

ESTABLISH THE POSITION OF MUNICIPAL ASSESSOR

Purpose

Bylaws 16-25 and 15-25 are provided for Council consideration for the purpose of establishing the position of Municipal Assessor as a designated officer for the Town.

Readings

Bylaw 16-25 is ready for three readings.

Bylaw 15-25 is ready for three readings.

Report, Analysis and Financial Implications

Section 284.2 of the *Municipal Government Act (MGA)* requires a municipality to appoint a person having the qualifications set out in the provincial regulations to the position of designated officer to carry out the duties of a municipal assessor.

Section 210 of the *MGA* provides that a council may establish one or more designated officer positions, and give each officer position a different title, and specify powers and duties. Further this section sets out that all designated officers are subject to the supervision of and accountable to the CAO unless otherwise specified by bylaw.

The establishment of the position of Town Assessor as a designated officer is required by bylaw and the *MGA*. This bylaw delegates the appointment of the proposed Town Assessor to the CAO.

The CAO remains the sole employee of Council with the management of all Administration under the authority of the CAO.

In the development of our 2024 annual financial statements, our Auditor advised that the province was providing new guidance, as municipalities were not appointing the Town Assessor as a designated officer consistently. To address that deficiency, we are required to declare the Town Assessor's salary in the disclosure of designated officer salaries and create a new bylaw to appoint the Town Assessor as designated officer.

Schedule 9M: Line 4320

The disclosure of salaries and benefits for elected municipal officials, the chief administrative officer, and designated officers is required by <u>Supplementary Accounting Principles</u> and <u>Standards Regulation</u> (Alta. Reg. 313/2000).

In 2023, seventy-nine (79) municipalities failed to report a 'meaningful' value for the designated officer as required by regulation. At a minimum, the *Municipal Government Act* requires that the position of municipal assessor be appointed as a designated officer within the municipality. Additional information on designated officers and the requirement to report is attached.

The purpose of Bylaw 16-25 is to establish the position of Municipal Assessor as a Designated Officer for the Town as required by the *Municipal Government Act;* and the purpose of Bylaw 15-25 is to amend the Chief Administrative Officer Bylaw (CAO) 16-24 to remove the appointment of the CAO as the Town assessor.

Strategic Plan Goals

	Responsibly Managed Growth			Demonstrated Environmental Leadership Enhanced Culture & Community Health
	Strong Local Economy			
\boxtimes	Organizational Excellence			

Community Engagement Strategy

n/a

Alternatives for Consideration

n/a

CAO Comments

I support these changes to align with provincial direction.

Attachment(s)

n/a

Prepared by: Cathy Duplessis Legislative Affairs Manager March 20, 2025