past-President who shall be *Ex officio* a member of the Executive Committee.
- (2) The regulated members shall elect the members of the Executive Committee in accordance with this bylaw, except for:
 - (a) any member appointed under section 12(3)(b) of the Act; and
 - (b) the President, who shall assume office in accordance with section 6(3); and
 - (c) the Past-President, who shall assume office at the end of that individual's term as President.
- (3) Except for any Executive Committee member appointed under section 12(3)(b) of the Act, only Accredited Municipal Assessors of Alberta are eligible to serve on the Executive Committee.

Term Of Office

- 6(1) Each member of the Executive Committee referred to in section 5(1)(d),(e) and (f) shall be elected for a term that
 - (a) commences at the end of the Annual General Meeting at which that member was elected, and
 - (b) expires at the end of the second Annual General Meeting held after the meeting at which that individual was elected.
- (2) The Vice-President shall be elected for a term that
 - (b) commences at the end of the Annual General Meeting at which the Vice-President was elected, and
 - (c) expires at the end of the first Annual General Meeting held after the meeting at which the Vice-President was elected.
- (3) The individual who is elected as President-Elect shall
 - (a) hold the office of President-Elect until the end of the first Annual General Meeting held after the meeting at which that individual was elected, and
 - (b) then automatically assume the office of President and shall hold the office of President until the end of the second Annual General Meeting held after the meeting at which that individual was elected as President-Elect.
- (4) On the termination of a President's term, the President becomes the Past-President and serves a term that expires at the end of the next Annual General Meeting.
- (5) Despite subsection (1), (2) and (4), a member of the Executive Committee shall remain as a member until that member's replacement has been elected, appointed or assumes office, as the case may be, unless that individual ceased to be a member under section 8.

Timing Of Elections

- 7(1) Elections for the President-Elect and the Vice-President shall take place at each Annual General Meeting.
- (2) Elections for the Financial Director and the Director referred to in section 5(1)(e) shall take place at the Annual General Meeting in even numbered years.
- (3) Elections for the Director referred to in section 5(1)(f) shall take place at the Annual General Meeting in odd numbered years.

Removal From Office

- 8(1) The office of a member of the Executive Committee shall be vacated automatically if
 - (a) that member has been absent for three (3) consecutive regular Executive Committee meetings;
 - (b) that member ceases to be an Accredited Municipal Assessor of Alberta in good standing of the Association, unless that member is a member appointed under section 12(3)(b) of the Act; or
 - (c) that member resigns that member's office by notice to the Association.

- (2) In the event that a vacancy occurs during a term of office in any office referred to in section 5(1)(b) to (f) or (h), the President may, having regard for the advice of the Executive Committee, appoint an Accredited Municipal Assessor of Alberta to fill that vacancy for the remainder of the term.
- (3) In the event that a vacancy should occur in the office of President, the President-Elect shall automatically assume that office and the President-Elect's term as President shall be extended to adjust for the early appointment.

DUTIES OF OFFICERS

President

- 9(1) The President shall, subject to the Act, the Regulation and these bylaws:
 - (a) be the Chair of the Executive Committee and preside at all meetings of the Executive Committee;
 - (b) appoint the Chair for all committees, except the Nominating Committee;
 - (c) appoint the members to all committees, as vacancies occur;
 - (d) perform such other duties as may from time to time be assigned to the President by the Executive Committee; and
 - (e) present two members to the Executive Committee for approval to sit with the Past-President on the Nominating Committee.
- (2) In making appointments under subsection (1)(b) and (c), the Executive Committee shall
 - (a) ensure the Chair of any statutory committee is an Accredited Member,
 - (b) consider appointing Candidate Members to all discretionary committees, and
 - (c) ensure the majority of members on any committee are Accredited Members.
- (3) With respect to the determination of *Ex officio* committee members, the President
 - (a) may at his/her discretion serve as an *Ex officio* member on all discretionary committees.
 - (b) shall be an *Ex officio* member of either the Practice Review Committee or the Registration Committee.
 - (c) shall not be an *Ex officio* member of the Nominating Committee, Examination Subcommittee or Discipline Committee.
 - (d) shall appoint the President-Elect as *Ex officio* to either the Practice Review Committee or Registration Committee.
 - (e) shall appoint one member from the Executive Committee as *Ex officio* to the Discipline Committee
 - (d) shall appoint annually *Ex officio* members to all discretionary committees in accordance with Association policies.

President-Elect

- 10(1) The President-Elect shall
 - (a) exercise all the powers and duties of the President during the President's absence, and
 - (b) perform such duties as may be assigned to the President-Elect by the Executive Committee.
 - (c) be *Ex officio* of either the Practice Review Committee or Registration Committee position not filled by the President.
- (2) For clarification, whenever these bylaws, or the Regulation specify that the President shall perform some duty, task or obligation, the President-Elect shall, in the absence of the President, perform that duty, task, or obligation as if the President-Elect were the President.

Past-President

- 10.1.1 The Past-President shall
 - (a) be *Ex officio* a member of the Executive Committee;
 - (b) assume the role of the Chair of the Nominating Committee for the next Annual General Meeting;
 - (c) present a slate of candidates to Executive Committee six weeks prior to the Annual General Meeting;
 - (d) provide advice to the Executive Committee, and
 - (e) perform duties as may be assigned by the Executive Committee.

Vice-President

- 11 The Vice-President shall
 - (a) exercise the powers and duties of the President-Elect, when the President-Elect is absent;
 - (b) exercise the powers and duties of the President and the President-Elect, when both the President and the President-Elect are absent; and
 - (c) perform such duties as may be assigned to the Vice-President by the Executive Committee.

Financial Director

- 12(1) The Financial Director shall:
- (a) ensure that all received funds are deposited with the financial institution designated by the Executive Committee;
 - (b) ensure that proper books and accounts are kept; and
 - (c) assist in the preparation of the annual budget for the Association.
- (2) The Financial Director may delegate any of the duties referred to in subsection (1) to the Executive Director with the approval of the Executive Committee.
- (3) The Financial Director shall report to each Annual General Meeting as to the duties performed by the Financial Director's office and shall present an audited statement showing the financial position of the Association.

Directors

- 13 The other Directors shall take part in the governing of the Association and shall perform such other duties as may be assigned by the Executive Committee.

Executive Director

- 14(1) The Executive Committee may appoint an individual to act as Executive Director.
- (2) The Executive Director shall
- (a) administer the affairs of the Association;
 - (b) ensure that notices of all meetings are given at the proper time;
 - (c) record minutes of all meetings; and
 - (d) perform such tasks as directed or delegated by the Executive Committee.

Parliamentarian

- 15(1) The Executive Committee shall appoint an individual who may be, but is not required to be, a regulated member, to act as Parliamentarian.
- (2) The Parliamentarian shall be appointed for a 3-year term but may be removed at the pleasure of the Executive Committee.
- (3) The Parliamentarian shall perform the following functions:
- (a) advise the Executive Committee on matters relating to the Act, the Regulation, and the bylaws;
 - (b) provide advice to the President or other Chair on the procedures to be followed at any Executive Committee, committee, or other Association meeting;
 - (c) if requested by the Chair of any Executive Committee meeting, any Association committee meeting or other Association meeting, act as final adjudicator of any procedural disputes arising at the meeting;
 - (d) at the request and delegation of the President, act as the Chair at any Executive Committee or other Association meeting;
 - (e) if requested by the Chair of any committee, attend the committee meeting as a non-voting participant; and
 - (f) undertake such additional tasks as directed by the Executive Committee.
- (4) The Parliamentarian may attend any Association meeting, but shall not attend an Executive Committee meeting if excluded by the President.

Committees

- 16(1) The Executive Committee may, subject to the Act, Regulation, and the bylaws:
- (a) establish any committees that it deems appropriate, and
 - (b) delegate to such committees, or any person, the powers and duties that it deems appropriate, including without limiting the generality of the foregoing, the power to establish policy governing the operation of those committees.
- (2)
- (a) Subject to (3), appointment as the Chair to any committee shall be for one year or such other period that the Executive Committee specifies;
 - (b) appointments other than Chair to any committee shall be for two years, or such other period that the Executive Committee specifies.
- (3) The Executive Committee may remove a member of any committee during that member's term except for a member of the Discipline Committee.
- (4) Vacancies on any committee shall, to the extent possible, be filled within three months of the vacancy occurring.

- (5) No individual, except an individual serving as an *Ex officio* member of a committee and the Chair of the Registration Committee who is a member of the Examination Subcommittee, shall serve on more than one committee during the same time period.
- (6) If an Executive Committee member was appointed to a committee specifically in the capacity of an Executive Committee member and that member ceases to be a member of the Executive Committee, that member automatically ceases to be a member of the committee, unless the Executive Committee directs otherwise.
- (7) Subject to the Act, the Regulation, the bylaws, and any direction of the Executive Committee:
 - (a) a majority of the members of any committee shall constitute a quorum;
 - (b) the decisions of a committee shall be by a simple majority vote; and
 - (b) in the event of an equality of votes, the Chair shall have a second deciding vote.

