



2022 - 2025
DEPARTMENT
BUSINESS PLAN

Assessment and
Tax

Date of last revision
APRIL 2022



MESSAGE FROM THE DIRECTOR



I am pleased to present the 2022 - 2025 business plan for the Assessment and Tax department. Each year we produce an assessment and tax roll that meets legislative requirements for accuracy and timeliness and is effectively communicated to our residents, businesses and industry. This supports the corporate business plan in terms of financial sustainability, collaborative governance, and informed citizens.

We focus on our customers by providing current and accurate assessments combined with efficient and effective tax collection services.

The next four years will present challenges involving property growth and legislative change, all within one of the largest and most complex assessment bases in the province. Our business plan includes three goals that will help the department successfully meet these challenges:

1. Ensure we meet legislative and audit standards to provide valuation accuracy and tax equity for property owners.
2. Leverage technology and best practice to allow for efficient and cost-effective service delivery.
3. Support informed decisions on both corporate and intragovernmental policies, procedures and outcomes.

Property tax stability, competitiveness, fairness and equity are all important factors towards supporting corporate strategic and organizational excellence goals.

Wayne Minke

Director, Assessment and Tax

PLANNING FOUNDATION

STRATHCONA COUNTY VISION

Living in Strathcona County

Strathcona County, located in the heart of Alberta, is an energetic and thriving community. A leader in North America’s petroleum industry and a champion for advancing diverse agricultural business, we use our energy to power our new tomorrow.

We are a specialized municipality and work cooperatively with our urban and rural residents to govern as a single municipality. Proud of our distinct governance model, we promote and demonstrate our achievements.

We are a welcoming place to live and attract people of all ages, cultures and walks of life to join us. Families thrive in our dynamic, caring and safe community.

We strive to be a model of ecological integrity, protecting our environment and preserving our agricultural heritage.

Investment in infrastructure, quality services, cultural and recreational programs, and facilities is a priority and sets us apart.



Goal 1
Build strong communities to support the diverse needs of residents



Goal 5
Foster collaboration through regional, community and governmental partnerships



Goal 2
Manage, invest and plan for sustainable municipal infrastructure



Goal 6
Provide facilities and services that are available and accessible to residents



Goal 3
Cultivate economic diversification, within the petro-chemical industry and beyond, through a business-friendly environment



Goal 7
Provide opportunities for public engagement and communication



Goal 4
Ensure effective stewardship of water, land, air and energy resources



Goal 8
Foster an environment for safe communities



Goal 9
Continuously improving the way we work, as one organization, in an agile and sustainable manner

CORPORATE MISSION

We are committed to working collaboratively, efficiently and effectively to provide quality service delivery to citizens, business, and industry alike.

CORPORATE VALUES

Our values help to form our organizational identity and define our culture.

Integrity	We demonstrate ethical standards and behaviours We display honest behaviour at all times We do what we say we will do
Respect	We treat others with care and dignity We pay attention to each other We welcome a variety and diversity of ideas
Safety	We consistently demonstrate safe work practices We build an environment of openness and trust We make it safe for each other to voice opinions or concerns
Fairness	We consider how our actions might affect others We treat everyone impartially and equitably We are willing to share the reasoning behind our thinking and decisions
Cooperation	We support, assist and learn from each other We give credit to others for their contributions We compromise when needed to achieve common goals

DEPARTMENT MISSION STATEMENT

The Assessment and Tax department annually prepares and communicates a legislatively compliant assessment and tax roll that provides for the distribution and collection of property taxes amongst residents, businesses and industry.

DEPARTMENT OVERVIEW

The Assessment and Tax department prepares property assessments for one of the largest and most complex assessment bases in the province. As a specialized municipality, Strathcona County is unique in terms of the significant scope of urban and rural properties combined with a large petrochemical industry. The municipality is made up of:

- 45,000 total properties
- 43,000 taxable properties
 - 39,000 residential properties
 - 2,000 commercial-industrial properties
 - 500 Designated Industrial Properties (DIP)
 - 1,500 miscellaneous properties

- \$35 billion assessment base

Our two core functions, property assessment and property taxation, are governed by the Municipal Government Act and associated regulations.

Property taxes are the primary funding source allowing Strathcona County to deliver services and maintain infrastructure.

DEPARTMENT CORE BUSINESS FUNCTIONS AND PROGRAMS (SUMMARY OF OPERATIONAL PLANS)

ASSESSMENT

Property assessment is the process of valuing property for taxation purposes. This consists of the following Priority Based Budget programs:

- Assessment and Tax Notices
- Assessment Complaints/Hearings
- Property Valuation
- Assessment Reporting
- Assessment Roll Maintenance

2022 – 2025 FORECAST

Resource demands are expected to continue:

- Property growth - expectation that residential / commercial growth will significantly rebound post-covid. Growth expectations also in the heavy industrial area, especially around oil and gas value-added. This will increase demand on staff.
- Valuation complexity - concurrent with new commercial/industrial/-multifamily facilities/new sectors, there will be an increased level of assessment complexity for staff.
- Legislative change - increased municipal advocacy to the GOA around legislative changes that affect the assessment outcome are expected to increase.
- Assessment complaints/hearings – growth/valuation complexity and increased complaint volumes leads to significant staff time/resource investment to defend the County’s position.

TAXATION

Taxation is the process of multiplying a property assessment by a tax rate(s), to determine that property’s proportional share of tax each year. This consists of the following Priority Based Budget programs:

- Automated Tax Payment
- Cashier Service
- Tax Recovery
- Fee-for-Tax Information

2022 – 2025 FORECAST

Resource demands are expected to continue:

- Property growth - expectation that residential-commercial-industrial growth will significantly rebound post Covid-19 pandemic, and will require additional resources to establish tax accounts
- Business Transformation project – implementation phase of the Strathcona County Business Transformation project, specifically Tempest taxation software, will require significant training and transition demands on staff and systems
- Tax recovery growth - continued growth in account tax arrears creates demands on staff and the tax recovery process

DEPARTMENT ANNUAL CAPITAL IMPROVEMENTS

DEPARTMENT SUPPORT ROLES (ANNUAL CAPITAL INITIATIVES)

The list below includes initiatives that this department will be supporting during the 2022 – 2025 Business Plan timeline. Lead departments are responsible for providing clear plans to support departments. These plans are to advise support departments on particulars of the support required and timing.

- Annual Information Technology Corporate Infrastructure Replacement Program – Municipal
Lead: Information Technology
- Annual Facility Capital Lifecycle Program
Lead: Facility Services

DEPARTMENT IMPROVEMENT INITIATIVES

DEPARTMENT SUPPORT ROLES (IMPROVEMENT INITIATIVES)

This table illustrates the initiatives that this department will be supporting during the 2022 – 2025 Business Plan timeline. Lead departments are responsible for providing clear plans to support departments. These plans are to advise support departments on particulars of the support required and timing.

- Strathcona County Business Transformation (SCBT) Project
Lead: Financial and Strategic Services
- Business Expense Policy Review and Update
Lead: Financial and Strategic Services
- Service Definition Initiative
Lead: Financial and Strategic Services
- Enterprise Risk Management Program
Lead: Financial and Strategic Services
- Occupational Health and Safety/Disability Management Technology Project
Lead: Human Resources
- Succession Planning Strategy
Lead: Human Resources
- New Occupational Health and Safety Legislation Implementation
Lead: Human Resources
- Corporate Inclusion and Diversity Training
Lead: Human Resources and Family and Community Services
- Digital Workplace Program
Lead: Information Technology Services
- Electronic Procurement System Update
Lead: Financial and Strategic Services