
Meeting Minutes

Board of Directors

April 14, 2023

Time: 9:00 am – 12:00 pm

Location: PVSC Dartmouth Office

Attendees

Joe Feeney, Doug Boyd, Bobby McNeil, Connie Nolan, Tara Maguire, Juanita Spencer

Regrets

Chuck Faulkner, Laurie Murley, Darren Bruckschwaiger (on leave)

Staff Attendees

Kathy Gillis, Russ Adams, Rebecca Vorstermans, Dave Penny, Ken McKinnon,
Matt Whittleton

1. Review of Agenda

Prior to the review of the agenda the Board congratulated Tara Maguire on her recent appointment as Chief Administrative Officer for the Municipality of Chester.

The draft agenda was reviewed.

Moved by Doug Boyd, seconded by Connie Nolan the agenda be accepted. Motion carried.

2. Review of Minutes

The draft minutes of January 27, 2023 were reviewed.

Moved by Connie Nolan, seconded by Tara Maguire the minutes of November 25, 2022 be accepted. Motion carried.

3. Committee Meetings Update

Governance and HR Com. Update

The Committee met March 9, 2023. Bobby McNeil, Committee Chair, reported on the work of the committee:

- As per Judi Sullivan-Corney's report/recommendations on EDIA (Equity, Diversity, Inclusion & Accessibility), the Gov. Com. accepted a consulting services proposal from Ashanti Leadership & Professional Dev. for EDIA Board training - three, 2-hour sessions. Staff are making logistical arrangements for the sessions to align with the rescheduled Board retreat this fall.
- The Board Chair advised the NSFAM President that it is not possible to accommodate a request to replace NSFAM CEO on the PVSC Board without a legislation change as the appointment is in the *PVSC Act*.
- PVSC has requested a standing timeslot on the NSFAM to discuss timely matters including governance concerns such as Board member remuneration (a copy of the recent Board compensation survey has been provided to the NSFAM).
- Membership of the PVSC Board committees has been revised as:
 - o Governance & HR: Bobby McNeil (Chair); Connie Nolan, Rachel Jones*
 - o Audit, Risk & Finance: Doug Boyd (Chair); Darren Bruckschwaiger, Laurie Murley
 - o Stakeholder Relations: Tara Maguire (Chair), Chuck Faulkner, Juanita Spencer

Joe Feeney as Board Chair sits on all committees *ex officio*

*Rachel Jones resigned from the Board on March 26th due to personal commitments – this spot will be filled when Board member recruitment is complete.

- The Committee reviewed proposed municipal administrator membership for the Shared Services Collaboration. Staff are contacting the individuals for their interest in participating.
- The update on current financials received by the committee will be presented at the April 14 Board meeting.
- The committee discussed the 2022-23 CEO performance reviewed without any issues raised.

Moved by Bobby McNeil, seconded by Connie Nolan the Report of the Governance Committee be accepted. Motion carried.

Board appointments discussion: The Chair advised that Halifax CAO Cathie O’Toole has agreed to join the Board to fill the municipal experience vacancy. For Board continuity, Connie Nolan has agreed to extend her time on the Board, a timeline to be determined as recruitment gets underway.

4. 2023-24 Budget Update

Russ Adams reviewed the current financial context of the Corporation as it enters the new fiscal year. The draft financial statements for fiscal 2023 (ended as of March 31, 2023) will be presented to the Audit, Risk & Finance Committee on May 25th. The actuarial assumptions review is required to complete the draft financials and will be delivered in early May. Staff noted that, subject to the actuarial report, the fiscal year will be completed with minimal or no draw down on the Special Operating Reserve (SOR).

Several things may impact Fiscal 2024 (April 2023 – March 2024). The Covid-19 pandemic is significantly abated thus operational activities are returning to a more regular state. The 2023 Assessment Roll reflected a significant increase in market values. Staff are revising operational plans to manage increased appeal volumes year over year as well as retaining external expertise to assist in certain specialized commercial appeals of significant valuation. Property sales and permit volumes are also up over previous years.

Given the pandemic environment and assessment increases PVSC has retained IPTI to provide an independent compliance audit of the 2023 Assessment Roll. DMAH has advised it will also conduct its periodic external audit (every 5 years) as per the MOU.

The Assessor Candidate Training (ACT) program has been successful in attracting new staff to PVSC. Additional participants have been added to support succession planning for operational staff retirements over the coming years. Staff are reviewing impacts on funding needs from the SOR to support this development in F24 and beyond.

Board members discussed usage of the Special Operating Reserve. As staff managed operational spending in the past fiscal without requiring a draw down, the fund may have increased depending on the actuarial review at fiscal year end. Staff noted that budget projections for F25 and F26 include increased draw down to facilitate flat budgets. It is important in the Board’s view to manage expectations of the fund through such means as a floor and ceiling limits. The Board directed staff to review the existing reserves policy and bring recommendations for management of the SOR to the Audit, Risk and Finance Committee.