Examination Subcommittee of the Registration Committee

- 17(1) The President, having regard for the advice of the Executive Committee and the Registration Committee, shall appoint a subcommittee of the Registration Committee, to be known as the “Examination Subcommittee”, consisting of not less than three Accredited Municipal Assessors of Alberta, one of whom shall be appointed by the President, as the Chair.
- (2) The Chair of the Registration Committee shall be a member of the Examination Subcommittee.
- (3) The Examination Subcommittee shall
 - (a) maintain a record of the progress of each Candidate Member showing the education and experience requirement and the date on which that requirement was satisfied or that equivalency was granted as the case may be;
 - (b) receive and review the grading of the required demonstration report, satisfy itself that the report was of an acceptable standard, make record of that fact and of the date that a satisfactory grade was achieved;
 - (c) oversee the oral interview, satisfy itself that an acceptable level of understanding has been demonstrated and make record of the date that the oral interview was completed;
 - (d) when all requirements for registration as an Accredited Municipal Assessor of Alberta have been met, advise the Candidate Member of that fact within 30 days; and
 - (e) provide the Registration Committee with completed reports for each Candidate Member that shows, but is not limited to, a summary of the information that the Candidate Member is required to provide by the Regulation.
- (4) Subject to any policy established by the Executive Committee, the Examination Subcommittee may establish its own procedures and rules for maintaining records, grading reports, conducting interviews and conducting exams.
- (5) Decisions and determinations of the Examination Subcommittee may be varied by the Examination Subcommittee but shall otherwise be deemed to be final and binding.

Rules of Procedure

- 18(1) The Executive Committee may make rules of procedure for the administration and effective governance of the Association, proceedings at meetings and the carrying on of the Association’s objectives.
- (2) Subject to the Act and Regulation,
 - (a) the Discipline Committee may make rules of procedure for the conduct of hearings and any other matters coming within its jurisdiction, and
 - (b) the Practice Review Committee may make rules of procedure for the effective performance of its duties.

Association Registrar

- 19(1) The President, having regard for the advice of the Executive Committee, shall appoint the Association Registrar.
- (2) The Association Registrar shall
 - (a) establish and maintain the registers required by the Regulation and the bylaws;
 - (b) perform the obligations of Association Registrar; and
 - (c) perform any related tasks directed by the Executive Committee.
- (3) The Association Registrar shall be appointed for a two year term.
- (4) In the event an Association Registrar is not appointed, or the position is vacant for any other reason, the Executive Administrator shall serve as Association Registrar until an Association Registrar is appointed.
- (5) The Association Registrar is *Ex officio* a non-voting member of the Registration Committee.

ELECTION OF EXECUTIVE COMMITTEE

Ballot At Annual General Meeting

- 20(1) At least three months before each Annual General Meeting, the Executive Committee shall appoint a Nominating Committee consisting of 2 Accredited Members and the Past-President as Chair.
- (2) At its first meeting, the Nominating Committee shall select a recorder from its members.
- (3) The Nominating Committee shall
 - (a) prepare a list of positions that are or will become vacant at the time of the next Annual General Meeting;
 - (b) prepare a list of eligible candidates willing to stand for each available position and present this list to the Executive Committee at least 45 days prior to the Annual General Meeting;
 - (c) advise the membership at the Annual General Meeting of the Executive Committee positions for which elections are to be held and the procedures governing the election; and
 - (d) place the names of the candidates listed in accordance with sub clause (b) forward for nomination at the Annual General Meeting.
- (4) Additional nominations shall be accepted from the floor at the Annual General Meeting provided that the nominee agrees to allow the nominee's name to stand for nomination.
- (5) The Nominating Committee may make any rules necessary for the effective conduct of the election provided that those rules are not inconsistent with this section.
- (6) Each position on the Executive Committee shall be filled by election in the manner set out in these bylaws, except for:
 - (a) a public members appointed under section 12(3)(b) of the Act;
 - (b) the President, who shall be the previously elected President-Elect; and
 - (c) the immediate Past-President, who shall be a member of the Executive Committee *Ex officio*.
- (7) Where a nominee for a position is unopposed that nominee shall be declared elected to that position by acclamation.
- (8) Election for each contested position shall be by ballot of the regulated members entitled to vote for that position in such manner as determined by the Nominating Committee and the bylaws.
- (9) The Chair of the Nominating Committee, or the individual appointed by the Chair of the Nominating Committee, shall appoint three scrutineers to count the ballots and report the results to the meeting.
- (10) The nominee for each position receiving the highest number of votes shall be declared elected to that position.
- (11) The Chair of the Annual General Meeting shall enter the names of the individuals declared elected into the minutes of the Annual General Meeting.
- (12) The disposition of used ballots shall be determined by majority vote of the regulated members at the meeting.
- (13) Any disputes arising with respect to an election for any Executive Committee position, including the entitlement of any regulated member to vote, shall be resolved by the Nominating Committee at its discretion.

Mail-In Election

- 21(1) At an Annual General Meeting, the regulated members may by resolution require that the election for Executive Committee members due to be held at the next Annual General Meeting be conducted by mail-in ballot instead of at the Annual General Meeting.
- (2) A resolution under subsection (1) shall only apply to an election to be held in the year following the resolution and to no other election.
- (3) If a resolution is passed under subsection (1), the following procedures shall be used for the election of Executive Committee members in the applicable year.
- (4) At least 90 days before the applicable Annual General Meeting, the President shall appoint a Nominating Committee consisting of 2 Accredited Members and the Past-President as Chair.
- (5) At its first meeting, the Nominating Committee shall select a recorder from its members.
- (6) The Nominating Committee shall
 - (a) prepare a list of positions that are or will become vacant at the time of the Annual General Meeting,
 - (b) at least 45 days before the Annual General Meeting, give the regulated members notice
 - (i) that the election will be by mail-in ballot, instead of at the Annual General Meeting,
 - (ii) of the positions available for election,
 - (iii) of the call for nominations, and
 - (iv) of the deadline for receipt of nomination forms;
 - (c) following the deadline for receipt of the nomination forms:

- (i) prepare a ballot that lists the eligible candidates willing to stand for each available position, and
- (ii) send a ballot to the last recorded address of each regulated member together with a statement of the deadline for receipt of ballots, which deadline shall be no later than 10 days prior to the Annual General Meeting;
- (d) secure all ballots returned by the deadline;
- (e) appoint three scrutineers to count the ballots and report the result to the Annual General Meeting; and
- (f) give the ballots to the appointed scrutineers before the start of the Annual General Meeting.
- (7) The Nominating Committee may make any other rules necessary for the effective conduct of the mail-in election provided that those rules are not inconsistent with this section.
- (8) Where a candidate for a position is unopposed that candidate shall be declared elected to that position by acclamation.
- (9) The candidate for each position receiving the highest number of votes shall be declared elected to that position.
- (10) The Chair of the Annual General Meeting shall enter into the minutes of the Annual General Meeting, the names of the individuals declared elected and the individuals elected shall for all other purposes of this bylaw be deemed to be elected at that Annual General Meeting.
- (11) The disposition of used ballots shall be determined by majority vote of the members at the Annual General Meeting.
- (12) Any disputes arising with respect to an election for any Executive Committee position including the entitlement of any regulated member to vote shall be resolved by the Nominating Committee in its discretion.

MEMBERSHIP

Membership Rights and Responsibilities

- 22(1) Each regulated member is entitled to vote at Annual General Meetings and Special Meetings of the Association and in any mail-in votes that may be authorized.
- (2) Each regulated member is entitled to rights and privileges and is subject to the duties and responsibilities of membership in the Association.

Membership Card

- 23(1) Each regulated member is entitled to receive a membership card provided that member:
 - (a) pays the annual fee and any other amount owed to the Association, and
 - (b) that member's registration is not suspended by an order of the Discipline Committee.
- (2) A membership card remains the property of the Association and shall be returned to the Association on demand at any time.
- (3) If an individual ceases to be a regulated member that individual shall return their membership card to the Association.
- (4) A membership card shall be issued for a one-year period that
 - (a) commences the first day of March or the date that a individual is admitted as a regulated member, whichever is later, and
 - (b) expires on the last day of February of the next year.
- (5) A membership card shall specify whether an individual is an Accredited Municipal Assessor of Alberta or a Candidate Member.

Reinstatement of Registration

- 24(1) A former regulated member of the Association may to the extent permitted by the Regulation apply to the Registration Committee for reinstatement.
- (2) The application for reinstatement shall be in writing and shall include:
 - (a) documentation to support the application;
 - (b) the registration fee prescribed by the Executive Committee;
 - (c) the annual fees for each regulated member prescribed by the Executive Committee; and
 - (d) such additional fees as may be prescribed by the Executive Committee.
- (3) The Registration Committee may approve or reject the application for reinstatement in writing, request further information or refer the matter to the Executive Committee for a decision.

Additional Registers

- 25(1) The Executive Committee may direct the Registrar to create a register or registers for other non-regulated members or classes of non-regulated members and to enter into, and remove from, the appropriate registers the names of non-regulated members.
- (2) The Executive Committee may establish fees for non-regulated members and may determine what activities and events non-regulated members or classes of non-regulated members are entitled to participate in.
- (3) The inclusion of non-regulated members in any register and their participation in any event or activity is at the discretion of the Executive Committee.
- (4) Registration as a non-regulated member does not of itself bestow upon the non-regulated member the status of regulated member.

MEETINGS

Annual General Meeting

- 26(1) An Annual General Meeting of the Association shall be held at least once in each calendar year at a place and on the date in each year, as may be determined by the Executive Committee.
- (2) The Annual General Meeting shall
 - (a) elect the Executive Committee members whose terms have expired or whose positions have been vacated, unless a mail-in ballot has been held in accordance with section 20.1;
 - (b) receive the financial reports from the Association's Auditor;
 - (c) receive reports requested by the Executive Committee from the appropriate officers and committees; and
 - (d) deal with any other matter properly brought before the meeting.

Special Meeting

- 27(1) A special meeting of the Association may be convened by order of the President, the President-Elect, the Vice-President or by any 4 members of the Executive Committee at any time and at any place.
- (2) A special meeting shall be called by the President or the Executive Administrator if either of them receive a petition signed by one third of the regulated members, setting forth the reason for calling the meeting.
- (3) Only the business stated in the notice of any special meeting may be dealt with at that meeting.

