

Government of Alberta ■

IS YOUR PROPERTY ASSESSMENT FAIR AND ACCURATE?

How is my property assessed?

In Alberta, residential and most commercial property is assessed on the basis of a property's market value.

Market value is defined as the price a property might reasonably sell for after adequate time and exposure to an open market when sold by a willing seller to a willing buyer.

Provincial regulation directs that property assessments must reflect typical market conditions as of July 1 in the previous year.

To calculate your assessment, assessors look at property characteristics such as the size, type, and age of your property, as well as its location, style, condition, upgrades, and lot size. The selling prices of similar properties in the same neighbourhood or similar areas are also considered.

Note: Farmland, industrial machinery and equipment, and linear property are assessed using a regulated process. For information on the assessment of farmland, or industrial machinery and equipment, contact your municipality's assessor. For information on the assessment of linear property, contact the linear property assessment branch of the Government of Alberta at 780-422-1377.

How do I get information about my property?

You can contact the office that prepared your assessment. You are entitled to receive all documents, records and other information about your property that the assessor has in the assessor's possession or under the assessor's control such as:

- information about the parcel of land including legal description, civic address, the use of the land, the size of the parcel of land, etc.
- information about the improvements including classification and type of improvement, interior and exterior characteristics, such as number of rooms, quality, size or measurement of any improvements, physical condition, site improvements, etc.
- key factors, components and variables of the valuation model applied in preparing the assessment of property including site area, ancillary site improvements, location, physical condition, and adjustments for time, and
- property-related information including building permit information, assessment related inspection reports, and sales information.

You are also entitled to receive a summary of information on properties that are similar to yours such as:

- a description of the parcel of land and any improvements, to identify the type and use of the property
- the size of the parcel of land
- the age and size or measurement of any improvements, and
- the key factors, components and variables of the valuation model applied in preparing the assessment of property.

Note: *Improvement means a structure, any thing attached or secured to a structure, a designated manufactured home, and machinery and equipment.*

How do I check my assessment?

Review your property information to make sure the description of your property is accurate. This is an important step. If you believe information about your property is not correct, arrange a meeting with the assessor. Discuss any problems that might affect your property's value (for example, a major structural problem such as a cracked foundation).

Find out if these problems were taken into account when your assessment was prepared. The assessor can re-inspect your property and correct the information if necessary. **If the assessor agrees that the original assessment notice is not accurate, a new assessment notice can be issued.**

You can also compare your assessment with other assessments of similar properties in your neighbourhood. Talk with a professional appraiser, assessor, or realtor who can estimate your property's comparative value in the current market.

Tip: Your municipality may have comparative value information available online.

Tip: Although you have 60 days in which to file a complaint, you should contact your assessor as soon as possible to avoid delays in getting your information.

What do I do if I disagree with my assessment?

If you think your property assessment is not correct, you can file a complaint to an assessment review board. If you decide to file a complaint you must complete a complaint form.

The date by which you must file your complaint, and the person to whom you send the complaint form, is shown on your assessment notice.

If your municipality has established a complaint filing fee, the fee must be paid at the time your complaint is filed or the complaint will not be valid.

Tip: Contact your municipal office to get a copy of the complaint form.

Who will hear my complaint?

An assessment review board hears complaints about assessment. There are two types of assessment review boards that will hear complaints depending on the type of property:

Local Assessment Review Board (LARB) – Members of this board are appointed by the municipality to hear assessment complaints about farmland and residential property with up to three dwelling units.

Composite Assessment Review Board (CARB) – Two members of this board are appointed by the municipality and one member is appointed by the Minister of Municipal Affairs. This board hears complaints about residential property with four or more dwelling units and non-residential property.

Tip: The assessment review board clerk will notify you of the date, time, and place of the hearing.

How do I prepare for a hearing?

Your goal is to demonstrate to the review board that the assessment on your property is not a fair estimate of its value when compared to the assessment of similar properties in your neighbourhood.

Similar properties rarely sell for the same price. However, the sale prices for similar properties will likely fall within a range of prices. The estimated assessed value of your property should be within that range.

The following information will help you present your case:

- Alberta Municipal Affairs' detailed guide, Preparing for your assessment complaint hearing (available on our website)
- Sales records from similar properties
- Appraisals or assessments of similar properties
- Repair estimates (where applicable) from a reputable contractor, and
- Photographs of your property and similar properties.

You and the assessor are required to exchange information and evidence before the hearing. There are timelines for providing this information and evidence. Information regarding the matters for a complaint, timelines for information exchange, and important notices can be found on the back of the complaint form.

You may hire someone to represent you at the hearing, or you may bring a friend or family member to assist you. If you hire a person to represent you at the hearing, you must complete an agent authorization form and submit it with your complaint form. If you have hired a person to represent you after the complaint form has been filed, you must submit the agent authorization form to the assessment review board clerk before the hearing of your complaint.

Tip: Contact your municipal office if you have questions about the process and timelines.

Tip: Contact your municipal office for a copy of the agent authorization form.

What happens the day of the hearing?

When your hearing starts, you will be asked to present your case to the review board. You will present any supporting information and evidence, such as documents, photographs, etc., and have any witnesses speak on your behalf. Remember that any evidence or witness testimony must be disclosed to the assessor prior to the hearing.

After your case is presented, the assessor may question you or your witnesses on the information or evidence that was presented.

Then, the assessor will present his/her case in defence of the assessment. After the assessor's case is presented, you may question the assessor or the assessor's witnesses on the information that was presented.

The review board members may ask questions at any time during the hearing.

At the end of the hearing, you and the assessor will be asked to summarize your presentations.

When will a decision be made regarding my case?

The assessment review board must provide you with a written decision within 30 days of the end of the hearing.

What if I am not happy with the decision of the review board?

If you disagree with the decision of your assessment review board, you may make application for leave to appeal to the Court of Queen's Bench of Alberta on a point of law or jurisdiction.

Tip: If you are considering an appeal to the court, contact the assessment review board for the records of the hearing.

Where can I find more information?

Contact your municipal office at the address printed on your property assessment notice.

You may view and print the following information booklets and documents from the Alberta Municipal Affairs, Assessment Services Branch, website at:

http://municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_publications.cfm

- *Filing a property assessment complaint hearing and preparing for your hearing*
- *Guide to property assessment and taxation in Alberta*
- *Access to Property Assessment Information*
- *Assessment Review Board Complaint Form*
- *Assessment Complaints Agent Authorization*

or, contact us at:

Alberta Municipal Affairs
Assessment Services Branch
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta T5J 4L4

Telephone: (780) 422-1377

Fax: (780) 422-3110

You can reach Municipal Affairs toll-free by dialing 310-0000, then (780) 422-1377

E-mail: lgsmail@gov.ab.ca

Also, visit our website at: <http://municipalaffairs.alberta.ca/index.cfm>

You may view or purchase copies of the *Municipal Government Act* and Alberta regulations from the Queen's Printer Bookstore.

Call the bookstore toll-free at 310-0000, then (780) 427-4952, or visit the website at: http://www.qp.alberta.ca/Laws_Online.cfm



ISBN 0-7785-4996-8 (Online Version)