

Chapter Guidelines

(revised May 1, 2018)

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Statement of Policy . . .

The Canadian Property Tax Association Inc. supports the following principles:

1. Legislative and regulatory changes impacting the assessment and taxation of real property should be implemented only after substantial consultation with private sector representatives of properties affected by the proposed changes.
2. Assessment of real property should be based on market value, provide fairness, equity, simplicity and predictability, and be economic to administer.
3. Property assessments should be based on an annual, common valuation date and the actual state and condition of the property as of that date.
4. Non assessables should include:
 - a) machinery and equipment used for business, production, manufacturing,
 - b) processing, transportation, transmission and environmental control; environmental control facilities;
 - c) personal property, including inventory; and
 - d) intangible business value and goodwill.
5. Assessment roll data should be readily and publicly accessible, without fee.
6. Assessment records and supporting information of a property should be readily available to the property owner forthwith, without fee.
7. All property assessments should be appealable annually, without fee, to an independent expert assessment tribunal, which holds a full, fair and timely hearing of all issues that may arise during the course of the proceeding and renders decisions on a timely basis. Any fees should be fully refunded if assessments are reduced at any level of appeal.
8. An independent and adequately funded assessment body at arm's length to local government should implement property assessments. Operational and policy input to and direction of the assessment body must be balanced between representatives of government and the private sector.
9. Assessment and tax administration at the municipal level should be separated, with a clear delineation between the two responsibilities.
10. Property tax legislation should not discriminate between the residential and non-residential sectors and provide fairness, equity, simplicity and predictability.
11. Property owned by federal, provincial and municipal governments or agencies thereof should be assessed in the same manner as that owned by other taxpayers and governments should make payments in lieu of taxes at 100% of the tax rates applied to other taxpayers.
12. Religious and charitable institutions should be assessed, and any exemption for tax should be subject to provincial or local government control.
13. Business or occupancy tax is opposed, either as a separate charge or when harmonized with real property tax.
14. The concept of fees for business permits and licenses is opposed, except to the extent that they are used to meet the costs of necessary inspection and regulation.

Guidelines for Chapter Chairs...

Otherwise known as Directors

1. You must have the permission and attendant support of your company management, including financial support for attendance at Board of Directors meetings, as required.
2. As a regular member in good standing, you must have an active interest in the affairs of property tax in Canada, subscribe to the aims and objectives of the Association, and conduct yourself accordingly.
3. Directors represent the views of the general membership and participate in Board decisions with the best interests of the Association in mind.
4. You agree to work with the members in promoting, first and foremost, the goals of the Association. You understand that this may mean that during the term of your Executive position you may have to forego opportunities to speak at, conduct seminars for or promote the interests of other organizations or associations that may be considered in conflict with the Canadian Property Tax Association.
5. During the term of your position on the Executive you agree to disclose to the National Executive of the Association before speaking at what may be considered a seminar which is in conflict with the educational programs of the Association. You agree to ensure the local Chapter of the Association is notified in advance of your invitation to speak at a competing seminar in that area.
6. There are three Board meetings per term. These meetings are held to deal with the business of the Corporation. Directors should follow the affairs of the Association closely and be prepared to participate actively at Board and Chapter meetings in order to keep the membership well informed. The Directors, collectively, are responsible for engaging staff members, approving annual budgets and ensuring the Association pursues consistent policy positions, particularly in presentations to government.

The three Board meetings held per term may be held in various cities across Canada dependent on the make-up of the Board members - one Board meeting is held in conjunction with the Workshop each year. Upon presentation of appropriate receipts, the Association will pay for the most economical airfare, hotel, meals, cab fare and parking for travel to the Board and/or Executive Meetings, with the exception of the Board and Executive meetings at the Annual Workshop. Hotel accommodation at the host Workshop hotel for one night will be paid by the CPTA for attendance at the Workshop Board and/or Executive meetings. All other expenses are the responsibility of the member or member company.

The Intangibles of Chapter Success...