Notice Of Meeting

- 28(1) A written notice stating the day, hour and place of an Annual General Meeting or Special Meeting, shall be served either personally or by sending such notice to each regulated member at the last address of that member known to the Association Registrar through the post, by facsimile or by email, at least ten days before the date of a meeting.
- (2) A notice of a special meeting shall state in general terms the business to be conducted at that meeting.
- (3) Failure to give proper notice to any regulated member of an Annual General Meeting or Special Meeting shall not invalidate that meeting or any resolution passed or election or proceeding taken at that meeting.

Quorum

- 29 Twenty percent of the regulated members shall constitute a quorum for the transaction of business at any Annual General Meeting or Special Meeting of the Association.

Chair

- 30(1) The President shall preside as the Chair at all meetings of the Association and Executive Committee.
- (2) If the President desires, the President may appoint the Parliamentarian or a regulated member to act as the Chair of any meeting or portion of a meeting.

Adjournment or Recess Of Meeting

- 31(1) The Chair may recess any Annual General Meeting or Special Meeting from time to time, and no notice of such need be given.
- (2) Any business that could properly have been brought before or dealt with at the original meeting may be brought before or dealt with at any reconvened meeting, without further notice.

- (3) Any Annual, Special or regular meeting of the Executive or any other statutory or discretionary committee or any assembly of members may be adjourned by the Chair at any time or by an approved motion brought forward by any other member.

Votes

- 32(1) Unless a poll is demanded by a regulated member, every question submitted to a meeting of regulated members shall be decided in the first instance by a show of hands.
 - (2) A declaration by the Chair that a resolution has been carried or rejected shall be conclusive evidence of the fact unless a poll is demanded.
 - (3) Each regulated member present in person at the time a vote is called is entitled to one vote.
 - (4) All motions arising at a meeting shall be decided by a majority of votes.
 - (5) Unless the Executive Committee directs that a mail-in vote is to be held or proxy votes are to be allowed, votes shall be conducted in person only.
 - (6) The Executive Committee may direct that
 - (a) a resolution be voted on by mail and direct the procedure to be followed on such vote, or
 - (b) proxy votes are to be allowed at a meeting in respect of an issue.
 - (7) A proxy vote under subsection (6)(b) shall only be held at a meeting if the Executive Committee has approved that proxy vote in advance of the meeting and notice of the right to use proxies has been given to the regulated members in the manner provided for in section 28.
 - (8) Failure to give proper notice of a proxy vote to any regulated member, or the non-receipt of any notice by any regulated member, shall not invalidate an Annual General Meeting or Special Meeting or a resolution passed or election or proceeding taken at that meeting.
 - (9) At a meeting where proxy votes are allowed, proxy votes shall not be counted unless a poll is demanded by a regulated member.

Conduct Of Meetings

- 33(1) Except as provided for in the bylaws, parliamentary procedures at all meetings shall be in accordance with Robert's Rules of Order Revised.
 - (2) Any dispute as to process shall be determined by the Chair or the Chair's delegate, unless the issue has been referred to the Parliamentarian.

Executive Committee Meetings

- 34(1) The Executive Committee shall meet at least four times during each fiscal year, at a time and place determined by the President.
 - (2) The President shall convene all Executive Committee meetings.
 - (3) A meeting of the Executive Committee shall be convened by the President upon written request signed by not less than 4 members of the Executive Committee.
 - (4) All motions shall be decided by majority vote.
 - (5) Each member of the Executive Committee referred to in section 5(1) shall have 1 vote.
 - (6) A majority of the elected Executive Committee members shall constitute a quorum at all Executive Committee meetings of the Association.
 - (7) Notice of any regular or special meeting of the Executive Committee shall be given to the members of the Executive Committee in the manner provided for in section 28.
 - (8) Notice of any meeting may be waived with the consent of all members of the Executive Committee.
 - (9) The accidental omission to give notice of any meeting to, or the non-receipt of any notice by any member of the Executive Committee, shall not invalidate any resolution passed or any proceeding taken at that meeting.

Interpretive Powers Of Executive Committee

- 35(1) In the event of any dispute as to the intent or meaning of any bylaw of the Association, the interpretation of the Executive Committee shall be final and binding.
 - (2) In any case not provided for in these bylaws which is covered by a course of procedure which has been followed by the officers and servants of the Association, that course of procedure shall continue to be followed until the Executive Committee orders otherwise.

FINANCE

Remuneration

- 36(1) Except as provided in (2) and (3), no remuneration shall be paid to any member of the Executive Committee for acting in that capacity.
- (2) The Executive Committee may authorize payment to members of the Executive Committee of such amounts sufficient to pay their actual, reasonable and proper expenses in going to, remaining at, and returning from any meeting of the Executive Committee or incurred in the proper performance of their official functions.
 - (3) The Executive Committee may award special remuneration to any officer, employee, member of the Executive Committee or member of the Association for special services undertaken on behalf of the Association other than routine work ordinarily required of the Executive Committee.
 - (4) The Executive Committee shall have the power to fix the remuneration of the Executive Administrator, other employees and agents and make such other expenditures as shall be deemed expedient to further the purposes of the Association.

Fiscal Year

- 37 The fiscal year of the Association shall end on the last day of November in each year.

Signing Officers

- 38(1) The Association signing officers shall be
- (a) the Financial Director and the President, or the President's delegate; or
 - (b) in the case of the inability of either to act, by the other individual and the President-Elect or the Vice-President.
- (2) Except as provided in (3), all Association cheques for payment shall require two signatures in accordance with the following:
- (a) one signature from the Executive Director or the Financial Director, and
 - (b) one signature from the President or a member of the Executive Committee appointed by the President to sign cheques, which individual shall not be the Financial Director.
- (3) The Executive Director and any member of the Executive Committee may sign Association cheques of types and for payment of amounts up to such limits as are approved by the Executive Committee.

Registration Fees and Annual Fees

- 39(1) The Executive Committee shall:
- (a) set application fees, conference registration fees, annual fees and other levies, dues and charges which shall be payable by regulated members;
 - (b) set the due dates for application for membership, registration fees, annual fees, and any other fees, levies, dues, and charges; and
 - (c) fees, dues, levies or charges which shall be payable by non-regulated members.
- (2) No change in membership fees shall be effective until the affected members have been given at least 30 days' notice.
- (3) Unless otherwise directed by the Executive Committee, a Life Member is exempt from payment of registration fees and annual fees.

Borrowing Powers

- 40(1) The Executive Committee may borrow or raise or secure the payment of money, in such manner as it deems necessary, and in particular by issue of debentures.
- (2) Despite subsection (1), the Executive Committee may not borrow more than 10 percent of the previous year's actual audited expenditures in aggregate, unless that borrowing is approved by majority vote of the regulated members.

Auditors

- 41(1) During each Annual General Meeting, the Executive Committee shall appoint auditors for the next fiscal year.
- (2) The auditors shall examine the books and accounts of the Association and submit the results of their examination to each Annual General Meeting in writing.

- (3) The books and records of the Association may be inspected by any regulated member at any Annual General Meeting of the Association, or at any time, upon giving reasonable notice and arranging a time satisfactory for the officer having charge of same.

AMENDMENTS

Amendments To Bylaws

- 42(1) The bylaws may be amended at any Annual General Meeting or Special Meeting of the Association as follows:
 - (a) an amendment to the bylaws may be proposed by the Executive Committee provided that a draft of the proposed changes, in the form of a notice of motion, is submitted to the regulated members at least 30 days before the Annual General Meeting or Special Meeting at which the amendment is to be considered;
 - (b) an amendment to the bylaws of the Association may be proposed by any 10 regulated members provided that
 - (i) a draft of any the proposed change is submitted to the Executive Administrator at least 60 days before the Annual General Meeting or Special Meeting at which the amendment is to be considered, and
 - (ii) a draft of the proposed change in the form of a notice of motion is sent by the Executive Administrator to the Executive Committee and the regulated members at least 30 days before that Annual General Meeting or Special Meeting;
 - (c) a vote of the majority of the regulated members present and voting is required to carry any motion to amend the bylaws.
- (2) An amendment to the bylaws is effective upon
 - (a) passage by the Executive Committee, and
 - (b) approval by a majority of the regulated members voting unless a later date is specified in the bylaw as the effective date.
- (3) The Executive Committee may provide for a mail-in vote of the regulated members on an amendment to the bylaws.
- (4) If the Executive Committee provides for a mail-in vote on an amendment to the bylaws, it shall specify the rules governing the holding of the mail-in vote.
- (5) The regulated members shall be sent a draft of the proposed bylaw at least 30 days before the mail-in vote.

Amendments To The Regulation

- 43(1) The Regulation may be amended by the Executive Committee as follows:
 - (a) a proposed amendment shall first be passed by the Executive Committee;
 - (b) a copy of the proposed amendment shall be submitted to the regulated members in the form of a notice of motion to be considered for approval by the regulated members at an Annual General Meeting or Special Meeting or in a mail-in ballot, if authorized by the Executive Committee; and
 - (c) if approved by the majority of members voting at the meeting or in the mail-in ballot, as the case may be, the Executive Committee shall refer the amendment to the Lieutenant Governor in Council.
- (2) The notice of motion referred to in subsection (1)(b) shall be sent to the regulated members in the manner required under section 28 at least 30 days in advance of
 - (a) the Annual General Meeting or Special Meeting at which it is to be voted on, or
 - (b) the date by which ballots are to be returned in the mail-in ballot.
- (3) Subject to subsection (4), amendments to the Regulation may be proposed for consideration by the Executive Committee by any 10 regulated members.
- (4) If the members referred to in subsection (3) wish an amendment to be considered at a particular Annual General Meeting or Special Meeting the proposed amendment shall be submitted to the Executive Administrator at least 60 days before the meeting at which it is to be considered.
- (5) On receipt of a proposed amendment, the Executive Administrator shall refer the proposed amendment to the Executive Committee, which shall determine whether it will pass the proposed amendment and refer it to the membership in accordance with subsection (1).
- (6) An amendment proposed under subsection (3) shall not be referred to the regulated members for approval unless it is passed by the Executive Committee.
- (7) An amendment to the Regulation passed by the Executive Committee and approved by the regulated members shall be effective upon approval of the Lieutenant Governor in Council or the date, if any, that is specified in the amendment, whichever is later.

