

TOWN OF VIKING TAX ASSESSMENT COMPLAINT PROCEDURE

If you have any questions or concerns about your property assessment, please contact Wainwright Assessment Group Ltd. as soon as possible at (780)842-5002.

You are entitled to see or receive information about how the assessor prepared the assessment of your property. For a copy of the Guide to Property Assessment and Taxation in Alberta, please visit Alberta Municipal Affairs website at http://municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_publications.cfm

If, after reviewing your assessment with the Assessor, you still believe that your assessment or the assessment of another property is unfair or incorrect, you may file a written complaint to the Clerk of the Assessment Review Board.

Please note the following requirements when filing your assessment complaint;

- a) The complaint must be made on the official Complaint Form
- b) You may not complain about your taxes. You may only complain about your assessment, class of assessment, type of property, or other information on your assessment notice that is not the amount of your taxes.**
- c) All sections of the Complaint Form must be completed by the complainant or agent. If your Complaint Form is incomplete, it may be considered invalid and the Assessment Review Board may not hear your complaint. If you have any questions, please contact the Town Office at 780-336-3466.
- d) If you wish to have another person file the Complaint Form on your behalf, you must complete an Agent Authorization Form. Your agent may do any one or more of the following:
 - i) File the complaint on your behalf,
 - ii) Discuss the matters of the complaint with the assessor,
 - iii) Reach an agreement with the assessor to correct the matter under complaint,
 - iv) Withdraw the complaint,
 - v) Prepare for the Assessment Review Board hearing,
 - vi) Represent you at the Assessment Review Board hearing.

Please note that your agent is not authorized to obtain information about your assessment from the assessor. You must obtain this information yourself.

- e) You must confirm that you have discussed your complaint first with the Town's assessor, and specify the outcome of this discussion. If you have not discussed your complaint with the Assessor, you must indicate on the Complaint Form why the discussion did not take place.
- f) You must include the required assessment complaint fee when you submit the complaint form, cheque made payable to the Town of Viking. The assessment complaint fee is:
 - i) \$25.00 for each property that is a farmland property or a residential property with 3 or fewer dwelling units;
 - ii) \$75.00 for each property that is non-residential property (other than linear property), machinery and equipment property, or residential property with 4 or more dwelling units.
- g) If the Assessment Review Board makes a decision in your favor, the complaint fee will be refunded.
- h) The completed Complaint Form and applicable assessment complaint fee must be received by the Clerk of the Assessment Review Board no later than the date indicated on your assessment notice.**
- i) A complaint against your property assessment does not exempt you from paying taxes on time or from late payment penalties. Please pay your taxes on time. If your complaint is successful, the adjustment will be applied to your tax roll. Refund request must be made in writing.**
- j) For additional information regarding filing a property assessment complaint, visit Alberta Municipal Affairs website at http://municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_publications.cfm

The Complaint Form may be mailed to the Clerk of the Assessment Review Board at Town of Viking, Box 369, Viking, AB T0B 4N0 or hand-delivered to 4920 – 53 Avenue, Viking, AB.

If your complaint is accepted, you will be notified in writing of the date of Assessment Review Board hearing.

Evidence to be presented to the Board must be submitted prior to the hearing date. For further information regarding filing a property assessment complaint and preparing for the hearing, visit Alberta Municipal Affairs website at

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

A decision regarding your complaint must be made by the Assessment Review Board prior to December 31st of the year in which you made your complaint.



Assessment Review Board Complaint

Municipality: Town of Viking	Tax Year
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Section 1 Notice Type

Assessment Notice: <input type="checkbox"/> Annual Assessment <input type="checkbox"/> Amended Annual Assessment <input type="checkbox"/> Supplementary Assessment <input type="checkbox"/> Amended Supplementary Assessment	Tax Notice: <input type="checkbox"/> Business Tax <input type="checkbox"/> Other Tax (excluding property tax and business tax) _____ Name of Other Tax	
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Section 2 Property Information	Assessment Roll or Tax Roll Number
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Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Address:

Property Type

<input type="checkbox"/> Residential Property with 3 or fewer dwelling units	<input type="checkbox"/> Farmland	<input type="checkbox"/> Machinery & Equipment
<i>(check all that apply)</i> <input type="checkbox"/> Residential Property with 4 or more dwelling units	<input type="checkbox"/> Non Residential Property	

Business Name: (if pertaining to business tax)	Business Owner(s)
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Section 3 Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint?
 Yes No

NOTE: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company)

Mailing Address (if different from above)	City/Town	Province	Postal Code
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Telephone Number (include area code)	Fax Number (include area code)	Email Address
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If applicable, please indicate any date(s) that you are not available for hearing

Section 4 Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

1
 2
 3
 4
 5
 6
 7
 8
 9
 10

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

If information was requested from the municipality pursuant to sections 299 or 300 of the *Municipal Government Act*, was the information provided? Yes No

Section 5 Reason(s) for Complaint

Note: An assessment review board must not hear any matter in support of an issue that is not identified on the complaint form

- The reasons for a complaint must accompany the complaint form, including:
- What information shown on an assessment notice or tax notice is incorrect;
 - In what respect that information is incorrect, including identifying the specific issues related to the incorrect information that are to be decided by the assessment review board, and the grounds in support of these issues;
 - What the correct information is;
 - If the complaint relates to an assessment, the requested assessed value.

Requested assessed value: _____

- (a) include a statement that the complainant and the respondent have discussed the matter for complaint, specifying the date and outcome of that discussion, including the details of any issues or facts agreed to by the parties, **or**
- (b) Include a statement, if the complainant and respondent have not discussed the matters for complaint, specifying why no discussion was held.