GOOD LEADERSHIP

Exercising good leadership requires the efforts of both the officers and committee chairmen, as well as the rest of the Chapter members. Good leadership is a two-way street: the officers and committee chairmen have responsibilities toward the membership and vice versa.

Obviously, the foremost responsibility of Chapter leaders is to know the duties of their offices and perform them with enthusiasm. Chapter activities and committees cannot possibly function smoothly unless officers and committee chairmen know what is expected of them.

Delegation of authority is another very important part of leadership. Chapter leaders should keep in mind that delegation of responsibility is an excellent way to groom Chapter members for additional leadership roles, both in the Chapter and the work world. Chapter Chairs and Executives should be responsible to identify and groom their respective successor and thus consider limiting their consecutive terms to a reasonable number of years, in order to provide opportunity for growth and new ideas within the Chapter.

Being part of Chapter leadership also means setting goals and devising a realistic plan which will enable your Chapter to reach them. Of course, not much will be accomplished unless the goals are those of the Chapter members and not just the officers. Chapter officers should listen carefully to members' opinions and be aware of their interests. The best way to find out what members want to accomplish is to ask them. Soon after Chapter elections are held, an informal poll could be conducted or a request for ideas could be sent out. Chapter leaders should be careful not to take members' suggestions as criticism. It is through the interaction and involvement of the membership that enthusiasm for projects is developed and Chapter success is ensured.

ACCEPTING NEW IDEAS

Well managed meetings are another responsibility of Chapter leadership. Chapter business must be conducted, projects discussed and votes taken, all in a businesslike manner. Officers and chairmen should be prepared with concise, informative reports; the presiding officer(s) should make certain that parliamentary procedure is followed at all times.

Lively, intelligent discussion of Chapter projects always is desirable. However, if debate turns to bickering, the presiding officer should be prepared to act as a negotiator between parties, calming tempers and putting the discussion back on track.

Competent Chapter leaders are essential ingredients for Chapter success, but responsible members are also a vital part of the formula. Attending and participating correctly in Chapter meetings is perhaps the most important role members can play in their Chapter's success. Just as the presiding officer needs to know parliamentary procedure to ensure an organized meeting, so should members know the proper way to address the chair, make a motion and other actions. Perhaps a short orientation session on parliamentary procedure could be scheduled as part of a Chapter meeting. **Roberts Rules of Order** is available at most book stores and is a worthwhile investment. Active involvement in Chapter meetings does not mean making a long speech on every issue -- rambling makes meetings unnecessarily long. Know what you are going to say before you get up; and if your point already has been stated, don't repeat it.

Regardless of how each individual feels about an issue, it is important for members to accept majority rule...in all things. This means supporting projects, whether you voted for them or not; and it means accepting defeat gracefully if your favourite project is voted down. A Chapter meeting or project is not a forum for personal expression, but an opportunity to combine efforts on behalf of a mutual interest.

The main reason Chapters do not try different ways and means projects or Chapter meeting formats is simple and not surprising: it's easier to do things the same way year after year. Rather than risk failure, Chapters stay in a rut because it is safe...a sure bet.

Listen carefully to the ideas of new members; the fresh views they provide can result in an interesting program or project. Keep in mind that your Chapter's options are open. There are very few limitations to what you can do with a little imagination and the willingness to take a chance.

FRIENDLINESS

How does a Chapter encourage the development of an intangible quality such as "friendliness?" The first step is to take a careful look at how your Chapter functions. If the same groups tend to socialize at every Chapter meeting, to the exclusion of others; if new members only remain in your Chapter for a few months, then drop out; or if the same members are appointed to committees year after year, there is a good chance that your Chapter is not reaching out to make all members, especially the new ones, feel they are part of the group.

A good way to get members acquainted with others outside their circle of friends is to have special seating arrangements at Chapter meetings.

