

2013 ASSESSMENT ANNUAL REPORT



calgary.ca | 403-268-2888

Onward! Assure The City of Calgary of stable tax revenue financing through effective property and business assessment processes.



THE CITY OF
CALGARY
ASSESSMENT



Content

PAGE

1	Message from the Director/City Assessor
2	About us
5	Prepare
11	Communicate
17	Defend
19	Business Tax Consolidation
20	Flood
21	2014 Outlook





Message from the Director/City Assessor



On behalf of the Assessment Management Team, I am pleased to present Assessment's 2013 Annual Report. This report highlights our key activities and accomplishments over the past year, including the challenges we faced with last June's flood.

Last year, we challenged ourselves to exceed customer expectations by upgrading our online solutions and providing better person-to-person services.

The quality of our valuations assures stable tax revenues to finance and support key City services such as transportation, police and fire protection, parks and City infrastructure.

Our customer satisfaction results continue to move in a positive direction and exceed previous years' results, while the complaints filed against our assessments continue to decline.

Just as important as the work we do preparing, communicating and defending assessments is the work we do preparing policies and reports based on Council direction and our business unit requirements. Add this to the historic flood of 2013 and our business unit was busier than most years but also highly successful in meeting our goals and objectives.

Thanks to the hard work of our staff, I am very proud of our performance and our service to Calgarians this past year. I look forward to continued improvement in the delivery of high-quality assessment services.

Nelson Karpa





About us



Our vision

To be a leading annual market value assessment jurisdiction, earning the respect and trust of our customers every day.



Our mission

In serving our customers – the taxpayers, The City of Calgary, and the Province of Alberta – we:

- > **Prepare** fair and equitable assessments that meet industry and legislative standards.
- > **Communicate** with honesty, respect and transparency.
- > **Defend** assessments, ensuring equity for all customers.



Governance

Assessment is governed by the *Municipal Government Act (MGA)* of the Province of Alberta and civic bylaws. We adhere to this legislation through our activities preparing, communicating and defending assessments.



Our customers

We work to ensure:

- > All property and business owners receive fair and equitable assessments.
- > The City of Calgary and the Government of Alberta can rely on us for annual revenues that support taxation financing needs.



Our employees

Our work stays on pace with one of the most dynamic real estate markets in the country. Our assessment professionals are experts in their respective field and use some of the industry's most advanced analytical appraisal tools to prepare property and business assessments.



About us

Our core business

Assessment's core business focuses on completing three activities in an annual cycle:

- 1 **Preparing** annual property and business assessments.
- 2 **Communicating** assessed valued to property and business owners.
- 3 **Defending** assessments to ensure equity for Calgary taxpayers.



Prepare

Prepare annual property and business assessments.

- › Maintain physical inventory and data including ongoing Roll maintenance.
- › Review real estate transactions and conduct field inspections to verify data.
- › Assess approximately 500,000 property and business accounts.
- › Meet and exceed legislated quality standards and audits.
- › Administer exemption activities.



Communicate

- › Provide year-round quality customer service and two major customer programs.
 - › Advance Consultation Period (pre Roll)
 - › Customer Review Period (post Roll)
- › Provide property and business owners access to:
 - › Assessment information at calgary.ca/assessment.
 - › Tools, resources, sales and comparison information at calgary.ca/assessmentsearch.
 - › Valuation professionals to help answer inquiries.
- › Expand on information and tools available to property and business owners.



Defend

To ensure equity for all property and business owners, Assessment:

- › Addresses issues outside the formal complaint process when possible.
- › Responds to assessment complaints filed with the Assessment Review Board.
- › Improves assessment processes upon review of tribunal and court decisions.
- › Files for leave and appeals assessment decisions to higher courts such as the Court of Queen's Bench, the Court of Appeal and the Supreme Court.
- › Attends Assessment Review Board hearings.



Organizational structure

Assessment Management Team

The Assessment Management Team oversees Assessment's strategic direction and management.



Prepare



2013 Assessment Rolls

Property and Business Assessments



Annual property and business assessments reflect Calgary's market conditions as of **July 1 of the previous year.**

Assessment Tax Revenue



Assessment values provide the basis for approximately **\$2.1 billion** in property and business tax revenues.