5. CEO Performance Objectives and 2023-24 Business Plan Discussion

Kathy Gillis tabled the CEO Objectives for Fiscal 2024. The Business Plan aligns to these objectives. Staff are currently working on the next three-year strategic plan which will be presented to the Board at the fall strategic retreat.

Kathy highlighted some key points of the plan and objectives:

- One Team approach – operational process and structure are being realigned to support continuity of effort across the whole operational team rather than segmentation by individual process (e.g., everyone works on appeals, sales reviews, reassessment, permits, etc as needed).
- Focus on municipal engagement as a ‘No Surprises’ approach to keep them informed the status of the assessment roll and the activities of PVSC. This includes a review and possible refinement of the municipal SLA.
- Re-engaging municipalities with a Shared Services Collaboration to review existing programs such as Single Address Initiative (SAI) and Permit Data Exchange (PDX) and consider further collaboration possibilities.
- Data strategy – review and create a strategy to manage the acquisition, creation, retention and governance of the data vital to the Corporation in the performance of its duties.
- People and Culture – examine what is required in the post-pandemic environment to strengthen the organizational culture.
- Appeal environment – work with DMAH to support the new Chair of NSAAT to build the Tribunal structure and rules.

The Chair noted recent federal developments to tax ‘underutilized’ or unoccupied properties as a tool to address housing shortage. The program appears to utilize property assessment as a base to consider implementing the program. He suggested that this maybe something that PVSC and its counterparts across the country should discuss.

Action Item: PVSC will suggest to the Canadian Directors of Assessment (CDA) that Federal programs of unoccupied properties be a topic for upcoming meetings.

Moved by Bobby McNeil, seconded by Tara Maguire the CEO Objectives for Fiscal 2024 be accepted. Motion carried.

6. Stakeholder Engagement update

Rebecca Vorstermans presented an update of outreach activities in 2023. The objectives of the outreach is to clarify and reinforce the role of PVSC with stakeholders, educate on mass appraisal of properties, and build trust with consistency, honest and professionalism. Some highlights:

- January 5th meeting with Minister Lohr to provide an overview of the 2023 Assessment Roll and key communication points.
- Invitation to all municipalities for education sessions with 21 public sessions with municipal councils and 9 lunch & learns conducted.
- Quarterly update reports to mayors, wardens and CAOs on key activities and reminders, and invitations to training sessions.
- Update outreach to municipalities on appeal inventory status
- Initial meeting with new Assistant Deputy Minister of DMAH; ongoing engagement with senior Land Registry staff.
- Continued engagement with international partners IPTI and the UK's Valuation Office Agency (VOA) on opportunities of mutual collaboration on research, training, and industry symposiums. PVSV is exploring possible staff exchange with the VOA for short periods of research on assessment issues such as unique heavy industry assessment or machine learning modeling. Kathy Gillis will be part of an international panel.

PVSC has re-initiated a municipal stakeholder representative group. The Shared Service Collaboration group will be chaired by Greg Harrett, CAO Municipality Cumberland and Tara Maguire, CAO Municipality of the District of Chester will be the vice chair. The purpose of the collaboration is to review existing shared services and examine opportunities for further collaborations.

7. Q4 CEO Report

Kathy Gillis tabled and reviewed the Q4 CEO report. She noted PVSC participation on a panel at the upcoming IPTI/IAAO conference where PVSC will present on machine learning strategy. Staff are currently reviewing other conferences for staff participation for the remainder of 2023.

In furtherance of the People and Culture strategy, staff have researched emerging workplace developments. Of particular interest is UK research on positive results from programs adjusting working hours. Kathy introduced some possible application to the PVSC context and staff are considering what a pilot may entail for the PVSC.

The Board discussed the concepts and requested the background material and research for review. Further presentation of the concept shall be brought to the Governance Committee in May and subsequent Board meeting for full discussion.

Action Item: Staff to send background material and research study on work environment to Board members.

Moved by Tara Maguire, seconded by Connie Nolan that the Q4 CEO Report be accepted. Motion carried.

8. Operations Update

Dave Penny, Director of Assessment, Matt Whittleton, Director Commercial Assessment and Defense, and Ken McKinnon, Assistant Director Residential Valuation and Defense presented an operational update. In prior years teams were divided into 3 different work units along geographical lines. This year the emphasis of “One Team” approach has realigned effort based on everyone participating in the various work components. This organization builds the skills and competencies of all the operational staff and facilitates completion of the workload during the year.

Considerable analysis has been done to expeditiously process appeals where the appellant has presented little or no contrary evidence to that of the Director’s market evidence-based valuation. This allows resources to be applied to more complex cases of significant value ramifications for municipalities. Doug Boyd noted this parallels approaches in the insurance industry to contrate resources on material claims.

PVSC has confirmed its review approach to the property sales inventory with Bob Gloudemans, the leading expert of IAAO standards. This approach increases the efficiency of the re-assessment process while maintaining standards compliance.

The Chair thanked the staff for the thorough presentation and noted that the ‘One Team’ approach is a positive commitment to corporate culture.

9. In Camera

Board members held an in-camera session. There were no follow-up items from the in-camera discussion.

Meeting Adjourned