

Municipal Assessment Agency Inc.

Business Plan

April 1, 2023 - March 31, 2026



**Municipal
Assessment
Agency Inc.**

BUSINESS PLAN 2023-2026





Message from the Chairperson

On behalf of the Municipal Assessment Agency (the Agency), I am pleased to present our 2023-2026 Business Plan.

As a Category Two entity under the **Transparency and Accountability Act**, the Board of Directors is accountable as a whole for the preparation of this plan and for achieving the goals and objectives outlined herein.

The Board's continued commitment to openness, transparency, and the key components of an effective property tax system, is demonstrated within this report.

The Agency is a not-for-profit entity responsible for providing fair and effective property assessment service to over 230 municipalities, as outlined under the **Assessment Act, 2006**, we are pleased to support local government in providing a valuable service to the people of our province.

The 2023-2026 Business Plan is a comprehensive display of the Agency's commitment to its stakeholders and operational effectiveness to the Province of Newfoundland and Labrador. The strategic direction of the Department of Municipal and Provincial Affairs was considered in the development of this business plan.

Sincerely,

A handwritten signature in black ink that reads "Elizabeth A. Moore". The signature is written in a cursive, flowing style.

Elizabeth A. Moore, Chairperson

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Entity Overview

The Agency provides ethical and equitable property assessment services within Newfoundland and Labrador. As a crown corporation, we are responsible for both residential and commercial property assessments. The Agency is governed by a ten-member Board of Directors including six municipal representatives, one director appointed by Municipalities Newfoundland and Labrador (MNL) and one by the Professional Municipal Administrators (PMA). The remaining two positions are appointed by the Province and represent the interest of citizens.

The Board of Directors is responsible for directing the business and affairs of the Agency, advising the Minister on matters relating to the Assessment Act, approving all by-laws and ensuring governance within the Corporation.

The membership of the Board of Directors, as of April 1, 2023, is listed below.

| Title | Board of Directors |
|--|---|
| Board Chair Avalon Director | Mayor Elizabeth A. Moore Town of Clarke's Beach |
| Board Vice-Chair Representative of MNL | Deputy Mayor Roger Barrett Town of Reidville |
| Central Director | Mayor Tony R. Keats Town of Dover |
| Eastern Director | Councillor David Hiscock Town of Bonavista |
| Labrador Director | Councillor Deborah Barney Town of L'Anse au Loup |
| Urban Director | Deputy Mayor Mary Thorne-Gosse Town of Torbay |
| Western Director | Councillor Amanda Freake Town of Deer Lake |

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| | |
|-------------------------|---|
| Taxpayer Representative | Mr. Dean Ball Deer Lake |
| Taxpayer Representative | Mr. Tim Crosbie St. John's |
| Representative of PMA | Ms. Connie Reid, Treasurer Town of Reidville |

The Agency has fifty-five permanent positions located in five offices throughout the province. The Agency's gross expenditure budget for 2023-24 is \$5,520,815 with planned related revenue of approximately \$5,486,700. The Agency's main source of revenue is derived from service fees to municipalities for assessment services. If a short fall occurs in a fiscal year, unrestricted funds are available. If funds were unavailable, an increase of service fees would result.

Lines of Business

The Agency's line of business is a reflection of the requirements outlined in the **Assessment Act, 2006**.

Property Assessments

On behalf of municipalities, we provide residents and commercial property owners with their real property values annually. This is achieved by collecting market information and other property data to calculate a market value for each property.

Supporting Client Municipalities

Working closely with municipalities, the Agency ensures residents are informed about their property assessment and the processes used to determine these property values.

Consultation Services

The Agency provides consultation services relating to property assessment practices.

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 as 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 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 those we serve.

The Agency's website www.maa.ca provides further overview of the services provided.

Primary Clients

The primary clients of the Municipal Assessment Agency include:

- Approximately 235 municipalities and one Inuit community government
- Residents of client municipalities

Major stakeholder include:

- Minister of Municipal and Provincial Affairs

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 those we serve.

Issues

Issue 1 – Increased collaboration with its stakeholder will contribute to improved services to current and future client municipalities of the Agency.

Goal:

By March 31, 2026, the Municipal Assessment Agency will have participated in municipal governance and service delivery initiatives with our key stakeholder.

Indicators:

- Increased opportunities to collaborate with the Department of Municipal and Provincial Affairs.
- Contributed to the overall success of the Department of Municipal and Provincial Affairs' strategic plan.

Objective 1:

By March 31, 2024, the Municipal Assessment Agency will have developed effective relationships with its stakeholder, other government departments and municipal support associations. Effective relationships will increase awareness and improve partnership opportunities.

Indicators:

- Increased awareness of MAA services through enhanced partnerships with PMA and MNL associations.
- Increased engagement and collaboration with government departments.
- Increased awareness of MAA services.

Objective 2:

By March 31, 2025, the Municipal Assessment Agency will have participated in available planning opportunities with the Department of Municipal and Provincial Affairs to increase service sharing opportunities within the province.

Objective 3:

By March 31, 2026, the Municipal Assessment Agency will have contributed to the Department of Municipal and Provincial Affairs' goal to improve local governance and service sharing initiatives.

Issue 2 – The Municipal Assessment Agency will improve awareness and transparency of the assessment processes to Municipalities.

Goal:

By March 31, 2026, the Municipal Assessment Agency's processes and information are clearer and have increased accessibility to all that we serve.

Indicators:

- Municipalities have increased access to information and understanding of the Agency's processes.
- Communication practices provide consistent, sustainable, and responsive services.

Objective 1:

By March 31, 2024, the Municipal Assessment Agency will explore industry best practices to improve access to assessment information and services.

Indicators:

- Improved awareness of industry best practices and technology available.
- Completed a review of accessibility needs of our clients by completing surveys and participating in forums to collect information.

Objective 2:

By March 31, 2025, the Municipal Assessment Agency will develop and implement new technology initiatives to improve access to assessment information and services. The Agency will establish and implement communication standards to suit its target audience.

Objective 3:

By March 31, 2026, the Municipal Assessment Agency will have established and evaluated new communication strategies. Clients and residents will have had opportunity to provide feedback.

Issue 3 – Improved property data practices will ensure assessments are accurate.

Goal:

By March 31, 2026, the Agency will have improved how data is collected while overcoming geographic and resource obstacles. Aerial data and the use of technology will improve data quality overall. Geographic areas where fieldwork is difficult to access will have improved.

Indicators:

- Increased data reliability and organizational effectiveness through standardized quality improvement practices.
- Improved data quality and property uniformity will be accomplished by utilizing geographic information systems.

Objective 1:

By March 31, 2024, the Agency will develop the framework and policy to increase the use of geographic information systems and initiatives to improve the overall valuation process.

Indicators:

- Improving geographic information systems will provide increased access to property data.
- The processes used to determine property value improved through incorporating improved technology.
- Increased access to different forms of data results in increased accuracy of assessments.

Objective 2:

By March 31, 2025, geographical data is available and supporting operational requirements.

Objective 3:

By March 31, 2026, the use of geographical data and advance geographical technology supports the Agency in achieving its mandate.



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