Roll highlights



466,000

Property accounts

Property assessments are prepared in accordance with the *Municipal Government Act (MGA)* which requires municipal taxes be levied in proportion to the market value of the real estate.

Residential



441,692

Residential accounts

Non-residential



23,579

Non-residential accounts



Assessment Roll value
\$175 billion

The median single residential assessment is **\$410,000** while the residential condo median is **\$250,000.**



Assessment Roll value
\$79 billion



Total Property Assessment Roll value
\$254 billion



26,260

Business accounts

Business assessments are prepared in accordance with the *MGA* and civic bylaws.

Business Roll



26,260

Total taxable accounts

Business assessment increased by seven per cent.



Business Assessment Roll value
\$2.96 billion

In addition to preparing the Roll, Assessment handles maintenance throughout the year.

2013 Property and Business Assessment Rolls

Assessment Taxable Roll Value

	2012 Roll	2013 Roll
Total taxable property assessment value	\$215 billion	\$235 billion
Residential and multi-residential base	\$165 billion	\$174 billion
Farm land base	\$12 million	\$11 million
Non-residential base	\$50.3 billion	\$61.3 billion
Total taxable business assessment value	\$2.72 billion	\$2.96 billion

Assessment Roll Key Findings

	2012 Roll	2013 Roll
Median single residential assessment (excluding condominium)	\$400,000	\$410,000
Median residential condominium assessment	\$240,000	\$250,000
Highest single residential assessment	\$19,980,000	\$19,790,000
Typical residential market value change	-3%	3%
Highest non-residential assessment	\$1,259,556,000	\$1,452,320,000
Typical non-residential market value change	+2%	20%
Typical net annual rental value change (Business Assessment)	-3%	7%

Median Property Assessment





2013 Property and Business Assessment Rolls

2013 Property Assessment Roll

Total number of taxable property accounts by assessment class

	2012 Roll	2013 Roll
Residential (including multi-residential accounts)	431,206	440,424
Farm land	608	608
Non-residential	14,479	14,635
Total	446,293	455,667

Excludes accounts that are exempt from taxation.

Total number of Property Assessment Notices mailed

	2012 Roll	2013 Roll
Annual Property Assessment Notices	456,373	464,574
Amended and Supplementary Property Assessment Notices	11,011	10,512
Total	467,384	475,086

Number of single residential houses and condominiums with assessed value over \$1 million

	2012 Roll	2013 Roll
Single Residential	7,997	9,001
Residential condominium	392	455
Total	8,389	9,456

2013 Business Assessment Roll

Total number of taxable business accounts by major business category

	2012 Roll	2013 Roll
Office	6,495	6,346
Industrial/warehouse	7,977	7,923
Shopping centres	6,871	6,928
Retail	3,653	3,654
Accommodation	155	160
Parking	557	578
Other	396	379
Total	26,104	25,968

Total number of Business Assessment Notices mailed

	2012 Roll	2013 Roll
Annual Business Assessment Notices	25,532	26,260
Amended and Supplementary Business Assessment Notices	6,714	3,876
Total	32,246	30,136



