



# Assessment Complaints

## Assessment Review Board

The Assessment Review Board (ARB) is an impartial board appointed by Town Council. Board members are not employees of the Town of Valleyview.

The purpose of the Board is to ensure that your current year's assessment is fair and equitable compared to other similar properties within the Town.

The Government of Alberta introduced a single system of assessment complaints for the entire province in 2010. This means the complaint process changed as a result of amendments to the *Municipal Government Act*, R.S.A. 2000, c. M-26 and *Matters Relating to Assessment Complaints Regulation AR 310/2009*.

### Highlights of the Legislation:

You have 60 days between the mailing date of your assessment notice and the date complaints are due. Use this time to speak to your assessor. If an error is found, the assessor may amend your assessment prior to you filing a complaint.

**A complaint form** and **agent authorization** form must be used and filled out completely.

Timelines have been created for scheduling of hearings and disclosure requirements.

A **Local Assessment Review Board (LARB)** will hear matters that are shown on an assessment notice for residential property with three or fewer dwelling units and farmland.

A **Composite Assessment Review Board (CARB)** will hear all other matters.

Decision requirements of both the Local Assessment Review Board and the Composite Assessment Review Board are specifically outlined.

Appeals of decisions of both the Board are now only to the Alberta Court of Queen's Bench. There is no longer a right to appeal to the Municipal Government Board.

**It is important to talk to your assessor before filing a complaint. Every year most concerns are resolved before complaints reach the Assessment Review Board. Call the Town Office at 780-524-5150 to arrange a meeting with the assessor. If an error is found, assessors are able to make changes to your assessment before you file a complaint.**

If you decide to file a complaint, please ensure your complaint form includes all reasons for appealing. The Assessment Review Board cannot consider matters not included on your form. The Board also cannot make decisions concerning your rate of taxation, nor can it help you obtain Town services.

## What can I file a complaint about?

Your complaint may be about any of the following matters, as shown on an assessment notice:

- an assessment
- an assessment class
- an assessment sub-class
- the type of property
- the type of improvement
- whether the property or business is assessable
- whether the property or business is exempt from taxation under Part 10 of the Municipal Government Act
- school support\*
- the description of a property or business\*
- the name and mailing address of an assessed person or taxpayer\*

\* To eliminate the need for you to file a complaint and attend a board hearing, corrections to these matters can be made by calling the Town Office at 780-524-5150.

**You do not have the right to make a complaint about any tax rate or past assessment years.**

## How do I file a complaint?

The complaint form and the correct and entire filing fee must be received no later than the final date for complaint shown on the assessment notice or the complaint is not valid and the Board will not hear the complaint.

A valid complaint must include:

- specific reasons you think the information shown on the assessment notice is incorrect. Stating only that the assessment is too high or incorrect is not sufficient.
- The requested assessed value
- Mailing address of the complainant
- Roll number and property address for property complaints
- Premises identifier, business location and business name for business assessment complaints
- Contact information including telephone number where you can be reached on weekdays
- Payment of the required filing fee

If a complaint is filed by an agent, the complaint form must be accompanied by a completed agent authorization form.

Filing fees are charged per roll number. The fee will be refunded if the Board makes a decision in your favour or the Assessor reduces the assessment as part of an agreement with you.

### Complaint Fee:

Residential (3 or fewer dwellings) & Farmland \$50.00 per roll number

Residential (4 units or more) and Non-Residential	<u>Assessed Value</u>	<u>Filing Fee</u>
	\$0 - \$200,000	\$ 50.00/roll number
	\$200,001-\$500,000	\$100.00/roll number
	\$500,001-\$1,000,000	\$250.00/roll number
	\$1,000,001 and over	\$500.00/roll number