

## Update

Ministry

Municipal Affairs

### Describe: Basic Job Details

#### Position

Position ID

Position Name (200 character maximum)

Assessment Auditor

Current Class

Program Services 4

Job Focus

Operations/Program

Supervisory Level

00 - No Supervision

Agency (ministry) code

Cost Centre

Program Code: (enter if required)

#### Employee

Employee Name (or Vacant)

#### Organizational Structure

Division, Branch/Unit

Municipal Affairs/Grants & Education Property Tax

☒ Current organizational chart attached?

Supervisor's Position ID

Supervisor's Position Name (30 characters)

Supervisor's Current Class

Manager (Zone 2)

### Design: Identify Job Duties and Value

#### Changes Since Last Reviewed

Date yyyy-mm-dd

2025-10-01

Responsibilities Added:

No changes. updating to new template.

Responsibilities Removed:

No changes. updating to new template.

## Job Purpose and Organizational Context

Why the job exists:

Pursuant to the *Municipal Government Act (MGA)*, the Minister of Municipal Affairs is responsible for the property assessment and tax system in Alberta, and municipalities are responsible for preparing assessments for property other than designated industrial property. Municipal Affairs provides oversight by auditing the assessment practices of every municipality on an annual basis to ensure properties with a combined assessment value of over \$1 trillion are assessed in accordance with the MGA.

The Assessment Auditor is a specialized and technical individual appointed by the Minister and assists managers and senior auditors in providing leadership and direction on assessment practices both within the Ministry and externally to municipalities and the private sector. Auditors confirm or override municipal assessment levels to ensure fairness of municipal taxes and education property taxes provincially. Auditors must work proactively with assessors to ensure municipalities meet legislative mandates and quality standards arising from the MGA. This position requires the ability to combine technical expertise and a detailed understanding of property assessment approaches with the investigative, analytical and diplomatic qualities of an auditor to ensure municipalities are meeting their legislated property assessment requirements and make recommendations to the Minister and municipality when necessary.

Reporting to the North or South Regional Assessment Audit Manager, the Assessment Auditor provides expertise on Property Assessment practices and legislation in Alberta as well as municipal audit and assessment issues. The role is ultimately responsible for maintaining integrity, trust and accuracy in Alberta's Assessment system.

## Responsibilities

Job outcomes (4-6 core results), and for each outcome, 4-6 corresponding activities:

Working independently and with minimal supervision, the Assessment Auditor is responsible for ensuring assessment audits are completed accurately, on time, and that municipalities are meeting requirements set forth in the MGA. This is achieved through the following Audit tasks:

1. Annual Audit: Audit property assessment practices for all of Alberta's 331 municipalities at a high level using statistical reviews.
  - a. Monitor, review, and analyze municipal property assessment data and practices;
  - b. determine compliance with Alberta's legislated property assessment regime;
  - c. produce reports with recommendations to improve municipal property assessment practices for Ministerial consideration; and
  - d. Work with municipalities to implement report recommendations over time.

*Results/Outcomes: Determines Assessment level to be used in Equalized Assessment calculation and supports the delivery of high-quality property assessments across the Province.*

2. Detailed Audit: Building from annual audit results, detailed audits look more closely at municipal property assessment practices using both qualitative and quantitative approaches and in person investigations.
  - a. Select and use appropriate methods for gathering and analyzing data, including sales comparisons, cost of replacement and income potential.
  - b. Review assessor's mass appraisal valuations for reasonableness.
  - c. Write Detailed Assessment Audit reports for delivery to municipalities.

*Results/Outcomes: Ensures legislative compliance and supports municipalities in maintain a high property assessment standard.*

3. Support and implement Departmental Goals to
  - a. Ensure assessment practices are fair and equitable
  - b. Ensure Education Property Tax is equitably administered

c. Monitor multiple indicators on an ongoing basis to ensure assessment practices align with legislation.

*Results/Outcomes: Provides Albertans with confidence in the Province's property assessment framework.*

#### 4. Adjudicate Compliance Review Complaints

a. Act in a quasi-judicial role to hear disputes under MGA section 299/300

b. Apply legal principles of procedural fairness and administrative law to ensure fair hearings.

c. Use expert knowledge of legislation and judicial precedents to evaluate and rule on the complaint.

d. Formulate findings and prepare a response with recommendations for Ministerial consideration.