2013 Tax Analysis Map

Residential communities

ABB Abbeydale	DIS Discovery Ridge	MAN Manchester	SAD Saddle Ridge
ACA Acadia	DNC Downtown Commercial Core	MCK McKenzie Lake	SAN Sandstone Valley
ALB Albert Park/Radisson Heights	DNE Downtown East Village	MCT McKenzie Towne	SCA Scarboro
ALT Altadore	DNW Downtown West End	MEA Meadowlark Park	SCE Scenic Acres
APP Applewood Park	DOV Dover	MID Midnapore	SDC Sundance
ARB Arbour Lake	DRG Deer Ridge	MIS Mission	SET Seton
ASP Aspen Woods	DRN Deer Run	MLR Millrise	SGH Sage Hill
AUB Auburn Bay	EAG Eagle Ridge	MON Montgomery	SHG Shaganappi
BDO Bonavista Downs	EAU Eau Claire	MOP Mount Pleasant	SHN Shawnessy
BED Beddington Heights	EDG Edgemont	MOR Monterey Park	SHS Shawnee Slopes
BEL Belaire	EPK Elbow Park	MPK Marlborough Park	SHW Sherwood
BLN Beltline	ERI Erin Woods	MPL Maple Ridge	SIG Signall Hill
BNF Banff Trail	ERL Erlton	MRL Marlborough	SIL Silver Springs
BNK Bankview	EVE Evergreen Estates	MRT Martindale	SKR Skyview Ranch
BOW Bowness	EVN Evanston	NEB New Brighton	SNA Sunalta
BRA Braeside	EYA Elboya	NGM North Glenmore Park	SOC South Calgary
BRD Bridgeland/Riverside	FAI Fairview	NHU North Haven Upper	SOM Somerset
BRE Brentwood	FAL Falconridge	NHV North Haven	SOV Southview
BRI Bridlewood	FHT Forest Heights	NOL Nolan Hill	SOW Southwood
BRT Britannia	FLN Forest Lawn	OAK Oakridge	SPH Springbank Hill
BYV Bayview	GBK Glenbrook	OGD Ogden	SPR Spruce Cliff
CAM Cambrian Heights	GDL Glendale	PAL Palliser	SSD Sunnyside
CAN Canyon Meadows	GLA Glamorgan	PAN Panorama Hills	SSW Scarboro/Sunalta West
CAP Capitol Hill	GRE Greenwood/Greenbriar	PAT Patterson Heights	STA St. Andrews Heights
CAS Castleridge	GRV Greenview	PEN Penbrooke Meadows	STR Strathcona Park
CED Cedarbrae	HAM Hamptons	PIN Pineridge	SVO Silverado
CFC CFB – Currie	HAR Harvest Hills	PKD Parkdale	TAR Taradale
CFL CFB – Lincoln Park PMQ	HAW Hawkwood	PKH Parkhill/Stanley Park	TEM Temple
CGR Cougar Ridge	HAY Haysboro	PKL Parkland	THO Thorncliffe
CHA Chaparral	HID Hidden Valley	POI Point Mckay	TUS Tuscan
CHK Chinook Park	HIL Hillhurst	PUM Pumphill	TUX Tuxedo Park
CHN Chinatown	HIW Highwood	QLD Queensland	UMR Upper Mount Royal
CHR Christie Park	HOU Hounsfeld Heights/Briar Hill	RAM Ramsay	UNI University Heights
CHV Country Hills Village	HPK Highland Park	RAN Ranchlands	VAL Valley Ridge
CHW Charleswood	HUN Huntington Hills	RCK Rosscarrock	VAR Varsity
CIT Citadel	ING Inglewood	RDL Rosedale	VIS Vista Heights
CLI Cliff Bungalow	KCA Kincora	RED Red Carpet/ Mountview Mobile Park	WAL Walden
COA Coach Hill	KEL Kelvin Grove	REN Renfrew	WBN Woodbine
COL Collingwood	KIL Killarney/Glengarry	RIC Richmond	WGT Westgate
COR Coral Springs	KIN Kingsland	RID Rideau Park	WHI Whitehorn
COU Country Hills	LEG Legacy	RIV Riverbend	WHL West Hillhurst
COV Coventry Hills	LKB Lake Bonavista	RMT Rosemont	WIL Willow Park
CPF Copperfield	LKV Lakeview	ROC Rocky Ridge	WIN Winston Heights/Mountview
CRA Cranston	LMR Lower Mount Royal	ROX Roxboro	WLD Wildwood
CRE Crescent Heights	LPK Lincoln Park	ROY Royal Oak	WND Windsor Park
CRM Crestmont	MAC Macewan	RSN Redstone	WOO Woodlands
DAL Dalhousie	MAF Mayfair	RUN Rundle	WSP West Springs
DDG Douglasdale/Glen	MAH Mahogany	RUT Rutland Park	
DIA Diamond Cove	MAL Mayland Heights		



Assessment Roll Quality

Performance Measures

Quality is at the forefront of our business.

