



Municipal Assessment
Agency Inc.

Business Plan

(April 1, 2020 - March 31, 2023)

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MESSAGE FROM THE CHAIRPERSON

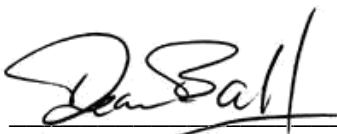
I am pleased to present the Municipal Assessment Agency 2020-23 Business Plan. This plan has been prepared in accordance with the Transparency and Accountability Act and the Guidelines for Multi-Year Performance-Based Planning for Category 2 government entities. The Board of Directors acknowledges that it is accountable as a whole for the preparation of this plan and for achieving the goals and objectives outlined herein.

As a means to be compliant and committed to the importance of public accountability on the part of the Municipal Assessment Agency, we have sharpened our focus and reviewed our goals and strategic priorities going forward.

This business plan (April 1, 2020 – March 31, 2023) identifies our priorities, goals, and objectives over the next three years, and outlines the actions, measures, and incremental steps to achieve our goal. It has been developed with consideration of the strategic directions of Government.

The work of the Agency is demanding and complex, and our stakeholder base is extensive. How we communicate with these people, the mediums we use, the frequency and consistency of our message, and the overall level of awareness of the work we do is of extreme importance to us and to the clients we serve.

As Chair of the Board of the Municipal Assessment Agency, I am proud to be associated with this work, and I am committed to working with my colleagues and various other individuals and groups to see this plan to fruition. It is a pleasure to work with so many talented and committed individuals, and I look forward to the important work we will do together over the next three years.



Dean Ball, Chair
Municipal Assessment Agency

OVERVIEW

MANDATE

*The Municipal Assessment Agency is required to provide municipalities with real property values (or assessments) in accordance with the terms and conditions of the province's **Assessment Act, 2006**.*

The Municipal Assessment Agency is limited by the conditions of its incorporation to do only the following:

- provide assessment activities per the **Assessment Act 2006**;
- provide and sell;
 - data and other related assessment information
 - property inspections
 - valuation services to all levels of the Crown, including municipalities as outlined in the **Assessment Act, 2006**
- consultation and taxation services

The Municipal Assessment Agency is a “not for profit” entity, whose returns are to be used solely to support or enhance the activities of the Agency on behalf of its municipal clients.

STAFFING ALLOCATION

Currently, the Agency has a professional staff of 55 (30 male and 25 female) dedicated employees.

PARCELS OF LAND

In all, there are 193,456 parcels of land for which the Municipal Assessment Agency is responsible for assessing. This is important because the Municipal Assessment Agency establishes its base rate on a “price per parcel”, so there is a direct correlation to the number of parcels of land to be valued and the revenues generated by the Agency.

REGIONAL OFFICES

There are three (3) regional offices located in St. John's, Gander, and Corner Brook, and these three offices coordinate efforts for data collection, residential, and commercial assessments for all of Newfoundland and Labrador.

FIELD OFFICES

In addition to the Agency's three regional offices, there are field offices located throughout various regions of the island and into Labrador. In total, there are seven (7) field offices located in:

- Happy Valley-Goose Bay
- Conception Bay South
- Carbonear
- Marystown
- Clarenville
- Grand Falls-Windsor
- Deer Lake