Transition

- 44 On the coming into force of this bylaw, the Directors who were elected under the former bylaw to represent the membership at large, the Candidate/Non-resident membership and the business affiliates shall cease to hold office.
- 45 This bylaw comes into force on May 4, 2017:

ALBERTA ASSESSORS' ASSOCIATION
Financial Statements
For The Year Ended November 30, 2020

INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Members of Alberta Assessors' Association

We have reviewed the accompanying financial statements of Alberta Assessors' Association (the "Association") that comprise the statement of financial position as at November 30, 2020 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioners' Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Alberta Assessors' Association as at November 30, 2020, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

METRIX GROUP LLP

Chartered Professional Accountants

February 18, 2021
Edmonton, Alberta



ALBERTA ASSESSORS' ASSOCIATION
Statement of Financial Position
As at November 30, 2020

	<u>2020</u>	<u>2019</u>
ASSETS		
CURRENT		
Unrestricted cash and cash equivalents (Note 2)	\$ 187,761	\$ 169,053
Restricted cash (Note 3)	152,957	145,022
Goods and Services Tax receivable	-	814
Accounts receivable	11,860	14,045
Prepaid expenses (Note 4)	<u>11,032</u>	<u>20,006</u>
	363,610	348,940
TANGIBLE CAPITAL ASSETS (Note 5)	<u>309,691</u>	<u>322,655</u>
	<u>\$ 673,301</u>	<u>\$ 671,595</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 25,184	\$ 24,796
Goods and Services Tax payable	212	-
Deferred contributions (Note 6)	<u>69,005</u>	<u>63,500</u>
	<u>94,401</u>	<u>88,296</u>
NET ASSETS		
Invested in capital assets	309,691	322,655
Internally restricted (Note 7)	83,952	81,522
Unrestricted (available for operations)	<u>185,257</u>	<u>179,122</u>
	<u>578,900</u>	<u>583,299</u>
	<u>\$ 673,301</u>	<u>\$ 671,595</u>

COMMITMENTS (Note 9)

APPROVED ON BEHALF OF THE BOARD:

 _____ Director

 _____ Director

ALBERTA ASSESSORS' ASSOCIATION
Statement of Operations
For The Year Ended November 30, 2020

	<u>2020</u> (Budget) (Note 12)	<u>2019</u> (Budget) (Note 12)	<u>2020</u> (Actual)	<u>2019</u> (Actual)
REVENUE				
Dues	\$ 226,000	\$ 234,785	\$ 221,617	\$ 224,726
Conventions (Note 8)	10,000	105,000	10,000	124,850
Fall symposium (Note 8)	-	30,000	8,050	31,580
Sales	9,000	10,000	5,950	9,100
Fees	5,300	5,400	5,850	8,700
Courses (Note 8)	7,500	57,000	4,875	91,463
Discipline hearing fines	5,500	-	2,750	-
Interest	1,000	500	1,602	1,736
Golf tournament (Note 8)	-	4,000	-	3,848
Education fund	-	500	-	710
Other	-	1,000	-	-
	<u>264,300</u>	<u>448,185</u>	<u>260,694</u>	<u>496,713</u>
EXPENSES				
Operating (Schedule I)	224,282	210,563	237,075	210,040
Committee (Schedule II)	22,060	78,950	13,942	165,070
Conventions (Note 8)	7,500	125,000	11,996	118,760
Courses (Note 8)	3,000	25,000	1,100	46,004
Fall symposium (Note 8)	-	15,000	980	13,897
Golf tournament (Note 8)	-	3,500	-	3,743
	<u>256,842</u>	<u>458,013</u>	<u>265,093</u>	<u>557,514</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 7,458</u>	<u>\$ (9,828)</u>	<u>\$ (4,399)</u>	<u>\$ (60,801)</u>

The accompanying notes are an integral part of these financial statements.

ALBERTA ASSESSORS' ASSOCIATION
Statement of Changes in Net Assets
For The Year Ended November 30, 2020

	<u>Invested In Capital Assets</u>	<u>Internally Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
BALANCE, BEGINNING OF YEAR	\$ 322,655	\$ 81,522	\$ 179,122	\$ 583,299
Excess (Deficiency) of				
Revenue over Expenses	(12,964)	-	8,565	(4,399)
Internally Imposed Restrictions (Note 7)	<u>-</u>	<u>2,430</u>	<u>(2,430)</u>	<u>-</u>
BALANCE, END OF YEAR	<u>\$ 309,691</u>	<u>\$ 83,952</u>	<u>\$ 185,257</u>	<u>\$ 578,900</u>

The accompanying notes are an integral part of these financial statements.

ALBERTA ASSESSORS' ASSOCIATION
Statement of Cash Flows
For The Year Ended November 30, 2020

	<u>2020</u>	<u>2019</u>
OPERATING ACTIVITIES		
Excess (Deficiency) of revenue over expenses	\$ (4,399)	\$ (60,801)
Items not affecting cash:		
Amortization of tangible assets	<u>12,963</u>	<u>13,518</u>
	8,564	(47,283)
Changes in non-cash working capital balances related to operations:		
Goods and Services Tax receivable	1,026	1,027
Accounts receivable	2,186	(8,150)
Prepaid expenses	8,974	(2,690)
Accounts payable and accrued liabilities	388	12,752
Deferred contributions	<u>5,505</u>	<u>(728)</u>
	<u>26,643</u>	<u>(45,072)</u>
INVESTING ACTIVITIES		
Proceeds on sale of investments, net	<u>-</u>	<u>48,000</u>
INCREASE IN CASH FLOWS	26,643	2,928
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>314,075</u>	<u>311,147</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u>340,718</u>	\$ <u>314,075</u>
Cash and Cash Equivalents Represented by:		
Unrestricted Cash and Cash Equivalents	\$ 187,761	\$ 169,053
Restricted Cash	<u>152,957</u>	<u>145,022</u>
	\$ <u>340,718</u>	\$ <u>314,075</u>

The accompanying notes are an integral part of these financial statements.

PURPOSE OF ORGANIZATION

The Alberta Assessors' Association is a self-governing professional organization. As a not-for-profit organization under the *Income Tax Act*, the Association is not subject to either federal or provincial income taxes.

The Association's objectives are:

- (a) to join in one association all those employed in the practice of assessment and those others whose duties are of an allied or similar nature;
- (b) to co-ordinate, promote, develop and encourage the various objectives of the practice of assessment on a province-wide scale;
- (c) to co-operate with the public and private bodies to these ends;
- (d) to promote and advance the assessment and valuation of property as a profession of calling, and to that end to create and maintain an association of assessors; and
- (e) to advance and promote significant educational programming that will complement in-service technical training.

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Cash and Cash Equivalents

The Association considers short term guaranteed investment certificates purchased with a maturity of one year or less to be cash equivalents.

(c) Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Deferred contribution represents membership dues, government grants, and convention and course revenue received in advance of the period to which they apply.

Membership dues revenue is recognized on an annual basis.

Conventions, golf tournament, fall symposium, courses, and fees are recognized when the events and education sessions are held.

Grant and donation revenue are recognized to the extent that qualifying expenses are made.

Sales and other revenue are recognized when the service is rendered.

Interest income is recognized on the basis of the passage of time.

All revenue is recognized when collection is reasonably assured and the amount is determinable.

(CONT'D)

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Tangible Capital Assets

All tangible capital assets with an original cost of greater than \$2,500 and an economic life greater than one year are capitalized. Capital assets are amortized over the estimated useful life of the asset. Amortization commences when the asset is put into use and is provided using the following rates and methods:

Buildings	4% declining balance
Office equipment	20% declining balance
Furniture and fixtures	20% declining balance

One half of the annual amortization is charged in the year of acquisition and no amortization is charged in the year of disposal.

(e) Internal Reserve Funds

The Association has created internal reserve funds for various specific purposes. These internally restricted amounts are not available for other purposes without the approval of the Executive Committee.

(f) Financial Instruments

Measurement of financial instruments

The Association initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instruments.

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and cash equivalents, accounts receivable and long term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The Association has no financial assets measured at fair value.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment.

The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

(CONT'D)

ALBERTA ASSESSORS' ASSOCIATION
Notes to Financial Statements
For The Year Ended November 30, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(g) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results may vary from current estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. Actual results could differ from these estimates. Expenses subject to use of estimates include bad debt, professional services and amortization.

2. CASH AND CASH EQUIVALENTS

Included in cash and cash equivalents are unexpended conditional government grants and other income received for the next fiscal year, and internally restricted funds, all of which have been segregated from the Association's other funds.

	<u>2020</u>	<u>2019</u>
Cash	\$ 158,891	\$ 92,612
TD Canada Trust Guaranteed Investment Certificates	<u>28,870</u>	<u>76,441</u>
	<u>\$ 187,761</u>	<u>\$ 169,053</u>

The TD Canada Trust Guaranteed Investment Certificate bears interest at 0.35% (2019 - 1.50%), matures on April 27, 2021.

3. RESTRICTED CASH

Included in restricted cash are unexpended conditional government grants and other income received for the next fiscal year, and internally restricted funds, all of which have been segregated from the Association's other funds.