Our 2013 Assessment Roll met the Provincial Assessment Quality Standards for the residential and non-residential property classes, confirming that Assessment continues to follow legislated and professional standards.

There are two main quality measures that are regulated by the provincial government and used to determine the accuracy of assessments: the level of assessment and the uniformity of assessment.

- › The level of assessment is considered accurate when it falls within the allowable range of 95 to 105 per cent.
- › The uniformity of assessment measure has a maximum allowable value of 15 per cent or less for residential and 20 per cent or less for non-residential property.

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The statistical quality measure of the overall level of assessment for residential property in 2013 was 99.8 per cent and for non-residential property was 97 per cent. This quality measure shows the typical relationship between the assessed value determined by Assessment and a property's actual sale price for all properties that sold during the valuation time frame. The allowable range in the standard is 100 per cent, plus or minus five per cent.

Assessment has internal and provincial controls and measures in place to achieve high quality standards. Assessed values also go through a final important quality check – review by property and business owners.

Key performance indicators

Key performance indicator results	Provincial quality standards	The City of Calgary Assessment	
		Actual 2012 (%)	Actual 2013 (%)
Residential overall ratio (assessment level)*	Property containing 1, 2 or 3 dwelling units. Median assessment ratio 0.950 – 1.050	99.9	99.8
Non-residential overall ratio (assessment level)	All other property. Median assessment ratio 0.950 – 1.050	97.5	97.0
Coefficient of dispersion** for single family dwellings	Property containing 1, 2, 3 dwelling units Coefficient of dispersion 0 – 15.0	6.3	6.2
Coefficient of dispersion for non-residential	All other property Coefficient of dispersion 0 – 20.0	11.3	10.5

* The common or overall ratio of assessed values to market values.

** The average percentage deviation from the median ratio.



Communicate




Assessment is committed to providing timely communications and ensuring transparency of the assessment process through its extensive customer service framework and public awareness campaigns.


Property and business taxes are calculated based on assessment values. It is important that property and business owners have access to the necessary tools and resources to understand and review their assessment to ensure accuracy and that they pay the correct amount of taxes.


To help ensure transparent communication, we offer:

- › A variety of products and services to assist property and business owners understand how their assessment was derived.
- › A number of tools to illustrate how property values were fairly and equitably assessed.

You can contact us:

 **By phone**
403-268-2888 (Mon. – Fri. 8:00 a.m. – 4:30 p.m.)
3-1-1 (after 4:30 p.m. and on weekends)

 **In person**
2924 11 Street N.E., Calgary
Please call in advance to book an appointment.

 **By mail**
The City of Calgary, Assessment (#8002),
P.O. Box 2100, Stn. M, Calgary AB, T2P

 **By fax**
403-268-8278

Customer Service Programs

Assessment offers a year-round inquiry service staffed by valuation professionals, and two consultation periods to assist customers with their assessments.

- › The Advance Consultation Period (pre-Roll) is for non-residential property and business owners. It starts 80 days before the mailing of the notices and runs approximately 30 days.
- › The Customer Review Period (post-Roll) begins the day assessments are mailed and runs for 60 days.

By providing accessible, convenient customer support, we hope to increase taxpayer understanding of the assessment process, facilitate opportunities for two-way dialogue and resolve customer concerns.





Communicate

Customer Review Period

The 60-day Customer Review Period provides owners with the opportunity to understand, review and inquire about their assessment. Customers can also access and review their assessment online at calgary.ca/assessmentsearch. Online tools allow customers to review sales of similar properties and compare for equity with the same real estate market information used to prepare 2013 property assessments.

Prior to the mail-out of assessments, we conduct a public awareness campaign to inform customers about the Assessment Roll. The 2013 campaign began in December 2012 and ran through March 2013, when property or business assessment notices were sent to almost half a million customers. In 2013, the following communication channels were used to reach customers and inform them about the Assessment Roll.



print



online



social media



radio
advertising



television
advertising



media briefing





Communicate

Advance Consultation Period

Held annually in the fall, several months before the Assessment Notice mailing, the Advance Consultation Period provides non-residential property and business owners the opportunity to receive their preliminary assessment value and exchange information with us prior to the Assessment Rolls being finalized. Sharing preliminary assessment information provides non-residential property and business owners greater ability to manage their assessment and tax planning activities while enabling Assessment to continue preparing fair and equitable assessments.

