

Appendix IV

Detailed Status Report of Recommendations Since 2015

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	42	We recommend Service New Brunswick (Property Assessment Services) follow standard Project Management processes to initiate, plan, execute, control and oversee the work of project teams to achieve specific goals and meet specific success criteria.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	43	We recommend Service New Brunswick (Property Assessment Services) require proponents of projects to develop a detailed business case for each project in order to demonstrate its expected value.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	44	We recommend Service New Brunswick (Property Assessment Services) consult with the Project Management Branch in managing major projects.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	45	We recommend Service New Brunswick (Property Assessment Services) conduct lessons-learned analysis subsequent to implementing new technology and incorporate lessons learned.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Executive Management	2017	3	2	72	We recommend Service New Brunswick executive management ensure key risks associated with project proposals are clearly highlighted within the information presented to the Board for approval.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	73	We recommend the Service New Brunswick Board of Directors apply an appropriate level of scrutiny to high risk project proposals as identified in the corporate risk register.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	79	We recommend Service New Brunswick (Property Assessment Services) prioritize its efforts to validate Gross Living Area data on the more complicated types of building.	Not Implemented *

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Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	82	We recommend Service New Brunswick (Property Assessment Services) utilize aerial photography as a tool to improve, augment or verify data, not as the authoritative record.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	86	We recommend Service New Brunswick (Property Assessment Services) adequately resource future mass appraisal model development and implementation.	Not Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	88	We recommend Service New Brunswick (Property Assessment Services) require peer review for quality assurance when developing new mass appraisal models.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	91	We recommend Service New Brunswick (Property Assessment Services) regularly review the extent to which each property data element has an impact on property value and the benefit of collecting, maintaining and using such data in all future mass appraisal model development.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	92	We recommend Service New Brunswick (Property Assessment Services) capture the quality and condition of properties and properly analyze their impact on property value.	Not Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	95	We recommend Service New Brunswick (Property Assessment Services) develop and document a formal definition of an error in property assessment.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	109	We recommend Service New Brunswick (Property Assessment Services) identify, correct, track, and publicly report on errors.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	110	We recommend Service New Brunswick (Property Assessment Services): <ul style="list-style-type: none"> • conduct exploratory analysis on existing property data elements to determine completeness, accuracy and consistency; and • formalize and implement a process to monitor the integrity of data. 	Not Implemented *

* Denotes implementation status as verified by AGNB in 2021.

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Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	120	<p>We recommend Service New Brunswick (Property Assessment Services) establish a Quality Assurance functional unit. The unit should:</p> <ul style="list-style-type: none"> • report to the Executive Director to maintain independence, avoid any potential conflict of interest, and ensure key information is provided; • monitor and report on the quality of project management; and • undertake a province-wide program to improve property data quality, with consistent training, tools, and standards in all regions. 	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	132	<p>We recommend Service New Brunswick (Property Assessment Services) enhance quality assurance by:</p> <ul style="list-style-type: none"> • developing parameters, policies and procedures for exception reports; and • ensuring exception reports are properly followed up on 	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	133	<p>We recommend Service New Brunswick (Property Assessment Services) discontinue the practice of relying on property owner Requests for Review as a means of quality assurance.</p>	Implemented *
Residential Property Assessment – Special Examination	Department of Finance	2017	3	2	139	<p>We recommend the Department of Finance propose to Cabinet that Finance assume responsibility for the administration of all:</p> <ul style="list-style-type: none"> • property tax policy changes; and • property tax benefit and relief programs. 	Not Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	145	<p>We recommend Service New Brunswick (Property Assessment Services) issue annual property assessment notices separate from property tax bills that lists the real and true value of the property and explains clearly why the assessed value has changed from one year to the next.</p>	Not Implemented *

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Residential Property Assessment – Special Examination	Finance and Treasury Board	2017	3	2	146	We recommend the Department of Finance issue property tax bills separate from the assessment notice and clearly demonstrate how property taxes are calculated, including all the applicable credits, deductions, and exemptions.	Not Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Property Assessment Services	2017	3	2	150	We recommend Service New Brunswick (Property Assessment Services) appropriately engage staff throughout the organization in the development and implementation of major high risk change initiatives.	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Executive Director	2017	3	2	155	We recommend Service New Brunswick ensure the Executive Director of Assessment: <ul style="list-style-type: none"> • has adequate time to fulfill his or her statutory obligation; and • encourages group cohesion between the units within Property Assessment Services. 	Implemented *
Residential Property Assessment – Special Examination	Service New Brunswick Board of Directors	2017	3	2	156	To ensure the necessary independence to fulfill the Executive Director’s statutory obligations, we recommend: <ul style="list-style-type: none"> • Service New Brunswick Board of Directors require the Executive Director of Property Assessment Services report directly and independently to the Board; • Service New Brunswick Board of Directors have authority for hiring and termination of Executive Director upon recommendation from the CEO; and • Performance appraisal and other administrative matters rest with SNB senior management as determined by the CEO. 	Not Implemented *
Residential Property Assessment – Special Examination	Executive Council Office	2017	3	2	157	We recommend Executive Council Office provide Service New Brunswick’s Executive Director of Property Assessment Services full discretion to communicate independently as needed with the public.	Not Implemented *

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