Internally restricted funds (<i>Note 7</i>)	\$ 83,952	\$ 81,522
Unexpended grants (<i>Note 6</i>)	<u>69,005</u>	<u>63,500</u>
	<u>\$ 152,957</u>	<u>\$ 145,022</u>

4. PREPAID EXPENSES

	<u>2020</u>	<u>2019</u>
Conference	\$ 7,158	\$ 17,076
Insurance	<u>3,874</u>	<u>2,930</u>
	<u>\$ 11,032</u>	<u>\$ 20,006</u>

ALBERTA ASSESSORS' ASSOCIATION
Notes to Financial Statements
For The Year Ended November 30, 2020

5. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			2020	2019
Office building	\$ 494,681	\$ 185,273	\$ 309,408	\$ 322,301
Furniture and fixtures	6,684	6,401	283	354
Office equipment	<u>150</u>	<u>150</u>	<u>-</u>	<u>-</u>
	<u>\$ 501,515</u>	<u>\$ 191,824</u>	<u>\$ 309,691</u>	<u>\$ 322,655</u>

6. DEFERRED CONTRIBUTIONS

	<u>2020</u>	<u>2019</u>
Restricted Donations		
Balance, beginning of year	\$ 7,500	\$ 7,500
Revenue received	-	-
Revenue recognized	<u>-</u>	<u>-</u>
Balance, end of year	<u>7,500</u>	<u>7,500</u>
Conference Revenue		
Balance, beginning of year	-	-
Revenue received	10,000	124,850
Revenue recognized	<u>(10,000)</u>	<u>(124,850)</u>
Balance, end of year	<u>-</u>	<u>-</u>
Membership Dues		
Balance, beginning of year	56,000	56,728
Revenue received	227,122	223,998
Revenue recognized	<u>(221,617)</u>	<u>(224,726)</u>
Balance, end of year	<u>61,505</u>	<u>56,000</u>
Grand Total	<u>\$ 69,005</u>	<u>\$ 63,500</u>

ALBERTA ASSESSORS' ASSOCIATION
Notes to Financial Statements
For The Year Ended November 30, 2020

7. INTERNALLY RESTRICTED FUNDS

	<u>2020</u>	<u>2019</u>
Operating contingency fund	\$ 30,962	\$ 30,962
Information technology fund	20,000	20,000
Education fund	14,655	14,655
Building fund	10,740	10,740
Scholarship fund	2,675	2,675
Legal fund	<u>4,920</u>	<u>2,490</u>
	<u>\$ 83,952</u>	<u>\$ 81,522</u>

Operating contingency fund is for extraordinary or unanticipated expenses.

Information technology fund is for upgrades to the website, database and higher cost equipment upgrades.

Education fund is for in-house courses which are costly to develop.

Building fund is for repairs and upgrades that exceed regular maintenance items.

Scholarship fund is for gifts to Lakeland College students.

Legal fund is for legal fees incurred.

8. NET PROGRAM REVENUE AND EXPENSES

	<u>2020</u>	<u>2019</u>
Courses		
Revenue	\$ 4,875	\$ 91,463
Expenses	<u>(1,100)</u>	<u>(46,004)</u>
	<u>\$ 3,775</u>	<u>\$ 45,459</u>
Fall symposium		
Revenue	\$ 8,050	\$ 31,580
Expenses	<u>(980)</u>	<u>(13,897)</u>
	<u>\$ 7,070</u>	<u>\$ 17,683</u>
Golf tournament		
Revenue	\$ -	\$ 3,848
Expenses	<u>-</u>	<u>(3,743)</u>
	<u>\$ -</u>	<u>\$ 105</u>
Conventions		
Revenue	\$ 10,000	\$ 124,850
Expenses	<u>(11,996)</u>	<u>(118,760)</u>
	<u>\$ (1,996)</u>	<u>\$ 6,090</u>

ALBERTA ASSESSORS' ASSOCIATION
Notes to Financial Statements
For The Year Ended November 30, 2020

9. COMMITMENTS

The Association is committed to an office equipment lease as follows:

Year	Amount
2021	\$ 2,316
2022	2,316
2023	<u>772</u>
	<u>\$ 5,404</u>

10. RELATED PARTIES

There were no related party transactions in the year (2019 - \$150) and no related party balances as at November 30, 2020.

11. FINANCIAL INSTRUMENTS

It is management's opinion that the Association is not exposed to significant interest rate, currency or other price risk through its financial instruments. The following analysis provides information about the Association's risk exposure and concentration as of November 30, 2020.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from customers. The Association's primary customers are the members of the Association which minimizes credit risk.

Liquidity risk

Liquidity risk is the risk the Association will encounter difficulties in meeting its financial liability obligations. The Association is exposed to this risk mainly in respect of its receipt of funds from its members and funding agencies. The Association mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise.

12. BUDGET

The Association's budget has not been reviewed and is included for information purposes only.

13. UNCERTAINTY DUE TO COVID-19

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the Association's operations as at the date of these financial statements.

ALBERTA ASSESSORS' ASSOCIATION
Operating Expenses
For The Year Ended November 30, 2020

Schedule I

	<u>2020</u> (Budget) (Note 12)	<u>2019</u> (Budget) (Note 12)	2020 (Actual)	<u>2019</u> (Actual)
Expenses				
Salaries, benefits and training	\$ 154,407	\$ 149,588	\$ 153,347	\$ 148,557
Publishing and website	15,000	4,000	22,110	3,217
Amortization of tangible assets	-	-	12,963	13,518
Office	16,775	16,275	12,463	9,283
Property taxes	12,000	12,000	12,160	12,024
Professional fees	8,000	9,500	6,625	8,000
Telephone and utilities	6,200	6,900	5,876	5,559
Condominium fees	5,300	5,500	5,271	4,999
Insurance	3,600	3,800	3,825	3,622
Building repair and maintenance	2,500	2,500	1,039	626
Other	-	-	500	-
Scholarships	500	500	476	500
Bad debts	-	-	420	135
	<u>\$ 224,282</u>	<u>\$ 210,563</u>	<u>\$ 237,075</u>	<u>\$ 210,040</u>

ALBERTA ASSESSORS' ASSOCIATION
Committee Expenses
For The Year Ended November 30, 2020

Schedule II

	<u>2020</u> (Budget) (Note 12)	<u>2019</u> (Budget) (Note 12)	<u>2020</u> (Actual)	<u>2019</u> (Actual)
Expenses				
Discipline	\$ 11,000	\$ 51,000	\$ 6,690	\$ 143,871
Executive	8,200	18,500	5,843	13,633
Marketing	2,510	3,650	1,040	3,233
Practice review	20	2,300	161	2,906
Registration	20	1,400	83	759
Other	300	1,000	74	355
Legislative policy	10	950	39	306
Standing convention	-	150	12	7
	<u>\$ 22,060</u>	<u>\$ 78,950</u>	<u>\$ 13,942</u>	<u>\$ 165,070</u>

Alberta Assessors' Association BUDGET (approved Jan 21, 2021 with consideration for COVID restrictions)			
		Approved BUDGET 2020-2021	COMMENTS
GL	REVENUE		
4005	Dues Revenue	\$ 218,475.00	305x465, 175x390, 15x385, 35x25
4050	Interest Revenue	\$ 1,000.00	calculated at year-end
4180	Member Referral Service	\$ 1,200.00	Not sure if Compass will continue
4200	Accreditation Fees	\$ 1,200.00	
4250	Demo/Leg Addendum Grading Fees		
4300	Candidate Application Fee	\$ 2,000.00	
4355	Boardroom Rental Fee		
4350	Other Revenues/late fees/JBC-admin		
4360	Fines and Penalties	\$ 3,000.00	Garnishes, Proposal 1x per year
4400/4401	Conference Registration Revenue	\$ 21,750.00	\$145x150
4450	Conference Sponsor Revenue	\$ -	
4500	Pre-Conference Revenue	\$ 18,375.00	seasonal pricing est.
4550	Fall Symposium	\$ 7,500.00	75 x \$100
4560	Education Course Registration Fees	\$ 7,000.00	P&E 25reg@100x2sessions + 700x\$5
4600	Misc Publication Revenue	\$ 5,000.00	based on 2020
4650	Golf Tournament		
4700	Education Fund		
4750	Promo Items Sales		
	TOTAL REVENUES	\$ 286,500.00	
	EXPENSE		
	Administrative Expenses		
5001	Amortization		
5005	Advertising		
5010/5015	Bank Charges and Visa	\$ 500.00	
5025	Bad Debt		
5030	Professional Services	\$ 6,000.00	
5033	Bookkeeping Services	\$ 750.00	3 x 250
5035	ED - Salary	\$ 93,945.70	66% COLA incr beg Jan
5040	ED - Training/Dues	\$ 750.00	
5045	Exec. Admin. - Benefits	\$ 4,575.00	
	Exec Admin - Source Deductions		
5055	Casual Labour/Contract Staff		
5060	Member Services - Training	\$ 1,000.00	
5065	Member Services - Salary	\$ 49,267.79	COLA + Grid
5070	Member Services - Benefits	\$ 3,100.00	
	Member Services - Source Deductions		
5075/5077	Employer Source Deduct Total - EI & CPP	\$ 7,000.00	
5090	AAA Subscriptions/Memberships	\$ 1,625.00	
5095	Insurance	\$ 3,850.00	
5100	Office Supplies	\$ 5,500.00	
5105	Postage/Mail Equipment	\$ 1,500.00	
5110	Courier Fees	\$ 750.00	
5115	Re-certification Expenses		
	Mortgage - Principle - SEE AMORTIZATION		
5122	Mortgage - Interest		
5123	Natural Gas (Direct Energy)	\$ 1,600.00	
5124	Electricity (EPCOR)	\$ 1,600.00	
5125	Office Cleaning	\$ 1,600.00	
5126	Condo Fees	\$ 5,300.00	
5127	Property Taxes	\$ 12,000.00	
5130	Telephone/Internet	\$ 3,000.00	
5131	Security System	\$ 650.00	
5135/5136/51	Misc. Office Expense	\$ 500.00	
5140	IT Reserve		
5150	Computer/DBase Expense		
5155	Misc. Publication Expense		
5160	Demo Guides-IAAO		
5165	Exam Grading		
5170	Demo Report-Marking		
5175	Website and Online Database	\$ 15,000.00	
5180	Photocopy Expense	\$ 750.00	
5185	Photocopier / Fax Lease	\$ 2,750.00	
5190	Scholarships/Awards	\$ 500.00	
5195	Promotional Items		
5196	Condo Unit Maintenance & Repairs	\$ 2,500.00	
5197	Payroll Service Fees	\$ 650.00	
	Trsf to Reserves - Legal	\$ 2,500.00	
	Trsf to Reserves - Building	\$ 2,000.00	
5198	Gain/Loss on Disposal of Assets		
	Total Administrative	\$ 233,013.49	
	Executive Committee		
5205	Teleconference	\$ 350.00	
5210	Travel	\$ 1,000.00	
5214	Accommodations	\$ 500.00	
5216	Meals	\$ 1,000.00	
5217	Executive Committee Admin		
5218	Gifts, Award & Pres. Hon.	\$ 2,000.00	
5220	President's Conferences	\$ 2,500.00	
	Total Executive	\$ 7,350.00	
	Practice Review Committee		
5230	Teleconference	\$ 15.00	
5235	Travel	\$ -	
5240	Accommodations	\$ -	
5245	Meals	\$ -	
5250	Administration		
5251	PAAH only expenses		
	Total Practice Review	\$ 15.00	
	Registration Committee		
5270	Teleconference	\$ 15.00	
5275	Travel	\$ -	
5280	Accommodations	\$ -	
5285	Meals	\$ -	
5290	Administration		
	Total Registration	\$ 15.00	
	Marketing Committee		
5340	Teleconference	\$ 15.00	
5350	Travel	\$ -	

