

Is your property assessment fair and accurate?

How is my property assessed?

In Alberta, residential and most commercial property is assessed using the market value approach.

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.

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.

Your property's market value is determined from a range of probable selling prices, not a specific selling price.

Note: Agricultural properties are not assessed using the market value approach. For information on agricultural property assessments, contact your municipality's assessor.

What do I do if I disagree with my assessment?

There are three formal levels of complaint / appeal for market value assessments in Alberta.

First level: Assessment Review Board (ARB) – Members of this board are appointed by the local municipality to hear assessment complaints.

Second level: Municipal Government Board (MGB) – Members of this board are appointed by the province to hear appeals on ARB rulings.

Third level: Court of Queens Bench – This is a judicial review by the courts for an error of law or jurisdiction.

How do I check my assessment?

First, contact the office that prepared your assessment. Ask to review your property record to make sure the description of your property is accurate.

This is an important step. The assessor can inspect your property and correct the assessment if necessary. If the assessor agrees the original notice is not accurate, a new notice can be issued.

Arrange a meeting with the assessor. Discuss any problems that might affect your property's value (for example, a leaking roof, cracked foundation). Find out if these problems were taken into account when your assessment was prepared.



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 value in the current market.

You can file a complaint with your local ARB if you think your property assessment is not correct. Your complaint must be filed at the address shown on your assessment notice no later than the date shown on that notice.

If your municipal council has established a filing fee, you will have to pay it within the required time or the complaint will not be accepted.

How do I prepare for an ARB or MGB hearing?

Your goal is to show proof to the board that the assessment on your property is not a fair estimate of the price your property would sell for on the market, or a fair estimate when compared to properties of similar value.

Remember, market value is not defined as the exact selling price of a property, but the most reasonable selling price.

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

The following information will help you present your case:

- ❖ Alberta Municipal Affairs' detailed guide – *Preparing for Your Assessment Complaint or Appeal Hearing*
- ❖ Sales records from similar properties
- ❖ Appraisals or assessments of similar properties
- ❖ Repair estimate from a reputable contractor
- ❖ Photographs

You and the assessor are required to exchange information and evidence before the hearing. You may want to attend a hearing beforehand to see how the process works.

You may hire someone to represent you at the hearing (for example, a tax agent or a lawyer) or you may bring a friend or family member to assist you. Contact your municipal office if you have questions about the board's process and timelines. Speak to the clerk before your hearing to find out when to file your case information with the board.

What happens the day of the hearing?

When your hearing starts, you will be asked to present your case first. You may want to speak to the board, have witnesses speak, use letters and photographs, etc.

During the hearing, the assessor or the assessor's lawyer may question you or your witnesses.

After you present your information, the assessor will defend the assessment.



You may ask questions about the information the assessor presents. The board members may ask questions at any time.

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

When will a decision be made regarding my case?

The board may announce its decision at the end of the hearing, or it may inform you of its decision at a later date. A written decision will also be mailed to you. If you want written reasons for the decision, request them before the hearing ends.

What if I am not happy with the ARB's decision?

You can appeal to the MGB. In Alberta, you have 30 days after the ARB's written decision is sent to you in which to file an appeal with the MGB.

Where can I find more information?

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

Contact the MGB for information on how to file an appeal with the board.

Telephone toll-free: 310-0000, then (780) 427-4864.

You may view and print – *Preparing for Your Assessment Complaint or Appeal Hearing* from the Alberta Municipal Affairs, Assessment Services Branch, website at:

www.municipalaffairs.gov.ab.ca/as_gen_info.htm

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

Also, visit our website at: www.municipalaffairs.gov.ab.ca

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:

www.qp.gov.ab.ca/index.cfm

