



IDENTIFICATION

Department	Position Title	
Municipal and Community Affairs (MACA)	Associate Property Assessor	
Position Number(s)	Community	Division/Region(s)
21-11287	Yellowknife	Community Governance/Headquarters

PURPOSE OF THE POSITION

The Department of Municipal and Community Affairs (MACA) is the property assessment authority in the Northwest Territories (NWT). This position provides property assessment services on behalf of the Government of the Northwest Territories (GNWT) in the communities and hinterland of the General Taxation Area, and on behalf of the Municipal Taxation Authority communities in the municipal taxation areas, with the exception of the City of Yellowknife.

Under the direction of the Manager of Assessment Services, the Associate Property Assessor is responsible for completing, maintaining and defending property assessments in the NWT. These property assessments provide the basis for raising property tax revenue for the GNWT and for municipal taxing communities.

SCOPE

This position is at a junior technical level, and will work under the guidance and mentorship of a senior property assessor, in the administration and implementation of the property assessment functions. The assessment of properties is a technical process that requires a thorough understanding of legislation, industry standards and acceptable procedures. In the case of property assessment appeals by property owners, the defense of property assessments can be an expensive and time-consuming activity. Such appeals occur before an independent board or tribunal at a quasi-judicial hearing.

This position works in a team environment coordinating their respective goals and objectives with the entire staff of MACA's Assessment Services Unit. This position requires contact and communication with various agencies, such as other GNWT departments, Federal government departments, realty/real estate appraisal companies, contractors, law firms, property tax agents, community governments, and the general public. The position contributes to and impacts significantly on the consistency and transparency in the treatment of the public in the property assessment process; which results in fewer appeals to the Board of Revision, and an accurate assessment database for use in property taxation.

Fulfillment of the deadlines as required by the *Property Assessment and Taxation Act* (PATA) and validity of assessment rolls minimizes assessment appeals in court, and ensures the process for property assessment is fair, compliant with legislation, and an equitable distribution of property tax burden in the NWT.

RESPONSIBILITIES

1. Assists in the completion of assessments of improvements (buildings, machinery, and equipment), transmission lines, railways and pipelines in accordance with the pertinent legislation, departmental policies and standards, by:

- Learning to apply all aspects of improvement (buildings, machinery and equipment) valuation and assessment theories, principles and practices in improvement assessments (including single family residential, multi-residential, commercial, industrial, summer cottage, and agricultural);
- Learning to apply all assessment theories, principles and practices determining assessments of transmission lines, railways and pipelines;
- Learning to analyze, interpret and utilize building, machinery and equipment plans, blue prints and specifications;
- Learning to inspect all types of buildings, machinery, and equipment to identify and estimate all qualitative and subjective property characteristics degree of workmanship, electrical systems, quality of construction materials, engineering, architectural design, heating and cooling systems, resulting technical level judgments, decisions, and calculations as to their contribution to assessed value;
- Learning to draw (to scale) detailed floor plans, with measurements, of all buildings, machinery, and equipment resulting from on-site inspections;
- Learning to inspect all types of buildings, machinery and equipment to determine the normal functional obsolescence, normal curable/incurable physical depreciation using the comparison method, overall age-life method, observed condition breakdown method;
- Learning to interpret and apply costing or assessment manuals to determine assessed values of all types of improvements in accordance with the PATA and *Regulations*;
- Learning to explain and/or persuade the general public, on a one-to-one basis, that the improvement, railway and pipeline assessments in place are fair and equitable in relation to all other similar assessments; and
- Learning to utilize mainframe and personal computer systems in analyzing, testing, calculating and processing the improvement assessments.