Chapter members especially should be encouraged to get to know new members and include them in pre-meeting get-togethers. New members often feel awkward joining established groups and it is up to Chapter members to make newcomers feel welcome. Something as simple as an invitation to sit with a group at lunch can convince a new member that participation in Chapter activities is highly valued.

Committee meetings offer a less formal atmosphere in which newcomers can get to know other Chapter members. Appointing new members to Chapter committees is an excellent way to familiarize them with the Chapter while getting them involved with Chapter activities. Committee work develops leadership skills necessary for greater Chapter accomplishments and career achievements.

**GOOD LEADERSHIP, ACCEPTANCE OF NEW IDEAS AND
FRIENDLINESS - THESE ARE THE INTANGIBLES OF CHAPTER SUCCESS!**

Preparing a Chapter Brief . . .

Following are approved Guidelines to Chapters regarding the preparation, content, approval and submission procedures of Briefs to Government:

WHAT CONSTITUTES A BRIEF?

A Brief is, very simply, any formal, written document which purports to express the views of the Association and goes out over the signature of any officer of the Association or Chapter.

In the past, there has been some confusion as to when it is necessary for a Chapter to obtain the permission of the National Office in order to make submissions to a government authority. No approval should be necessary for other than a Brief as defined above. In other words, where one is merely asking for information or clarification, there is no need for clearance from the National Office.

WHEN SHOULD A BRIEF BE SUBMITTED?

When the Association is asked for our views by a governmental authority and we are qualified to respond;

When a contemplated action of the authorities has a detrimental or discriminatory affect on sufficient numbers of our members;

When we are in a position to present the majority viewpoint of our members.

We should not hesitate to refrain from comment when a consensus cannot be obtained. If asked why no commentary or response was made, we must admit that such a consensus could not be obtained from the membership. Similarly, if we cannot present positive views in any Brief, there is a question of whether we should comment at all.

The final decision on the advisability of submitting any Brief is the responsibility of the National Briefs Committee.

WHO SHOULD PREPARE A BRIEF?

As a general rule, the Brief should originate within the Chapter. This is based primarily on familiarity of the Chapter with a regional issue. Where the Chapter does not wish to prepare or submit a Brief, the question must be resolved by the National in conjunction with the Chapter. If the Chapter does not have the expertise, it may wish to turn the matter over to the national or request assistance in the preparation of a proposed Brief. Chapters should establish a Chapter Briefs Committee, either on a rotating or issue-specific basis.

WHAT SHOULD BE CONTAINED IN A BRIEF?

Briefs should be prepared with a full knowledge of Association policies and positions taken in the past.

Since any Brief is a reflection of the Canadian Property Tax Association, Inc., it should be formulated and structured in such a way as to accurately reflect the viewpoints of a professional organization. Inherent, therefore, is a need for clear, concise statements as well as grammatical correctness. Quality of language is essential. Every Brief should be subjected to a critical review to assure all of these characteristics are present and to ensure there are no ambiguities so that the message cannot be misconstrued.

The viewpoints expressed should be objective and supported, if need be, by documentation. There should be a minimum of editorializing or personal views of the writers. The viewpoints should be representative of all segments of the Association.

It is essential in submitting a Brief for approval that it be in complete and final form. This avoids the time consuming process of going back and forth between the National and Chapter Briefs Committees and minimizes the number of changes required. In the past, delays have been caused through lack of finalized conclusions before submission to the National Briefs Committee for approval.

WHAT IS THE APPROVAL PROCEDURE?

1. Notify the National Office of the issue and intent to submit a Brief. The National Office Manager will notify the National Briefs Committee. A Chairperson will be appointed and will make contact.
2. Ask for input from others through the National and Chapter Briefs Committee (i.e. endeavors seek the opinion every segment of the membership).
3. If time permits, submit an outline to the National Briefs Committee for approval.
4. When the Brief is in its complete and final form, submit to the National Office for approval, together with a press release that highlights the issue(s) and the essential message(s) of the Brief.
5. Where the National Briefs Committee cannot approve a Brief for any reason, steps will be taken to resolve any disagreements. The intent here is to allow the Chapter to defend any contentious points of view. The Board of Directors has the final decision in any unresolved matters, time permitting, otherwise the National Briefs Committee will decide.
6. The National Briefs Committee will forward the approved Brief to the National Office or Chapter Briefs Committee, as appropriate for final typing, printing in sufficient quantity, and submission.

