

Where do I start?

Contact your Assessor

Before filing a complaint we encourage you contact your Assessor to ensure you and the Assessor are clear on the evaluation process and that the details of the property are accurate.

File an Assessment Complaint

If you are unable to resolve your property assessment concerns with the Assessor you must provide the following to file an Assessment Complaint:

- Complete an Assessment Review Board Complaint Form **in full**.
- Provide a copy of your tax notice.
- Provide any other supporting documents or forms, and
- Pay the appeal fee.

RESOURCES

Filing a Property Assessment Complaint and Preparing for Your Hearing Guide

<http://www.municipalaffairs.alberta.ca/documents/as/Filing%20a%20property%20assessment%20complaint%20and%20preparing%20for%20your%20hearing.pdf>

Matters Relating to Assessment Complaints Regulation 201/2017 (MRAC):

https://kings-printer.alberta.ca/documents/Regs/2017_201.pdf

IMPORTANT

Please ensure your Assessment Review Board Complaint Form is filled out **in full** and all necessary documentation is included:

- Assessment and/or Tax Notice
- Appeal Fee
- Any additional supporting documents
- Agent Authorization Form (if applicable)

Complaints filed with an incomplete form, submitted after the appeal deadline, or without the required fee are invalid.



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Filing an Assessment Complaint

WHAT IS AN

ASSESSMENT APPEAL?

To ensure property owners have a voice in the property assessment system, the *Municipal Government Act* has set out a complaints and appeals system for property owners who have concerns about their property's assessment.

The assessment complaints and appeal process requires you to file a complaint with your municipality's assessment review board.

The deadline to appeal can be found on your assessment notice.

WHAT IS THE ROLE OF THE ASSESSMENT REVIEW BOARD?

The Assessment Review Board is responsible for adjudicating complaints regarding property assessments. During the hearing they receive evidence and arguments from the parties, and make decisions while applying the law to every complaint.

Boards receive support and policy direction from the Province of Alberta to ensure fair application of the law to all Albertans.

WHO WILL HEAR MY COMPLAINT?

Assessment Complaints are heard by members of an Assessment Review Board.

The panel for Local Assessment Appeals are comprised of 3 Board Members, and Composite Assessment Appeals are comprised of 1 appointed member from the Land and Property Rights Tribunal and 2 Board Members.

Board Members are subject to principles of natural justice and must be free from bias or conflict of interest.



WHAT CAN I EXPECT AT MY HEARING?

The Assessment Review Board acts much like a judge in a trial and lets the parties make their own cases as they see fit.

Board Members may ask questions, but these are generally to clarify points made by each party rather than to fill in major gaps in the evidence presented.

You must bring 1 copy of your disclosure to the Hearing, this is in addition to the copies filing with your disclosure.

If you do not attend the hearing, the Board may proceed in your absence.

HOW CAN I BE PREPARED?

To ensure that all your evidence is heard by the Assessment Review Board, present your evidence in writing prior to the hearing in the disclosure process.

The Complainant and Assessor (the Respondent) are required to disclose evidence to each other within the legislated time frames, which can be found on your Notice of Hearing.

The Board must not hear any evidence that was not included in your disclosure documents, provided prior to the hearing.

For more information check out the **RESOURCES** page of this brochure.

WHAT IF I AM CONCERNED ABOUT MY PROPERTY TAXES, NOT MY ASSESSMENT?

Assessment Review Boards do not have jurisdiction to address concerns regarding your municipal property taxes, tax rate, tax bill, etc.

If you have concerns about your municipal property taxes or tax rate please contact your municipal office or elected officials for more information.