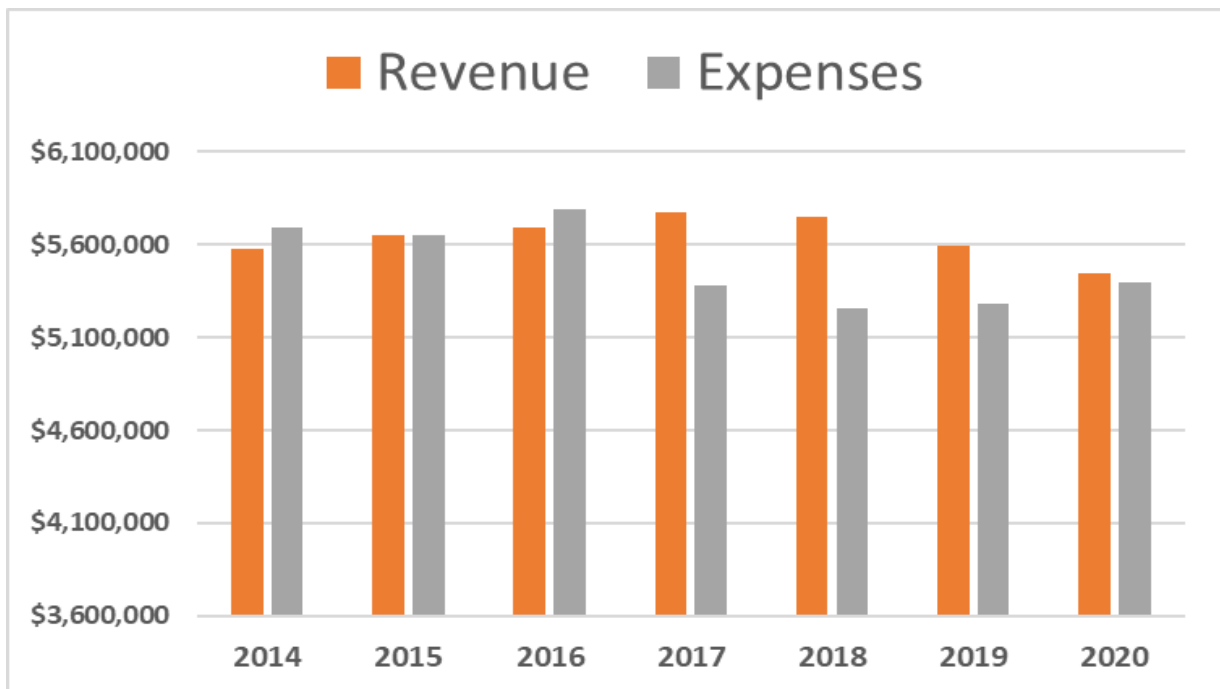
These offices provide invaluable coverage for various regions and population bases throughout Newfoundland and Labrador, and enable Agency staff to become more familiar with regions, properties, and changing demographics, and the effects these have on property values in various regions of the province.

BUDGET

The Municipal Assessment Agency is fully funded by its fees for services. Primarily, the Agency relies on its fee of \$26 per assessment levied to client municipalities.

As a “not for profit” agency, the revenues and expenditures of the MAA must align. But as is evident in Chart 1, the financial health of the Agency has been (and continues to be) stable. While there are always slight fluctuations in both revenues and expenditures, we are bound by the restrictions of our incorporation, and as a Board, we hold staff accountable for our financial operations – as we should.

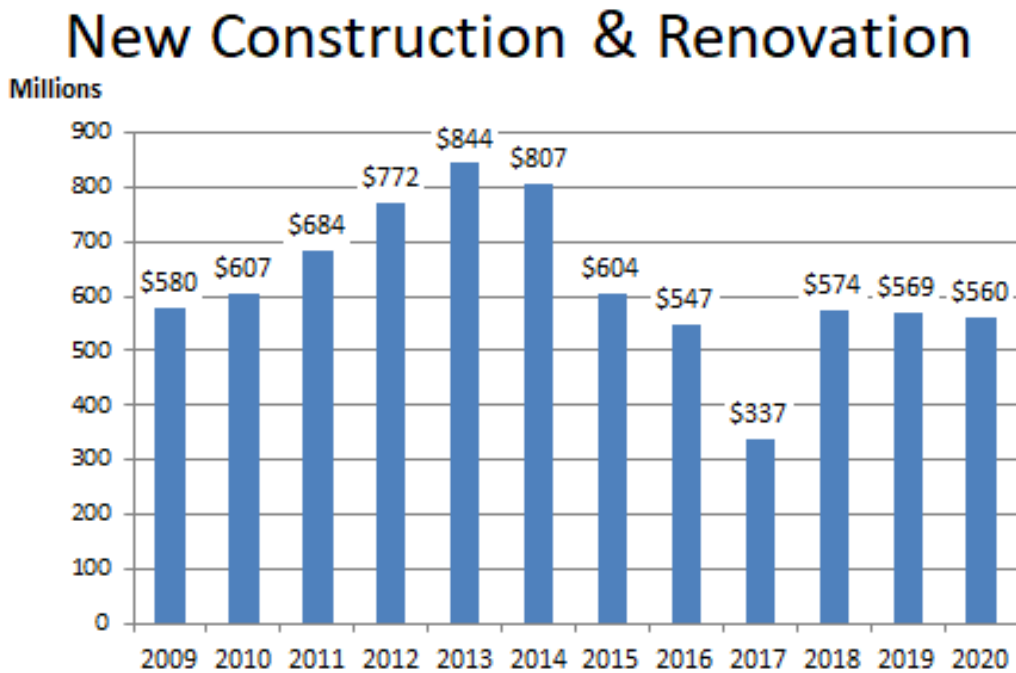
Chart 1



STABLE TREND IN NEW CONSTRUCTION AND RENOVATION

Over the past three years, the amount and value of new construction and renovations has remained stable. Chart 2 depicts the change in new construction (including renovations) over the past several years.