PRESENTATION OF A BRIEF

Normally the Chapter who has originated the Brief should seek to present the Brief to the relevant authority in person and make the actual presentation. In all probability, the Chapter Chairperson would introduce the delegation. The local Briefs Committee Chairperson should certainly be in attendance. In addition, representation from the local Chapter executive would logically be included.

To lend objectivity and provide more impact, the national aspect of the Association should be emphasized through the inclusion of a member of the Executive Committee or National Briefs Committee, if possible. This person could answer any questions of a general nature relative to the affairs of the Association. Far from detracting from the local autonomy aspect, it should add to, or complement, the effectiveness of the whole presentation.

GENERAL COMMENTS

One of the more essential aspects of the subject of Briefs, is the need for early identification of a possible occasion for the submission of an Association Brief.

When a problem area is identified, it should be followed up immediately and appropriate steps taken to ensure sufficient preparation time for a well-considered response by the Association. In other words, to be effective, we must have good communication at every step.

There may be instances where the problem area or the subject for a Brief extends over more than one Chapter boundary. In this case, there will be a need for a joint Chapters Briefs Committee to be established to formulate a meaningful Brief.

The National Office and each Chapter should assemble and maintain a binder of all Briefs submitted by the Association.

Communication Update . . .

Communication Update is the CPTA's communication vehicle. Chapter involvement in producing this newsletter assures the continued value of membership to members.

The Communication Update newsletter is published six times annually. Each issue carries information on each Chapter. This information can be from a wide range of areas. Chapter information or activities;

articles on any assessment/taxation issue and no longer than 12 pages; noteworthy information on your region. It is preferable that long articles be submitted via e-mail and in Word format.

A separate committee may be set-up within your Chapter to have members responsible for gathering this information.

Scheduled Issues

Information Required By:

January/February	January 10
March/April	March 10
May/June	May 10
July/August	July 10
September/October	September 10
November/December	November 10

Duties and Responsibilities . . .

GENERAL

To provide a forum where members of the Canadian Property Tax Association may freely exchange information and ideas on a regular basis through special events such as luncheon meetings, joint Chapter meetings, social events, workshop participation and educational seminars.

The name of a Chapter shall be selected by the members of the Chapter, subject to the approval of the Board of Directors.

The Board of Directors, by 75% vote, may suspend the license of any Chapter where, in the opinion of the Board, the activities of the Chapter are detrimental to the aims and objectives of the Corporation and, following full investigation, may revoke the license.

ANNUAL MEETING

Reports will be received and general Chapter business conducted at the annual meeting of the Chapter.

BRIEFS

(Please refer to detailed description under "Briefs")

A member of the National Briefs Committee or a member of the Board of Directors (or a designate) shall be present for presentations of Briefs to Government. The packaging of Briefs shall be done by the National Office, if required.

CHAPTER REPORTS

Minutes of Meetings — The Chapter Secretary shall prepare official minutes of all Chapter meetings and have them approved by the members of the Chapter at the next scheduled meeting. Approved Minutes Must Be Forwarded To The National Office.

Financial Reports — A Statement of Income and Expense shall be completed:

1. on an annual basis, and
2. whenever there is a change of the Chapter Treasurer for any reason

The Statement must be approved by the members of the Chapter and a copy sent to the National Office for presentation to the National Board of Directors. Approved year-end (May 31st) Financial Statements must be forwarded to the National Office no later than June 15th.