The Advance Consultation Period for the 2014 Assessment Roll ran from Oct. 7 – Nov. 7, 2013. It included an industry representative forum for tax agents and corporate representatives to share:

- › Non-residential market trends
- › Customer service opportunities
- › New developments that could impact non-residential property and business owners



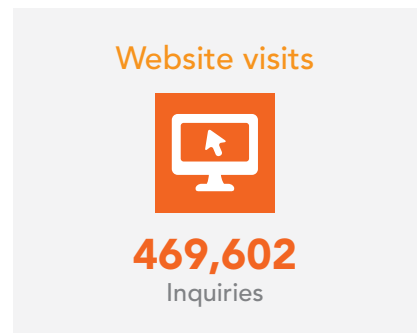
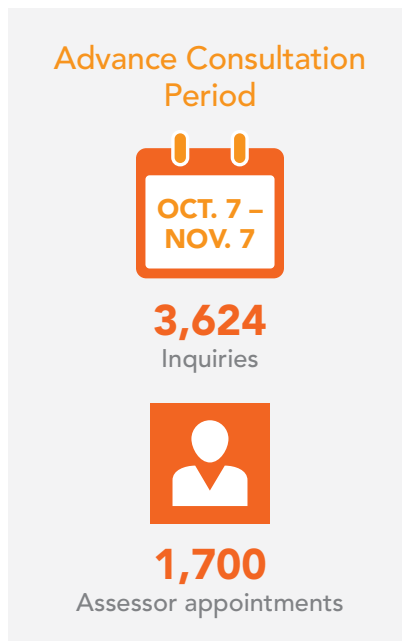
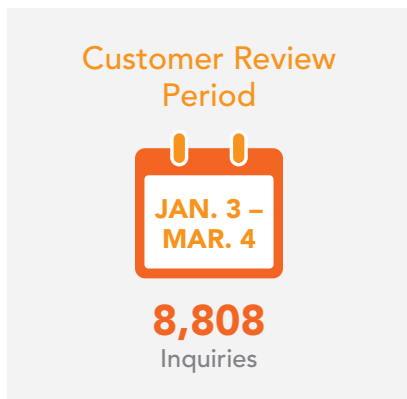
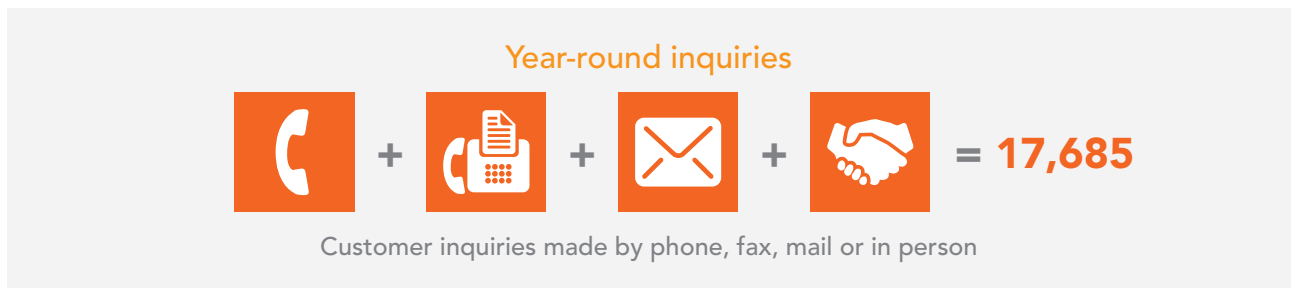


Communicate

2013 Customer Service Outcomes

Customers rely on the information and services offered by Assessment, as confirmed by the number of inquiries and visits to the Assessment Search website. Incoming inquiries and response times are monitored daily to ensure prompt and accurate customer service is provided to citizens.