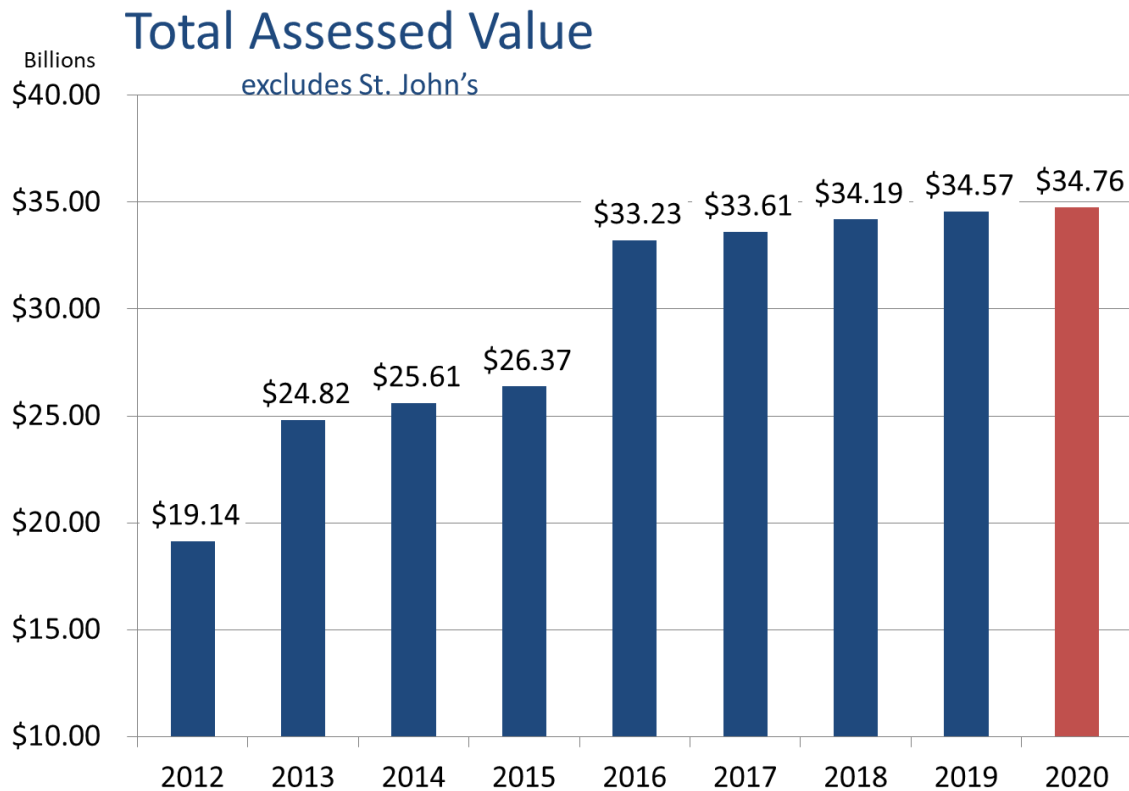
Chart 2



ASSESSED VALUES PROVINCIALY

There has been a slight increase in assessed values due to new construction and renovations. Average property values have declined slightly over this period and we expect this trend to continue. Beginning with the 2021 assessment, property will be assessed every year in accordance with the changes to the legislation.

Chart 3



LINES OF BUSINESS

The primary focus of the Municipal Assessment Agency is to provide accurate values on real property (land, buildings, and other properties) that form the basis of a municipality's assessed values that can be used for taxation purposes.

A small portion of the Agency's business is derived from the sale of assessments and assessment-related information, primarily through electronic means and in accordance with the limitation set by law.

PRIMARY CLIENTS

Our primary clients are the 230 municipalities (excluding the City of St. John's) in Newfoundland and Labrador that rely on property taxes for their locally raised revenue.

VISION

An organization's vision is an articulation of what the organization is striving towards; what it hopes to achieve; how it would like to be seen by others.

Vision:

"The vision of the Municipal Assessment Agency is an organization applying the highest standards of fairness and equity in all operations and processes, thereby meeting the valuation needs and professional expectations of our clients."

VALUES

The core values of the Municipal Assessment Agency are the principles upon which the Agency operates and are at the core of every decision the Board of Directors makes. The Agency's values were carefully reviewed and shared with the senior management team as part of its business plan update.