Grouped Accounts		
REVENUE		
Dues and Membership	\$ 221,675.00	
Professional Development	\$ 54,625.00	
Donations and Grants	0	
Fines and Costs	\$ 3,000.00	
All Other	\$ 7,200.00	
TOTAL REVENUE		\$ 286,500.00
EXPENSES		
Administration and Operations	\$ 228,513.49	
Professional Development	\$ 36,500.00	
Committees	\$ 11,170.00	
Discipline Actions	\$ 5,000.00	
All other	\$ 4,500.00	
TOTAL EXPENSES		\$ 285,683.49
NET		\$ 816.51

Human Resources \$ 160,388.49 estimated 2021 incr +\$1035+\$1440 = 158,135

HR - 2021 COLA is tied to LAPP incr., MSC grid step incr: +\$1440 (does not include COLA)
LAPP COLA h is 60% of ACPI (Alberta Consumer Price Index) which is currently 1.1*60%=0.66

CERS

revised COLA (0.78%) inc. 112.60

revised COLA (0.78%) inc 59.05

PRE AND POST COVID RESTRICTIONS

REVENUES	Approved (Dec 2019)	Amended (Jul 2020)	Budget 2021
Membership Dues and fees	\$230,000	\$230,000	\$221,675
Professional Development	\$164,500	\$7,500	\$54,625
Donations and Grants	\$20,000	\$10,000	
Fines and Costs	\$5,500	\$5,500	\$10,200
All other (Job ads, etc.)	\$15,800	\$11,300	
TOTAL	\$435,800	\$264,300	\$286,500

Expenses	Approved (Dec 2019)	Amended (Jul 2020)	Budget 2021
Administration and Operations	\$231,532	\$224,285	\$233,014
Professional Development	\$161,200	\$11,500	\$36,500
Committees	\$29,550	\$12,060	\$1,265
Discipline Hearings	\$10,000	\$10,000	\$5,000
All other (Reserve trsf, etc.)	\$3,500	\$4,500	\$9,905
TOTAL	\$435,782	\$262,345	\$285,684

5360	Accommodations	\$ -	
5370	Meals	\$ -	
5380/5390/5395	Tradeshows/Projects	\$ 2,500.00	
	Total Marketing	\$ 2,515.00	
	Legislative Policy Committee		
5462	Teleconference	\$ 10.00	
5465	Travel	\$ -	
5470	Accommodations	\$ -	
5475	Meals	\$ -	
5480	Administration	\$ -	
	Total Legislative Policy	\$ 10.00	
	Other Committees		
5510	Standing Conference Committee		
5520	Conference Committee	\$ 15.00	
5540	Golf Tournament	\$ -	
5560	IPPAC		
5575	Discipline Committee	\$ 1,000.00	
	2014-15 Complaints		
5577	Discipline Committee Hearings	\$ 5,000.00	reduced by 12
5585	Editorial Committee		
5590	Other Committees	\$ 250.00	
	Total Other Committees	\$ 6,265.00	
	Education		
5605	Education Development	\$ 5,000.00	
5640	Pre-Conference Courses	\$ 9,000.00	
5615	Fall Symposium	\$ 2,500.00	
5625	AAA Course Delivery Costs	\$ 7,500.00	
5630	Other Training		
	Total Education	\$ 24,000.00	
	Conferences		
5732	Prior Year Conference		
5733	Current Year Conference	\$ 12,500.00	production service estimate
	Total Conferences	\$ 12,500.00	
	TOTAL EXPENSE	\$ 285,683.49	
	NET INCOME (Deficit)	\$ 816.51	

Pre-Con reduced by \$3500

Conf reduced by \$2500 - production quote of \$7500 for 1.5 days + speaker costs and misc (gifts, unanticipated overruns etc)

\$ 28,100.00		
\$ 15,592.50		
\$ 43,692.50		
\$ 289,250.00	\$ 2,750.00	Change in Net Income

ATTACHMENTS 1-5

1. Identify where government should be involved for oversight and provide rationale
2. Indicate why your association needs to be registered to protect and serve the public interest and public safety
3. Please outline any substantial public interest and public safety concerns
4. How does the association prevent fraudulent and incompetent practice being inflicted upon the public by its members?
5. Demonstrate how your association possesses the necessary financial resources to continue to perform the duties required by registration under POARA (ie complaint and disciplinary proceedings, practice review, continuing education, registration, etc.)

Mandate and Role Information – Government oversight

Identify where government should be involved for oversight and provide rationale.

The Alberta Assessors' Association is strongly committed to the principle that professions that practice in the public interest and who have a duty to ensure the security of "life, health and the environment" and "property and economic interest of the public" should be regulated. Organizations that are professional regulatory organizations should be monitored to ensure they are achieving their statutory objectives and are staying within the bounds of that authority. In the case of the Alberta Assessors Association, POARA requires that a registered association have a governing body that "manages and conducts its business and affairs" with the rights, powers and privileges endowed by the legislation. The Association governs itself in a manner consistent with its statutory obligations. The Association welcomes oversight by the Minister's representatives pursuant to POARA as an aspect of that governance, including that its members practice the profession as appropriate under their regulatory framework.

For the Association, historically, this oversight has been ensured by the appointment of a Public Member to the Board of Directors, which in the case of the Association is called the 'Executive Committee'. Public members participate fully as the Executive Committee manages the "business and affairs" of the Association. Additionally, the annual reporting requirement affords government the opportunity to review an Association's business and affairs at a high level.

The Association has balanced its obligations under POARA to the Government of Alberta and the public, with its obligations to the membership of the Association. The Executive Committee has achieved this balance by adopting a policy-driven governance model. The Association's Bylaws have been prepared to allow for the assignment of duties and decision-making authority in accordance with POARA.

The Association is mindful of its role as a professional regulatory organization under POARA. The Association focuses on:

- (i) registration of members;
- (ii) the development of members' skills; and
- (iii) the conduct of members within the boundaries of their professional practice.

The Association does not advocate in any way for member compensation or working conditions. Any advocacy in relation to practice, professional development or conduct oversight is done at the request of the membership or in the interest of the professional practice. With respect to these latter forms of advocacy, the Association's Public Member has been involved in discussion and consideration of these initiatives.

The Public Member appointee was and is a respected member of the Association's governing committee; a constant reminder of the duty of care owed the public. The Association continues to wait for a replacement public member appointment following a resignation in October 2020.

One of the critical areas of oversight, if any changes were considered, is in the discipline process. As a professional regulatory organization, the AAA takes considerable care in its review of conduct and the discipline process from start to finish. The Public Member is party to the formation of policy around the discipline process, but a more involved role would build on the notion of "oversight" by adding public members to the discipline process.

ATTACHMENT 2

Mandate and Role Information – Why is registration required? Why is it in the public interest and the interest of public safety for the association to continue to be registered?

Indicate why your association needs to be registered to protect and serve the public interest and public safety.

There are several ways that assessors serve the public interest. First and foremost, assessors prepare the annual valuation of all property in the province. This valuation forms the basis of property taxes paid by individuals and corporations. Ensuring that the applicable legislation has been followed and the property has been valued in accordance with best practices ensures that each property pays its fair share of the tax burden. Property taxes form the foundation of municipal revenues. Municipalities are charged with providing services to their residents to ensure safe and productive communities and to protect the environment. The property assessor has always been and continues to be a critical component of a modern Alberta municipality. Municipalities regularly contact the Association to verify an assessor's standing with the Association.

The Alberta Assessors' Association serves an advisory role with stakeholders such as the Rural Municipalities of Alberta, the Association of Urban Municipalities of Alberta, the Alberta Rural Municipal Administrators' Association and Alberta Municipal Affairs Municipal Assessment and Grants Division, among others. The surety and confidence of membership in POARA for its various stakeholders cannot be understated. It allows that the advice on property assessment and taxation issues is assured by specific skills, knowledge, coupled with a code of ethical conduct and professional standards.