- 2. Assists in the preparation of defense of assessments of land, improvements (buildings, machinery/equipment), transmission lines, railways and pipelines in the municipal communities, and NWT Boards of Revision (quasi-judicial hearings) by:**
 - Learning to analyze the complaint or appeal to determine reasons for the complaint or appeal and remedies sought;
 - Learning to reinspect the property to verify the full range of quantitative and objective property characteristics and accuracy of the resulting decisions and calculations regarding the property under appeal;
 - Learning to reinspect the property to confirm the full range of qualitative and subjective property characteristics (although not directly measurable, observable, or verifiable) to determine if all resulting judgments, valuations, decisions, and calculations are within acceptable ranges;
 - Learning to consult with the complainant or appellant prior to hearings to exchange data, explain how the assessment was completed;
 - Learning to recommend strategy for line of defense and/or consulting with the senior property assessor and/or Manager of Assessment Services to determine the most appropriate strategy.
 - Learning to stratify sales and other market data into homogenous groups which reflect the geographic areas subject to different market influences, variations in zoning and other land use controls and probable use;
 - Learning to analyze each stratum according to appropriate common comparison units;
 - Learning to determine patterns or trends in land values within each strata through the use of plotting sales data on land maps, descriptive statistics, and graphic analyses;
 - Learning to analyze land sales data to determine sale price, names and addresses of buyer and seller, relationship of buyer and seller, property address and/or description, type of transfer, interest transferred, personal property transferred, financing arrangements and date of transfer; and
 - Learning to utilize mainframe and personal computer systems in statistical analyses and testing, calculating and processing land assessments.
- 3. Utilize the legislation related to property assessment and taxation by:**
 - Learning to interpret and apply the legislation to ensure assessments completed are consistent with the legislation and regulations;
 - Learning to work with mainframe and personal computer systems to ensure all the legislation and regulations regarding the contents of the Assessment Roll are included and adhered to;
 - Learning to determine ownership of properties and whether the owner is taxable or exempt from assessment or taxation only; and
 - If a property is exempt from taxation only, learning to then interpret/determine if the property is grantable or non-grantable under the NWT Grant-in-lieu of Property Tax Policy or the *Municipal Grants Act* (Government of Canada).
- 4. Assist with the preparation of the Assessment Services Unit reporting.**
 - Preparing draft reports on a variety of topics such as flood damage, rental rates, vacancy rates (commercial/residential) and tax impacts on all types of properties.

WORKING CONDITIONS

Physical Demands

General office work, with possible field visits twice per month during non-winter months (if required). No unusual physical demands.

Environmental Conditions

Fieldwork occurs outdoors and results in exposure to typical of seasonal climatic conditions.

Sensory Demands

No unusual sensory demands.

Mental Demands

The incumbent will travel to all areas of the NWT to assess the value of property. The incumbent will have work assignments that occur in the field, where there is a requirement to travel and stay overnight in hotels. This may occur twice per month during the non-winter months. No unusual mental demands.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of property assessment theories, principles and practices;
- Knowledge of construction theories, principles and practices;
- Knowledge of land economic theories, principle and practices;
- Ability to interpret and use assessment and construction costing manuals;
- Knowledge of preparation and presentation of defenses in quasi-judicial hearings;
- Knowledge of reviewing and practical interpreting relevant legislation;
- Ability to acquire technical level knowledge and good skills and abilities in most areas of property valuation and assessment theories, principles and practices;
- Comprehension and ability to analyze the impacts of the full range of economic theories, principles, and practices as they relate to real property;
- Ability to acquire a high degree of independent judgment in deciding which subjective qualitative property characteristics affect value under which circumstances and, if so, to what degree;
- Ability to acquire a technical level of knowledge in analyzing, identifying and valuing standard methods and types of construction, costs of construction, quality of construction materials and workmanship of construction;
- Strong interpersonal and communication skills to enable the incumbent to interact with irate rate-payers with tact and diplomacy;
- Ability to efficiently manage time, set priorities, and make decisions; and
- A high degree of independent judgment in determining and establishing assessment values, and in dealing with appeals and complaints against property assessments.

Typically, the above qualifications would be attained by:

The ideal candidate will possess a Certificate in Real Property Assessment from the University of British Columbia (UBC) (Sauder School of Business, Real Estate Division). Applicants with post-secondary degrees, diplomas, or technical school certificates in Real Property Assessment; or who are actively working toward obtaining the UBC Certificate in Real Property Assessment, and who have five years of practical property assessment experience will also be considered. A valid driver's license is also required.

ADDITIONAL REQUIREMENTS

Position Security (check one)

- No criminal records check required
- Position of Trust – criminal records check required
- Highly sensitive position – requires verification of identity and a criminal records check

French language (check one if applies)

- French required (must identify required level below)
Level required for this Designated Position is:
ORAL EXPRESSION AND COMPREHENSION
Basic (B) Intermediate (I) Advanced (A)
READING COMPREHENSION:
Basic (B) Intermediate (I) Advanced (A)
WRITING SKILLS:
Basic (B) Intermediate (I) Advanced (A)
- French preferred

Aboriginal language: Choose a language

- Required
- Preferred