Year-round customer service

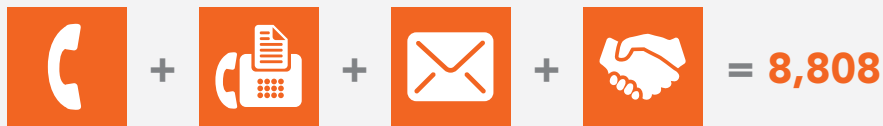




Communicate

2013 Customer Review Period outcomes

Jan. 3 – Mar. 4, 2013



Customer inquiries made by phone, fax, mail or in person



2,109

Assessor appointments



1,125

Assessment information requests processed (Assessment explanation supplement reports)



126,961

2013 web visits to Assessment Search (60 days)



99%

Inquires closed by end of Customer Review Period



9 seconds

Average wait time



95%

Per cent of phone calls resolved

2014 Advance Consultation Period outcomes



3,625

Inquiries



1,700

Assessor appointments



45

Tax agent representatives in attendance at 2014 Industry Representatives Forum

The 2013 Advance Consultation Period had the highest level of participation since it started seven years ago.



Communicate

Customer Satisfaction

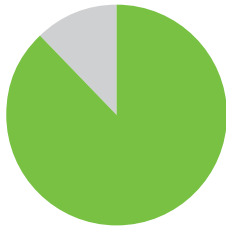
Assessment is committed to continuously improving the customer experience and not only meeting, but exceeding citizens' expectations. Citizen satisfaction results continue to improve and the 2013 customer satisfaction survey results showed the highest scores to date.

Key survey highlights

Residential property owners

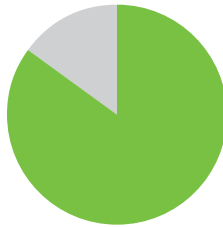
88%

indicate overall satisfaction with the property assessment process and information provided by The City of Calgary



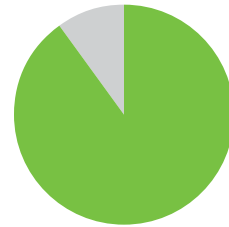
85%

indicate they can get assessment information quickly



90%

are satisfied with the clarity of information provided





2013 Assessment Rolls Complaint Overview

An important component of Assessment's role is to defend assessments under complaint to ensure equity for all property and business owners. Fortunately, our steadfast commitment to product quality has resulted in a substantial decrease in complaints.

In addition, we strive to address assessment issues outside the formal complaint process and encourage customers to contact our customer service line at 403-268-2888 with any concerns they may have about their assessment.

In 2013, there were 3,726 complaints filed against assessments. This represents approximately 17.4 per cent of total taxable assessed residential and non-residential value or 0.6 per cent of the total taxable assessed residential and non-residential accounts.

Reducing the number of complaints allows Assessment to mitigate financial risks to The City's revenue stream, while also allowing assessors to spend more time preparing and communicating assessments to better serve customers.

Key performance indicators

Account type	Number of taxable accounts	Total number of complaints	Percentage of all complaints	Confirmed by Assessment Review Board		Revised by Assessment Review Board decision		Resolved without hearing	
				#	%	#	%	#	%
Property	460,509	2,836	76.1%	1,151	40.6%	797	28.1%	889	31.3%
Residential	445,078	960	25.8%	475	49.5%	209	21.8%	267	27.8%
Non-Residential	14,823	1,861	49.9%	672	36.1%	586	31.5%	613	32.9%
Farm Land	608	15	0.4%	4	26.7%	2	13.3%	9	60.0%
Business	26,857	890	23.9%	483	54.3%	96	10.8%	300	33.7%
Total	487,366	3,726	100.0%	1,634	43.9%	893	24.0%	1,189	31.9%





Defend

Residential

Value range	Number of accounts	Per cent of total accounts	Number of complaints within the value range	Per cent under complaints within the value range	Per cent of total complaints
0 – 199,999	75,796	17%	255	0.3%	27%
200,000 – 399,999	199,270	45%	105	0.1%	11%
400,000 – 599,999	120,664	27%	133	0.1%	14%
600,000 – 999,999	37,255	8%	198	0.5%	21%
1,000,000+	12,093	3%	269	2.2%	28%
Totals	445,078	100%	960	0.2%	100%