Accuracy and Reliability – *the Agency places incredible importance on the validity of its data and the property values we provide.*

Uniformity – *above all else, the same consistent and rigorous process is applied in determining each and every property value.*

Effectiveness – *the MAA strives for more than efficiency, the Board seeks to uphold the highest standards of best practice and be a results driven organization.*

Honesty and Transparency – *it is important that the work of the Agency be completely open and defensible and able to withstand the highest standards of scrutiny.*

Vision and Innovation – *the Municipal Assessment Agency is committed to seeking out the very best in assessment practices, and is open to new and exciting ideas and approaches in carrying out its work.*

Respectfulness – *as an organization that interacts with stakeholders on a daily basis, we are committed to ensuring we are always respectful of people, the valuation process, and opposing points of view.*

Collaboration – *we are committed to working together, forging strong partnerships, and building a strong team of dedicated and knowledgeable professionals.*

STRATEGIC ISSUES

There were a number of different (and important) issues raised as part of the development of our business plan, and this provided us with a tremendous opportunity to consider the concerns raised, to discuss the more imminent challenges facing our organization, and to be better prepared both operationally and strategically going forward.

Some of the issues identified were the following:

- Proficiency
 - being lean and cost-effective
 - maintaining our economies of scale
- Adapting to Legislative Changes
 - being prepared
 - anticipating revisions
 - fear of the unknown
 - current review of the **Assessment Act, 2006**
- Communications
 - raising awareness and educating municipal clients
 - being “on message” consistently with our stakeholders
 - adapting to the changing world of social media in our professional work

New Focus:

While all these issues are very real and extremely important, many of these issues were considered to be internal and/or operational. A decision was made to continue to work hard to address the ever changing and ever challenging issues surrounding transparency – especially transparency with ratepayers. This is an area where the Agency can improve its communications of the assessment process and support the property taxation system used by our client municipalities. Transparency is the primary issue we will address in the next planning cycle.

STRATEGIC ISSUE

The one issue that we have prioritized for this planning cycle is transparency with rate payers.

Transparency - is operating in such a way that it is easy for others to see what actions are performed. *Transparency* implies openness, communication, and accountability. Communications – includes the broad spectrum of interactions and sharing of information, data, and ideas that applies to virtually every facet of our organization – internally and externally. Our focus will be on improving our transparency with ratepayers.

- Raising awareness regarding the work of the Agency, including processes and timelines;
- Reviewing our ongoing communication strategy with rate payers;
- Identifying opportunities to improve the transparency of the assessment process; and
- Creating consistent messaging for public.

GOAL

By March 31, 2023, the Municipal Assessment Agency will improve awareness and transparency of the assessment process to ratepayers.

Indicators

- Raised the public awareness about the work of the Agency;
- Provided opportunities for feedback as a means to improve services to ratepayers;
- Developed a simplified overview (and other educational materials) outlining the work of the Municipal Assessment Agency;
- Increased self-service opportunities for ratepayers;
- Increased use of various forms of communications (and associated technologies) to deliver information and messaging; and
- Released communiqués and updates from the Agency to provide more accurate and defensible information to help improve ratepayer awareness.

OBJECTIVES

OBJECTIVE 1

By March 31, 2021 the Municipal Assessment Agency will have established reliable baseline data relating to ratepayer understanding of the assessment process to assist in identifying gaps and help determine our direction going forward.

Indicators

Indicators

- Developed a survey (and explored other methodologies) to engage with rate payers;
- Collated results of engagement with rate payers;
- Established a baseline of data and information; and
- Identified key issues to address improved transparency and understanding.

OBJECTIVE 2

By March 31, 2022, the Agency will have developed a communications strategy to meet the professional needs of the Municipal Assessment Agency, to improve communications with ratepayers and improve awareness and transparency about the work we do as an Agency.

OBJECTIVE 3

By March 31, 2023, the Agency will have evaluated the communications strategy for improved transparency of the assessment process and enhanced communications with ratepayers.

Board of Directors

Chairperson **Mayor Dean Ball**
Deer Lake

Vice Chairperson **Mayor Elizabeth Moore**
Clarke's Beach

Municipal Representatives

Labrador **Councillor Deb Barney**
L'Anse au Loup

Western **Mayor Dean Ball**
Deer Lake

Central **Mayor Jason Roberts**
Triton

Eastern **Mayor Paul Pike**
St. Lawrence

Avalon **Mayor Elizabeth Moore**
Clarke's Beach

Urban **Councillor Peggy Roche**
Torbay

Municipalities Newfoundland and Labrador

Western Director **Mayor Roger Barrett**
Reidsville

Professional Municipal Administrators

Treasurer **Ms. Connie Reid**
Reidsville

Taxpayer Representatives

Mr. Dave Denine
Mount Pearl

Mr. Dave Blundon
Gander