POARA membership endows a level of respect and trust for and by regulated professional organizations. All self-regulating bodies have as the basis of their regulatory oversight, a requirement to adhere to the highest standards of professional ethics. Membership in POARA adds a layer to this oversight that demands a higher standard – that of the ensuring the public trust. So, it is not only to the organization and professional colleagues to whom or to which a regulated profession is beholden, but also to the public good and the “interest of the public,” defined either as “societal good” or “welfare of the public.”

Professionals practicing in the “public interest” or for “societal good” must have demonstrably high levels of technical knowledge warranted by the practice of a profession that affects the rights, health or finances of the public at large. The degree to which the rights, health or finances of the public converge with the practice of the assessment profession is evident in the variety of legislation that governs the practice of assessment and ensures fair and equitable assessments.

In addition to members' obligation to the requirement of POARA and the *Municipal Assessor Regulation* in their practice and conduct, they must also ensure that the assessments they prepare are compliant with:

- The *Municipal Government Act*
- Business Improvement Area Regulation
- Capital Region Assessment Services Commission Regulation
- City of Calgary Rivers District Community Revitalization Levy Regulation
- Community Organization Property Tax Exemption Regulation
- Extension of Linear Property Repeal Regulation
- Matters Relating to Assessment and Taxation Regulation
- Matters Relating to Assessment Complaints Regulation
- Matters Relating to Assessment Sub-classes Regulation
- Qualifications of Assessor Regulation
- SuperNet Assessment Regulation
- Well Drilling Equipment Tax Rate Regulation
- Assessment Quality Minister's Guidelines (a regulation)
- Regulated Property Ministers' Guidelines (regulations), and
- Various Ministerial Orders

The Alberta Assessors' Association believes that registration is required for professional property tax assessors due to the measure of intrusion into the personal spaces and private business matters of property owners. The *Municipal Government Act* (MGA) mentions "assessor" 182 times; it authorizes assessors to enter private property and to collect personal information and sensitive economic data of businesses (MGA s.294) and provides recourse if access to property or information is denied.

The valuation of property is reliant on the collection and analysis of data and the development of data standards. The Alberta Assessors' Association further believes that having defined minimum levels of education, meeting additional practice requirements, and complying with continuous professional development standards ensures practitioners apply the highest and most current skills possible to data collection and analysis. This assures that data supporting the taxation system that funds public services is solid, assured and defensible.

The practice of assessment is highly technical, guided by a legislative and regulatory framework that requires professionals to be conversant with specific valuation theories exclusive to property assessment. While the work is technical, specialized, and complex, there are no barriers to gaining the requisite training or skills for practice. Fee appraisers with an "AACI" designation, for example, are only required to obtain credits for two courses in mass appraisal to obtain an "AMAA" designation.

Recently, the Alberta Assessors' Association signed a Memorandum of Understanding with the Institute of Municipal Assessors of Ontario that supports the intent of "fair trade" and the transportability of credentials across the two jurisdictions. The intent of the MOU is to "define a common agenda in the pursuit of a Canadian identity of an assessment professional by having nationalized professional and technical skills development, standards of practice and ethics with the assurance of jurisdictional independence." This agreement is predicated on the equity of the legislative framework within which both associations are regulated. Without POARA, the equity no longer exists.

Registration as an organization protecting and serving the public interest, adds levels of assurance for members of the public. As stated above, the practice of assessment is highly regulated with 182 mentions in the *Municipal Government Act* and more than 14 different regulations and Orders directing the process. Because the practice is so regulated, it would be illogical if the professionals were not likewise regulated in their practice.

Lacking registration in POARA would untether practitioners from the ethical constraints required of professional membership in a self-regulating profession. In other words, someone who faced action having breached a code of conduct for an unregistered self-regulating profession could avoid any disciplinary action by relinquishing membership even while continuing practice. Pride of practice, coupled with a rigorous disciplinary process, forms a critical component of service and protection of the public. Without access to ultimate enforcement of professional discipline through the Courts, a self-regulating organization becomes a membership club. Similarly, without the weight of judicial oversight, professional certification becomes divorced from professional performance [of equitable and correct property assessments].

Mandate and Role Information – Public interest and public safety

Please outline any substantial public interest and public safety concerns.

Property tax assessors collect data to value property in the interest of equitable distribution of the tax burden across all property holders. As stated above, the practice of the profession requires a level of intrusion into the personal spaces and private matters of property owners that demands oversight.

The *Municipal Government Act* (MGA) S.294 provides the authority under which an assessor can enter and inspect property and ask for information relevant to preparing assessments. Subsequent sections of the MGA lay out the remedy if access to property is denied.

Access to personal spaces and private matters is inherently risky both for assessors and for ratepayers. Beyond the immediate physical risk, there are risks to privacy, but the information and spaces to which an assessor has access is vital to the process.

Assessors have a duty of care in the use and security of the information collected for the preparation of assessments. The knowledge that property assessors are regulated professionals together with the requirements of the legislation give the public and property owners confidence that the data is secure and being used for its intended purpose. As regulated professionals, assessors have an obligation to conduct themselves in a manner that elevates their image and that of their Association. Assessors are highly motivated by this obligation and the other obligations outlined in their professional code of ethics. As previously stated, certification and performance linked by an oversight process that can ultimately be judged in the Courts has a powerful imperative.

The aforementioned oversight process is what drives municipal interest in a member's standing with the Association. It is typical for municipalities to request assurance of a member's standing prior to employment or contract.

Besides the obvious primary public interest and safety concerns, there are secondary public interest and safety concerns as set out below.

In 2020, assessors, collecting information from property owners in Alberta, were able to value property to provide for a total equalized assessment of just under \$950 Billion, excluding regulated properties, across all jurisdictions. Regulated properties include wells, pipelines, power generation and machinery and equipment which in 2020 totalled \$171.2 Billion. Added together these totals form the assessment base that is used in the calculation of taxes, the main revenue source for municipalities and for school requisitioning, the main source of funding for primary and secondary education in the province. The

revenue collected from the tax burden pays for community services such as safe roads, safe services (water/sewer and garbage), protective services (police, fire and health) and local government.

To demonstrate the direct link between property assessment and public safety, in the cities of Edmonton and Calgary tax revenue that funds protective services amounts to 24% and 25% of total revenue, respectively. (https://www.edmonton.ca/city_government/budget-and-taxes.aspx#budgets; <https://www.calgary.ca/ca/city-manager/our-finances/taxes/tax-breakdown.html>)

The following is copied directly from the Alberta.ca website (<https://www.alberta.ca/education-property-tax.aspx>):

The education property tax provides Alberta's education system with a stable and sustainable source of revenue. The tax supports all public and separate school students and helps pay for basic instruction costs, including teacher salaries, textbooks and other classroom resources.

Funding to the Kindergarten to Grade 12 education system comes from 2 revenue sources:

- *general provincial revenues*
- *education property taxes*
-

Pooling the education property tax in the Alberta School Foundation Fund (ASFF) ensures that students receive a quality education no matter where they live.

The public must have confidence in the processes for collecting funds for government use, including municipal, schools and seniors' housing. Assessors are fundamental to the valuation process that collects data for taxation purposes. Without a common, regulated and monitored method of collecting this property valuation data the work of municipalities would cease and the Alberta School Foundation Fund (ASFF) would require alternate sources of funding, as would seniors' housing supports.

Property assessors are the professionals who are trained to do the work that supports these public systems; the protection and trust of the public in property tax assessors and their work is assured by POARA.

Mandate and Role Information - How does the association prevent fraudulent and incompetent practices being inflicted upon the public by its members?

Through an application process, members are required to have or obtain a core education level, gain experience and additional course credits, then through an examination process be recommended for certification by accredited peers. These steps serve the member(s) and the Association by providing assurances of theoretical skills and applied knowledge. Acceptance of membership is a tacit acknowledgement and confirmation by the member of the Association's Code of Conduct and Ethics (copied below).

Members are required to obtain "ongoing" professional development credits each year, assuring the public that their skills are current and minimizing concerns of competency.

As part of the ongoing professional development curriculum provided by the Association, members are regularly counselled on the provisions of POARA and the expectations of the Association related to "professional conduct." This training includes case studies related to actual and fictional complaints.

It is impossible to avoid public complaints; however, it is possible to train, coach and mentor members to avoid conduct that may invite findings of "unskilled practice" or "professional misconduct" (POARA s.20(1)). Moreover, the complaint process itself serves to assure members of the public that any concerns will be addressed by the Association.

The Alberta Assessors' Association has a robust disciplinary process that has been tested and tried. The process adopted and used by the Association proved to meet the Court's expectations of procedural fairness and the Court found that members breached the code of professional practice, thereby agreeing with the Discipline Committee. For reference, see [Court of Queen's Bench decision ABQB 0740 \(linked\)](#). Without registration under POARA, the Association would not have had the legislative tools to proceed with this case which demonstrated the lengths the Association and its members will go to protect the integrity of the profession in the interest of the public.

A regulated member **shall**:

- a. Be dedicated to the profession,*
- b. Perform the practice of assessment with fairness, honesty and integrity,*
- c. Apply expertise and due diligence in performing the practice of assessment,*
- d. Work toward earning the respect and confidence of all of those served through the practice of assessment,*
- e. Maintain professional competence by keeping informed of and complying with developments in the acknowledged standards of the profession in which the member practices,*
- f. Disclose to all affected parties any potential conflict of interest that arises or is likely to arise during the performance of their duties,*
- g. Always act in accordance with the duties and responsibilities associated with being a member of the Association,*
- h. At all times act in a manner that will enhance the image of the profession and the Association, and*
- i. Report to the Association conduct by any member that may be considered unethical.*

A regulated member **shall not**:

- a. Undertake assessments for which they are not qualified through either lack of education, experience or ability,*
- b. Advance their membership or candidacy as evidence of professional qualification,*
- c. Claim professional qualifications that are misleading or not factual,*
- d. Put forward membership or any designation granted by the Association as authority to undertake the practice of assessment in areas in which they are not fully qualified,*
- e. Allow the interests of outside parties to take precedence over their professional duties,*
- f. Make any irresponsible public statements of value,*
- g. Disclose any information of a confidential nature to any person except where required by law, and*
- h. Contravene legislative provisions, bylaws, and/or standards of practice under which they are bound.*

Financial Resources

Demonstrate how your association possesses the necessary financial resources to continue to perform the duties required by registration under POARA (i.e. complaint and disciplinary proceedings, practice review, continuing education, registration, etc.).