*Results/Outcomes: Property owners can access an adjudicative body (i.e. an Assessment Auditor designated by the Minister) to settle property assessment information sharing disputes with their municipality*

#### 5. Equalized Assessment

a. Confirm assessment levels which set the base level for calculating equalized assessment.

b. As required, support a team of lawyers, assessors and senior auditors to represent the Ministry of appeals of the Provincial Equalized Assessment.

*Results/Outcomes: Alberta has the data required to create an Equalized Assessment for the Province prior by the legislated date of November 1 every calendar year. Information and subject matter experts are prepared to defend Alberta's Equalized Assessment (EA) should a municipality appeal their EA.*

#### 6. Promote Excellence in Municipal Assessment Approaches

a. Using auditor expertise to review valuation practices for all property types.

b. Making observations, suggestions, and recommendations (directives) for improvement, both informally and formally at the auditor's discretion.

c. Speak for the Ministry as a subject matter expert on issues related to annual and detailed audit reviews.

d. Assist senior auditors in presenting at conferences, providing workshops, and writing educational articles for the assessment community.

*Results/Outcomes: Municipal Affairs proactively supports Municipalities in implementing best practices for property assessment.*

### Problem Solving

Typical problems solved:

The position has regular liaison with the ministry, municipal, and private sector assessors, municipal administration, municipal organizations, and the Alberta Assessor's Association. Assessment Auditors must provide timely advice and practical solutions for diverse issues arising from all property types, and a broad spectrum of municipality sizes. Advice must be delivered in a compelling and diplomatic manner.

This role must understand, apply, and make decisions on municipal property assessment practices in Alberta.

Types of guidance available for problem solving:

Managerial direction/guidance and that of senior auditors to ensure functional program delivery results, to support professional delivery of services and to communicate strategic direction.

Guidance is also available through the Director of Tax Programs and Assessment Audit at a broader level through review of detailed audit reports and other documents.

Guidance received on performance, tasks, and daily work through senior management within the Branch and other professionals.

Other resources for problem solving, such as interpreting trade organizations' standards and publications' and working with policy teams within the Ministry to understand, set and implement policy direction.

Direct or indirect impacts of decisions:

This position is independently responsible for auditing multiple municipalities and ensuring their legislative compliance. Direct and indirect decisions impact the long term viability of a municipality, the provincial budget for Education, property tax equity across the province, and Alberta's ability to attract and retain businesses.

Their work impacts multiple municipalities, involves multiple stakeholder groups and requires a full understanding of appraisal/valuation theory, assessment application, and policy and legislation. This understanding is used to determine compliance while applying the legal principle of procedural fairness and exhibiting a high level of integrity.

## Key Relationships

Major stakeholders and purpose of interactions:

The Assessment Auditor acts as a resource to the Ministry by providing advice and direction on municipal property assessment issues to senior management, client departments and municipalities.

### Internal to Ministry

*Minister* - Audits are carried out on behalf of the Minister, and reports are made to the Executive Director of findings and actions that need to be taken.

*Representatives of the branch and division, including Executive Directors and Assistant Deputy Ministers* - Directives are carried out, expert technical information and advice are provided, recommendations are made, and alternative policy options are provided. Initiatives are implemented to achieve business plan and operational plan goals, targets are met, and departmental and divisional human resource strategies are promoted.

*Education Tax and Equalized Assessment Team* - Annual audits are carried out to determine the acceptability of information used to calculate the equalized assessments. Specific detailed audits are carried out to investigate issues identified through the annual audit, and to validate the assessments and/or assessment levels used to calculate the equalized assessments. This has a direct bearing on the Ministry of Education's education property tax requisitions.

*Representatives from Throughout the Ministry* - Auditors provide expert technical advice on assessment matters and provide feedback regarding proposed amendments to the legislation or regulations. Information and advice are provided, and consultations are carried out on departmental and divisional issues.