Non-Residential

Value range	Number of accounts	Per cent of total accounts	Number of complaints within the value range	Per cent under complaints within the value range	Per cent of total complaints
0 – 499,999	6,108	41%	165	2.7%	9%
500,000 – 999,999	2,478	17%	108	4.4%	6%
1,000,000 – 4,999,999	4,377	30%	663	15.1%	36%
5,000,000 – 9,999,999	884	6%	327	37.0%	18%
10,000,000+	976	7%	598	61.3%	32%
Totals	14,823	100%	1,861	12.6%	100%

Business

Value range	Number of accounts	Per cent of total accounts	Number of complaints within the value range	Per cent under complaints within the value range	Per cent of total complaints
0 – 29,999	11,597	43%	53	0.5%	6%
30,000 – 59,999	6,186	23%	79	1.3%	9%
60,000 – 99,999	3,294	12%	80	2.4%	9%
100,000 – 199,999	2,989	11%	180	6.0%	20%
200,000+	2,791	10%	498	17.8%	56%
Totals	26,857	100%	890	3.3%	100%



Business Tax Consolidation

In 2012, Council decided to consolidate Calgary's business tax with the non-residential property tax.

The process will transfer Calgary's business tax revenue to the non-residential property tax through a series of incremental tax revenue transfers over seven years.

The process began in 2013 with a zero per cent revenue transfer and will end with the elimination of the business tax in 2019.

In order to mitigate the impact to not-for-profit organizations that benefit a limited group, Assessment developed a plan to offer organizations business tax exemption through the Business Tax Bylaw. This allows more time to plan and budget for the effects of consolidation. For this group, the effect of business tax exemptions will be extended throughout the 2014 and 2015 tax years by issuing property tax refunds.

The consolidation process is expected to enhance Calgary's economic competitiveness and attractiveness and continue to make our city a great place for businesses to start and flourish.

Business Tax Consolidation – tax change effects

Year	Non-residential property tax change	Business tax change
2012	No change – Business Tax Consolidation starts in 2013	
2013	0%	0%
2014	2.8%	-10%
2015	2.8%	-10%
2016	5.6%	-20%
2017	5.6%	-20%
2018	5.6%	-20%
2019	5.6%	-20%
Totals	28%	-100%

The business tax, for business tax revenue purposes, will be eliminated in 2019.

*This is an estimate of the tax implications, reflecting 2013 tax rates. The annual tax implications will vary based on changes to property/premises details, annual re-assessment shifts and/or annual Council or provincial tax rate adjustments.





Flood

In June 2013, Calgary experienced the most devastating flood in recent history. A large number of properties were damaged and approximately 80,000 citizens were evacuated.

Understanding that the flood would affect property assessment values, Assessment began planning a course of action. Through aerial imagery and visual inspections, it identified residential properties that had a high likelihood of sustaining physical damage from overland flooding.

Information requests were mailed to 3,290 property owners in September 2013 to obtain details about changes in the property's physical condition due to the flood.

To identify the extent of damage, Assessment employees visited streets in each community that experienced overland flooding. Assessors also analyzed market activity and reviewed the condition of affected properties.

Of Calgary's 450,300 residential property accounts, approximately 1,900 properties were identified as requiring a market value reduction due to the flood. Adjustments to market value were made based on the extent of damage sustained and the physical condition of each affected property as of December 31, 2013. These adjustments are reflected in the 2014 assessed values of affected properties.

JUNE						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

June 20, 2013



Flood

JULY						
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

September 2013



3,290

Information requests mailed to potentially affected property owners

OCTOBER						
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October – November 2013



193

Customer flood inquiries

NOVEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

December 31, 2013



1,900

Approximately 1,900 properties were identified and received a market value reduction due to the flood