The Alberta Assessors' Association has quantifiable proof of its ability to perform the duties required of POARA: The AAA is the only member of POARA to test the legislation in case before Court of Queen's Bench Justice Shelley. This in and of itself demonstrates the Association's commitment to its obligations under POARA; to the reputation of its membership; **and, to its ability to resource this commitment.**

The Association is as prepared as possible for handling complaints and practice review. The Association annually assigns and trains Investigators and Tribunal volunteers from among its regulated membership. Discussions on professionalism and ethics are an accepted part of Association training and members are schooled on both the disciplinary process and when/how to address ethical issues and whether such might offend the Association's Code of Conduct and Ethics and Professional Standards. The subject of complaints that are sufficient and warrant a hearing are shared with members following a hearing decision; the process is open and transparent unless a request for an *in camera* hearing is granted, pursuant to POARA and with consideration to PIPA

With respect to complaint and disciplinary proceedings, the following table indicates the investigations (Col 1); hearings (Col 2); and, appeals (Col 3) over time:

	Col 1	Col 2	Col 3		Col 1	Col 2	Col 3
2011	1	0	0	2016	0	0	0
2012	1	0	0	2017	2	2	0
2013	5	3	2	2018	1	0	1
2014	12	11	5*	2019	2	1	1
2015	0	0	0	2020	2	0	0

With respect to practice review, in 2013 the Association conducted investigations in the practice of a number of members resulting in 12 complaints of professional misconduct. Two complaints were dismissed and 10 members were subject of tribunal hearings. Of the ten investigated and sanctioned members, four appealed the discipline tribunals' decisions to the governing committee pursuant to POARA. The decisions of the tribunals were upheld. Two of the four disciplined members then filed with Court of Queen's Bench, an action that ended, finally, in 2019 with a decision in favour of the Association and costs awarded to the Association. The matter before the Court of Queen's Bench resulted in 6 full days of Court time (including various procedural applications).

Over seven years, from 2014 to the Association's fiscal year ended 2020, the Association's costs attributed to its regulatory discipline functions including complaint, investigations, hearing(s) and appeals are shown below:

- 2014-2015 \$27,255
- 2015-2016 \$120,445
- 2016-2017 \$67,710
- 2017 \$30,148 stub year (9 mos)
- 2017-2018 \$69,379
- 2018-2019 \$143,871
- 2019-2020 \$6,690

These expenses were covered by a small (\$5) increase in dues and unallocated cash reserves. In 2019, the Association began a Legal Reserve with an annual budget allocation of \$2500. The Association manages **allocated** reserves of \$80,000 for a variety of Funds, including \$7500 for Legal. An additional \$70,000 of unallocated cash reserves is held in the event of a budget deficit. Finally, the AAA owns an outright (clear) title to its primary business premise located at 10555 172 Street NW, Edmonton, valued at \$500,000, an asset that can be monetized if necessary.

Regarding ongoing professional development, the Association has traditionally offered spring and fall programming with scheduling consideration given to annual work-flow requirements. The Fall Education Symposium attracts 15% to 25% of members; the pre-conference education courses which are longer classes (from ½ day to 5 full days) are planned on a cost-recovery basis and attract registrations according to subject matter. The annual spring conference has a combination of plenary and break-out sessions for an all-in fee that is set annually by the Executive Committee in its budget process (subsidized, if necessary, by other revenues). The average registration from among regulated members is approximately 45% to 55%, a fairly consistent percentage over time. As events and activities are considered on a cost-recovery basis using a minimum registration, the Association often realizes a surplus as demand exceeds the minimum registration projections. The pandemic and resulting restrictions have varied only the delivery mechanism for ongoing professional development, moving programs and courses from in-person to online learning. This has opened up a new and compelling opportunity for hybrid programming in the future.

The Alberta Assessors' Association is 60+ years old; its members carry the weight of municipal sustainability, education funding and other public requisitioning in the performance of their professional practice. This places them squarely in the crosshairs of public safety and interest.

The Association has a committed and stable membership that has grown slowly over time. As Alberta has gained population and property has developed, practice has increased. Since, the Association enjoys a loyal membership, its membership numbers have likewise increased at a rate that is consistent

with the requirements of municipal growth and development. While growth in membership relates to the province's development and growth, efficiencies and technology in practice means that growth in membership is at a far lower rate than actual property development. Technology and efficiencies however will not displace the judgement required of a practicing professional. An opinion of value is based on training, knowledge, experience and skill applied to data. As these opinions of value are created in the public realm for public service, the practice requires regulatory oversight and membership in Professional and Occupational Associations Regulation Act.

LETTERS OF SUPPORT

Rural Municipalities of Alberta

Association of Urban Municipalities of Alberta



Laurie Hodge, Executive Director
Alberta Assessor's Association
10555 172 Street
Edmonton, AB
T5S 1P1

Re: Alberta Assessors Association re-application for registration under the *Professional and Occupational Associations Registration Act*

Dear Ms. Hodge,

On behalf of the Rural Municipalities of Alberta, please accept this letter as indication of our support for the Alberta Assessors' Association's (AAA's) continued membership and registration under the amended *Professional and Occupational Associations Registration Act* (POARA).

As the association representing Alberta's rural municipalities, RMA has a strong appreciation for the important and complex work undertaken by professional assessors. Through both RMA's direct collaboration with the AAA, as well as the crucial role that AAA members play in ensuring municipal properties are assessed accurately for property tax purposes within RMA's member municipalities, we are confident that AAA fits within the criteria for registration in the amended POARA.

Respecting the Registrar's consideration of the extent to which an organization safeguards "life, health and the environment" and "the property and economic interests of the public" referenced in section 7(1.1) of the amended Act, there is no question that the AAA and its members do both. Fairly, consistently, and transparently assessing properties for the purposes of municipal property taxation is crucial to ensuring that all Albertans receive quality municipal services and infrastructure, and without a strong assessment system staffed by qualified, regulate professionals, this quality may be at risk.

Respecting specific concerns of "public interest and public safety" referenced in section 9.1 of the amended Act, assessors are privy to confidential and otherwise sensitive information and data. As professionals, they adhere to the highest standard of care owed to ratepayers who trust their assessors not just as municipal agents, but rather professionals regulated under strict legislation superintended by a professional regulator organization.

We hope that the AAA's continued registration under the *Professional and Occupational Associations Registration Act* (POARA) will be considered favourably by the Government of Alberta.

Sincerely,

A handwritten signature in black ink, appearing to read "Gerald Rhodes", is written over a white background.

Gerald Rhodes, CLGM, MBA, CAE
Executive Director

2510 Sparrow Drive
Nisku, Alberta T9E 8N5

OFFICE: 780.955.3639
FAX: 780.955.3615
RMAAlberta.com



May 7, 2021

Laurie Hodge, CAE, Executive Director/Registrar
Alberta Assessors' Association
10555 172 Street
Edmonton, AB T5S 1P1
Email: lhodge@assessor.ab.ca

Dear Ms. Hodge:

The Alberta Urban Municipalities Association ("AUMA") wishes to express its support for the re-application by the Alberta Assessors' Association ("Association") for certification under the amended *Professional and Occupational Associations Registration Act* ("POARA").

It is our understanding that existing organizations registered under the POARA are required to validate their objects and purpose within the revised legislation to ensure alignment with new sections. We note specifically section 7(1.1), "...the degree to which the association serves to protect the public interest and the interest of public safety by safeguarding (a) life, health and the environment, and (b) the property and economic interests of the public."

The work of the Association's regulated property tax assessors is essential to ensuring the funding of service delivery in many municipalities. AUMA has worked with the Association as a stakeholder organization in our work representing urban municipalities across Alberta. We cannot understate the importance of the work of professional assessors to our membership and the surety provided by the regulatory framework within which they practice.

Urban municipalities across Alberta understand the value of a letter stating their Assessor is a member in good standing with the Association. It is testament to the training, experience and skills required by the practice that is consistent across all practicing members. Confirmation that an Assessor is a member in good standing of the Association gives our membership confidence that the assessments prepared by the members of the Association are compliant with legislation and prepared using best practices.

The AUMA has also had occasion to call upon the Association and its members to aid in understanding technical matters related to assessment, including data collection; data review and processing; and the assessment roll. Assessment is a specialized process within Alberta's property valuation industry. We acknowledge both the skill of individual assessors and the rigour of their training. The importance of ongoing professional development and adherence to a professional code of conduct is appreciated by municipalities. In that, we acknowledge the Association's commitment to serving the public interest and to ensuring the highest standards of professionalism of its members.

.../2

We recommend and hope that the Minister of Labour and Immigration approves the Alberta Assessors' Association's application for registration under the amended POARA based on their submission. Please feel free to include this letter in the Association's submission and encourage the Minister to contact members of AUMA's Board or Administration to discuss our support for the Association's application.

If you would like to discuss this matter further, please feel free to contact me by email at president@auma.ca or on my cell phone at (403) 363-9224.

Sincerely,

A handwritten signature in black ink, appearing to read 'Barry Morishita', written in a cursive style.

Barry Morishita
AUMA President

Cc: Scott Powell, President, Alberta Assessors' Association