Note: if necessary, additional pages or documentation required to complete this section may be submitted with this complaint form

Section 6 Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint. If the assessment review board makes a decision in favor of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor and the complaint is withdrawn prior to the hearing the filing fee will be refunded.

Section 7 Complainant Signature

Signature	Printed Name of Signatory Person and Title	Date (mm/dd/yyyy)
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Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are INVALID.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Is the required information included on or with the complaint form?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Was the required filing fee included?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Was a properly completed authorization form attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Complaint to be heard by:	<input type="checkbox"/> LARB	<input type="checkbox"/> CARB	Date Received _____

MATTERS FOR A COMPLAINT

A complaint to the assessment review board may be about any of the following matters shown on an assessment notice or on a tax notice (other than a property tax notice)

1. the description of the property
2. the name or mailing address of an assessed person or taxpayer
3. an assessment amount
4. an assessment class
5. an assessment sub-class
6. the type of property
7. the type of improvement
8. school support
9. whether the property or business is assessable
10. whether the property or business is exempt from taxation

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.

A complaint fee is required by Town of Viking. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARDS

A Local Assessment Review Board will hear complaints about residential property with 3 or fewer dwelling units, farm land, or matters shown on a tax notice (other than a property tax notice).

A Composite Assessment Review Board will hear complaints about residential property with 4 or more dwelling units or non-residential property

DISCLOSURE

Disclosure must include:

All relevant facts supporting the matters of complaint described on this complaint form.

All documentary evidence to be presented at the hearing.

A list of witnesses who will give evidence at the hearing.

A summary of testimonial evidence.

The legislative grounds and reason for the complaint.

Relevant case law and any other information that the complainant considers relevant.

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 5 days before the scheduled hearing date.

For a complaint about an assessment -Local Assessment Review Board:

Complainant must provide full disclosure at least 21 days before the scheduled hearing date

Respondent must provide full disclosure at least 7 days before the scheduled hearing date.

Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - Composite Assessment Review Board:

Complainant must provide full disclosure at least 42 days before the scheduled hearing date

Respondent must provide full disclosure at least 14 days before the scheduled hearing date.

Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed:

Information that has not been disclosed will not be heard by the assessment review board; and

Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed. Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A Composite Assessment Review Board may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

An assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

The assessment review board clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints* Regulation

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460 as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.



Assessment Complaints Agent Authorization

SECTION 1 Assessed Person/Taxpayer Information	Tax Year	
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Assessed Person(s) or Taxpayers(s) (if the assessed person or taxpayer is a company, enter the complete legal name of the company)
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Business Name (if pertaining to business tax)	Business Owner(s)
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SECTION 2 Municipal and Property Information	(for linear property go to Section 3)
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Municipality: Town of Viking	Assessment Roll or Tax Roll Number
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Property Address	Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)
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Property Type Residential Property with 3 or less dwelling units Farmland Machinery & Equipment
(check all that apply) Residential Property with 4 or more dwelling units Non Residential Property

SECTION 3 Agent Information

Note: Agent means a person or company who for a fee or potential fee acts for an assessed person or taxpayer during the assessment complaint process or at a hearing before an assessment review board or the Municipal Government Board.

Agent name	Contact Name (if different) and Position Held
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Mailing Address (if different from above)	City/Town	Province	Postal Code
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Telephone Number (include area code)	Fax Number (include area code)	Email Address
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SECTION 4 Acknowledgement and Certification

By signing below, I acknowledge and certify that:

1. I am the assessed person or taxpayer identified in section 1, or a legally authorized officer of the assessed person or taxpayer.
2. To initiate the processing of this agent authorization, I am attaching this agent authorization form to:
 - (a) the complaint form if the agent is authorized to file the complaint on my behalf, or
 - (b) a letter, signed by me on my personal or company letterhead, and the letter is submitted to the municipality's assessment review board clerk or to the Municipal Government Board administrator, as the case may be, before the hearing of the complaint.
3. I provide authority to the agent, as identified in section 3, to represent the assessed person or taxpayer, identified in section 1, to:
 - (a) file a complaint on behalf of the assessed person or taxpayer for the property described on this form,
 - (b) discuss the issues or matters of the complaint with the municipality's assessor (or the assessor designated by the Minister for linear property),
 - (c) prepare and submit disclosure regarding the complaint,
 - (d) represent the assessed person or taxpayer at hearings before the assessment review board (or before the Municipal Government Board for linear property),
 - (e) reach an agreement with the assessor to correct a matter under complaint, and
 - (f) to withdraw the complaint at any time.
4. I understand that the assessed person or taxpayer continues to be subject to all provisions required by the *Municipal Government Act* and its attendant regulations, and any authorization of agency is not a substitute for any of those provisions.
5. I understand that this document does not act as an authorization of agency for the purposes of Section 299 or Section 300 of the *Municipal Government Act*.
6. I understand that the assessed person or taxpayer is liable for any costs awarded against the agent by an assessment review board (or by the Municipal Government Board for linear property), or for any change in assessment that may result from a hearing.
7. I understand that this authorization is only applicable to the tax year entered on this form.
8. The agent has disclosed the qualifications, professional designations, certifications, or affiliations of the agent, if any, with respect to the property assessment or appraisal.
9. I may revoke authorization at any time in writing to the assessment review board clerk, or the Municipal Government Board administrator.

 Signature of the Assessed Person or Taxpayer Printed Name of Signatory Person and Title Date (mm/dd/yyyy)