

Assessment Complaint Procedure

Assessment notices will be mailed to each landowner June 30 of each taxation year. If you have any questions or concerns about your property assessment, please contact the Town of Tofield as soon as possible at (780) 662-3269.

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. If your Complaint Form is incomplete, it may be considered invalid and the Assessment Review Board may not hear your complaint. If you are unsure how to complete the Complaint Form, please contact the Town Office at 780-662-3269.
- d) If you wish to have another person file the Complaint Form on your behalf, you must complete an Agent Authorization Form. Click here to download the 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. The assessment complaint fee is:
 - i) Local Assessment Review Board (LARB) \$50.00;
 - ii) Composite Assessment Review Board (CARB) \$250.00.
- 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 <u>must</u> 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 <u>not</u> exempt you from paying taxes on time or from late payment penalties. Please pay your taxes on time. If your complaint is successful, your taxes will be adjusted.
- 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.
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The Complaint Form must be submitted to the Clerk of the Assessment Review Board at Town of Tofield, Box 30, Tofield, AB, TOB 4JO or hand-delivered to 5407 – 50 Street, Tofield, AB. LAST DATE OF ACCEPTED COMPLAINTS IS SHOWN ON THE FRONT OF YOUR NOTICE; **NO POSTMARKED COMPLAINTS WILL BE ACCEPTED.** Please call in advance if you wish to make an appointment with Clerk.

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 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.