### External to Ministry

*Elected Municipal Officials* - Municipal Assessment Audit findings and recommendations are presented to elected municipal officials and may be presented before municipal council. Auditors may be called upon to provide expert advice and respond to inquiries.

*Chief Administrative Officer of Municipality* - For detailed audits, meetings are held with the CAO upon commencement of the review. The auditor will review and evaluate practices and procedures used in the management of the local assessment function. Findings and recommendations of the audit are presented.

*Municipal Assessor* - For detailed audits, the auditor will hold meetings with the municipal assessor to review and evaluate practices and procedures used in the preparation of a municipality's assessments. Findings and recommendations will be offered and expert advice given.

*Public* - Provide advisory services by responding to questions from Albertans regarding municipal property assessment practices and provide options for addressing concerns with local assessment practices.

## Required Education, Experience and Technical Competencies

Education Level

Diploma (2 year)

Focus/Major

Other

2nd Major/Minor if applicable

Economics

Designation

Other

If other, specify:

AB Assessors' Assoc (AMAA), Inter. Assoc. of Assessing Officers (CAE), Appraisal Institute of Canada (AACI)

Job-specific experience, technical competencies, certification and/or training:

Five or more years municipal assessment experience with all valuation methods and assessment modeling, with an emphasis on defending assessments.

## Behavioral Competencies

Pick 4-5 representative behavioral competencies and their level.

Competency	Level					Level Definition	Examples of how this level best represents the job
	A	B	C	D	E		
Creative Problem Solving	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Focuses on continuous improvement and increasing breadth of insight:</p> <ul style="list-style-type: none"> <li>• Asks questions to understand a problem</li> <li>• Looks for new ways to improve results and activities</li> <li>• Explores different work methods and what made projects successful; shares learning</li> <li>• Collects breadth of data and perspectives to make choices</li> </ul>	Development of individualized tests or analyses to analyze unique property groups or markets for a given municipality when a standard approach is insufficient.
Systems Thinking	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Takes a long-term view towards organization's objectives and how to achieve them:</p> <ul style="list-style-type: none"> <li>• Takes holistic long-term view of challenges and opportunities</li> <li>• Anticipates outcomes and potential impacts, seeks stakeholder perspectives</li> <li>• Works towards actions and plans aligned with APS values</li> <li>• Works with others to identify areas for collaboration</li> </ul>	Must consider how different factors affect market and property values, how these factors were considered and implemented by municipal assessors and how they interact and influence property values over time.
Agility	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Works in a changing environment and takes initiative to change:</p> <ul style="list-style-type: none"> <li>• Takes opportunities to improve work processes</li> <li>• Anticipates and adjusts behaviour to change</li> <li>• Remains optimistic, calm and composed in stressful situations</li> <li>• Seeks advice and</li> </ul>	Adoption of iterative processes that allow one to adapt quickly to new information and changing priorities enabling response to changing market conditions and the ability to cope with large portfolios of municipalities.

		support to change appropriately • Works creatively within guidelines	Provide insights on how to integrate continuous improvement into the audit process.
Develop Networks	<input type="radio"/> <input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>	Leverages relationships to build input and perspective: • Looks broadly to engage stakeholders • Open to perspectives towards long-term goals • Actively seeks input into change initiatives • Maintains stakeholder relationships	Network development is required with numerous internal and external stakeholders including within and between other provincial departments, various municipal representatives from numerous municipalities and with the public such as property owners.

## Benchmarks

List 1-2 potential comparable Government of Alberta: [Benchmark](#)

024PS57 - Fraud Investigation Supervisor  
024PS20 - Senior Economist, Office of Statistics and Information  
024PS26 - Assessment Advisor, Regulated Property Assessment

## Assign

The signatures below indicate that all parties have read and agree that the job description accurately reflects the work assigned and required in the organization.

_____ Employee Name	_____ Date yyyy-mm-dd	_____ Employee Signature
_____ Supervisor / Manager Name	_____ Date yyyy-mm-dd	_____ Supervisor / Manager Signature
_____ Director / Executive Director Name	_____ Date yyyy-mm-dd	_____ Director / Executive Director Signature