2014 Outlook

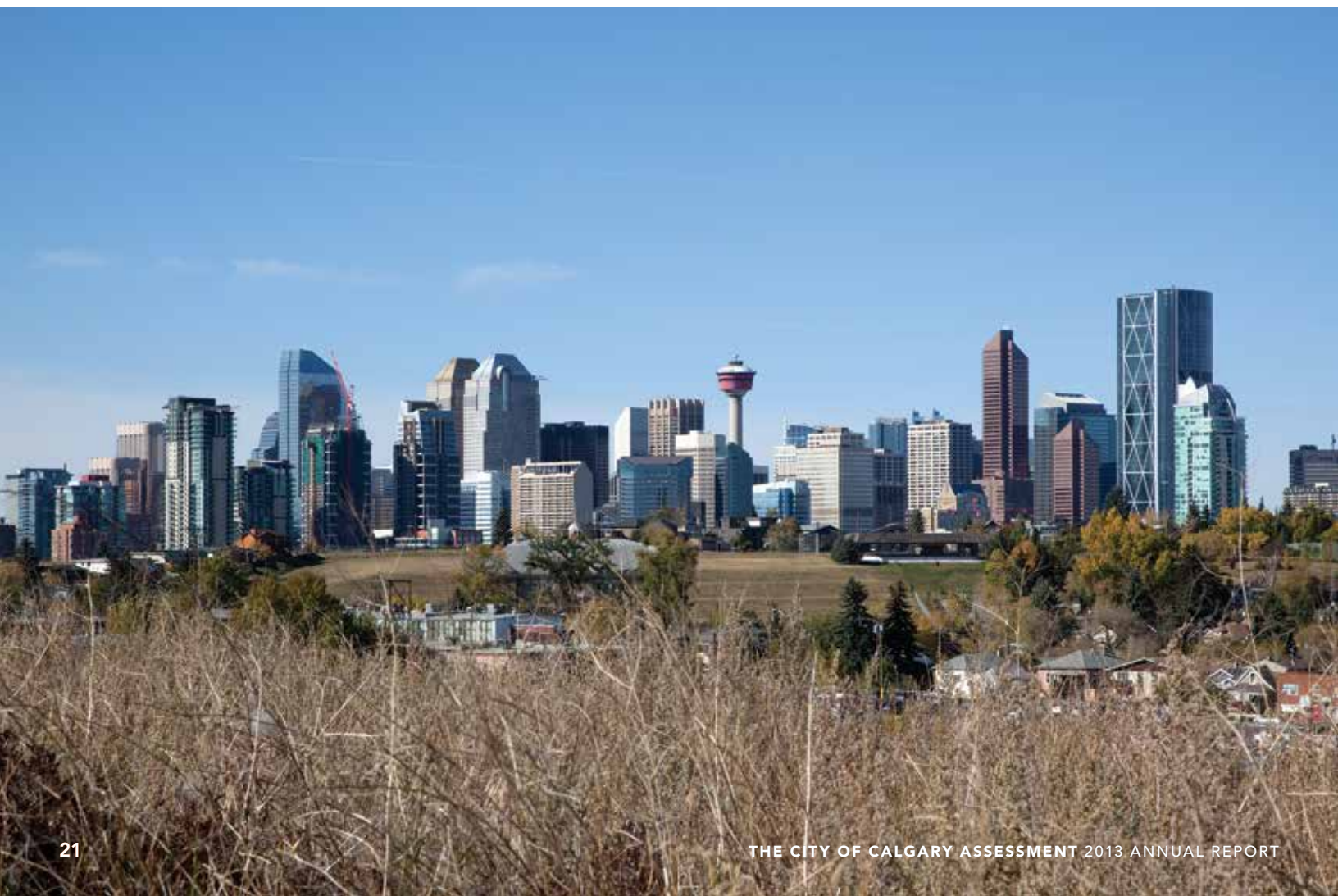
Planning for the future is critical to our success

To ensure success and work towards our vision of being a leading market value assessment jurisdiction, we'll continue to prepare for the future. Customer service remains a top priority and we will continue to:

- › engage customers
- › monitor the market place
- › provide helpful and responsive service

We look forward to growing and meeting the challenges of a dynamic and changing city. We anticipate some exciting changes in 2014 as we continue to move more customer services online and improve our operating systems to keep up with increasing account levels.

As always, the dedication and hard work of our employees will enable us to achieve our ambitious goals in 2014 and the years ahead.





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Onward! Assure The City of Calgary of stable tax revenue financing through effective property and business assessment processes.



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