Each Chapter shall annually appoint a member of the Chapter, who is not a member of the Chapter's Executive, for the purpose of conducting an internal review of the Chapter's financial affairs. The internal review shall be conducted at least once annually, or sooner if there is change of

the Chapter Treasurer. The member conducting the internal review shall report the outcome of the internal review along with any discrepancies or irregularities found immediately to the National Office and National Treasurer, and to the Chapter Membership at the next scheduled meeting of the Chapter.

COMMITTEES

All Committees are to be appointed by and be responsible to the Chapter Executive. When a new Committee is established, an announcement will be made by the Chapter Executive at the next business meeting following its formation. An outline of the mandate of the Committee along with the names of its members, should also be provided.

All reports/committee findings are to be read aloud to the Chapter membership at a business meeting no later than the Chapter's annual meeting and/or mailed to each member of the Chapter.

After any Committee is dissolved or disbanded, an announcement shall be made to that effect to the membership at a Chapter business meeting.

Duties of a Committee – To study new legislation; develop statistical information; promote Chapter membership; prepare Briefs (see section of Preparing a Chapter Brief); develop and promote Chapter education courses.

EDUCATION

(Please refer to detailed description under "Education")

The Chapter is encouraged to institute seminars, courses, workshops, etc. for its members. Recommendations concerning Chapter-sponsored education courses are listed on the "Education" information included in this booklet.

ELECTIONS

(Please refer to detailed description under "Elections")

GOVERNMENT/CHAPTER RELATIONS

The Chapter Chair will assume the responsibility of reporting government liaison activities to the Board of Directors. These activities may be on a municipal, provincial, inter-provincial or federal level.

MEETINGS

(Please refer to detailed description under "Meetings & Mailings")

A minimum of four Chapter business meetings shall be established, one each quarter, including full year-end financial reporting. These meetings shall be conducted in accordance with normal business practices. Subjects and scope of meetings will be at the discretion of the Chapter Executive.

NATIONAL REPRESENTATION

The Chapter Chair (otherwise known as Director) will represent the Chapter at all meetings of the Board of Directors.

PUBLIC RELATIONS

The promotion of the Association through the media shall only be done with the consent of the Chapter members and the Board of Directors. The Chapter shall not express an opinion on behalf of the Corporation without the specific approval of the Board of Directors of the Corporation.

Education . . .

Following are approved recommendations (May 1982) concerning Chapter-sponsored education courses:

1. The Junior Tax Agents Course and The Property Tax and You seminar are now a combined

course, entitled, "Introduction to Property Assessment and Taxation". Courses offered to outside groups should be completely self-liquidating, including costs of printing, postage, binding, etc. Samples of the course outline and material are available from the National Office upon request.

2. The financial objectives for Chapter operated education courses for members should be to break even, using the following guidelines:
 - (a) encourage attendance by keeping registration fees as low as possible. Course content can be outlined in pre-seminar publicity to assure possible registrants of the quality of the material to be presented.
 - (b) out-of-pocket costs should be recovered through registration fees. Examples of such costs would include meeting room rental, speaker costs, audio-visual equipment rentals, luncheon and coffee break costs, outside printing costs for course materials and course brochures.
3. All local arrangements (meals, coffee, meeting room and equipment etc.) are the responsibility of the Chapter.
4. Unanticipated profits or losses from Chapter sponsored education courses are to be retained or borne by the Chapter.
5. If financing is required, it may be applied for by a Chapter through the National Office.
6. The National Office will provide to Chapters the following for member education courses, if required;
 - (a) setting up course brochures with registration form.
 - (b) arrange printing of course brochures.
 - (c) mailing of all promotion material.
 - (d) production of hand-out material if required.
7. Chapters planning to hold courses should appoint a member to liaise with the National Office well in advance, to allow time for printing and for proper notification to members of course dates, content, fees, etc.

Elections. . .

The officers of a Chapter shall consist of a Chair, Vice-Chair and Secretary/Treasurer, and such other officers as the Chapter may determine from time-to-time.

A Chair, Vice-Chair, and Secretary/Treasurer shall be duly elected at the formation meeting of the Chapter. Thereafter, the officers shall be elected at an annual Chapter meeting of the Chapter members, called for that purpose, prior to the Corporation's Annual General Meeting.

Subject to the ratification of the members of the Chapter at the Chapter annual meeting, and the approval of the Board of Directors of the Corporation, the officers of the Chapter shall make such rules as are necessary for the proper conduct of the business of the Chapter. No rule of the Chapter shall conflict or be inconsistent with firstly the Bylaws of the Corporation, secondly these Chapter Guidelines and thirdly the policies of the Corporation.

A Nominating Committee of not less than three persons shall be appointed by the Chapter Executive and announced at least 90 days prior to the Chapter elections. Names of nominees selected by the Nominating Committee shall be made known to the members of the Chapter at least 30 days prior to the elections.

At least 21 days prior written notice shall be given to each member of a Chapter of the intent to elect officers.

If a vacancy occurs in the Chapter Executive, the Chair, Vice Chair, Secretary, Treasurer and Chapter can appoint a successor. Notification of such change must be made to all Chapter members.

- In accordance with Bylaw 7 (b) (c) (d) and (e) the Chapter Chair shall be the "Director" of their Chapter's region and will make up part of the National Board of Directors.

Chapter Funding . . .

Guidelines for Use and Purpose of Chapter Funding

USE AND PURPOSE

The National Board may provide funds to local Chapters to be used to promote the Canadian Property Tax Association Inc., and the local Chapter. The intent is that the funds be used to advance the interests and goals of the local Chapter consistent with the National Chapter Guidelines and the CPTA Statement of Policy.

ACCOUNTABILITY

Each Chapter that wishes to obtain and use such funding from the National Board shall present to the National Board a current financial statement and budget for the use of such funds in the forthcoming fiscal year. The budget and financial statement shall be presented to the National Board prior to October 31st for the following calendar year.

Standardized Chapter Accounting . . .

A standardized chapter accounting package has been created for use by the Chapter Treasurers. This serves not only to simplify and meet internal as well as external reporting requirements; it also provides uniformity for the National Treasurer.

This package consists of many Excel spreadsheets for all the various financial functions that treasurers may require. The file can be easily emailed for consolidation with the National Office's financial statements.

Commencing with the 2015 taxation year, June 1 to May 31 is the financial reporting period for the National and for all Chapters. Each Chapter Treasurer must provide their Chapter Chair and the National Office with their year-end (May 31st) Financial Statements - no later than June 15th. These Statements will be consolidated with those of the National Office before the CPTA financial external yearly audit. For years prior to 2015, the year-end is the calendar year.

HST/GST Reporting . . .

HST/GST reports are due at the end of each quarter. The CPTA is registered under one Business Number (106865710RT), including all Chapters. Chapters submit their income amount and HST/GST paid amount to the National where the numbers are combined with the National numbers and one HST/GST report is filed with Revenue Canada. The standard financial package described above contains the HST/GST report form.

Meetings and Mailings . . .

Chapter meetings are held throughout the year as defined in the section entitled Duties and Responsibilities.

Meetings should be organized in such a way that dates and hotels are established for two meetings at a time. This would allow sufficient notice to be sent to members and definite dates to work with. If dates have to be altered for speakers, the date may vary slightly, but still be close to pre-determined dates.

Notices for all meetings are forwarded to the National Office and distributed from there. The National Office absorbs the cost of postage, time and materials for each Chapter. Due to the Chapter mailing lists changing regularly, this procedure ensures that all notices are sent to current addresses and new members.

All Chapter notices of meetings or any other information should try and be co-coordinated with other mailings going out at the same time. Contact the National Office for information on when the next mailing is scheduled and attempt to schedule notices for the same time. Significant postage costs savings have resulted by doing bulk mailings where possible. This does not confine the Chapter from any single mailing they may wish to do, just an avenue to keep in mind when notices etc. have to be sent.

Notwithstanding the methods of notice above mentioned, notice of Chapter meetings may be delivered through electronic communications alone.