

When will I know how much I am paying in taxes?

You will receive your 2024 annual tax bill after Council determines the final tax rates. Your tax bill represents your share of the municipality's revenue requirement and your share of the provincial education tax.

When must I pay my taxes?

It is important to note that your 2024 taxes cover the period of January 1, 2024 to December 31, 2024. This means a couple of different payment options are available to you:

1. You may take advantage of the municipality's monthly payment plan that spreads the tax payment out over the year.* The monthly payments for the first half of 2024 are based on 2023 taxes. The installments for the balance of the 2024 calendar year are adjusted to reflect the finalized tax bill mailed to you. If you wish to sign up now for the Monthly Tax Payment Plan and pay your 2024 taxes in monthly installments by automatic bank withdrawal, contact your municipality.
2. Alternatively, you can wait for your final tax bill to come and choose to pay your property taxes in a lump sum by the date specified on your tax notice.

* Please contact your municipal office to determine if a monthly payment option is available in your community.

Capital Region Assessment Services Commission
11810 Kingsway Avenue
Edmonton, Alberta T5G 0X5
Website: www.crasc.ca
Email: info@crasc.ca

Assessment Contacts

Alberta Beach
(780) 924-3181

Barrhead (Town)
(780) 674-3301

Bon Accord
(780) 921-3550

Castle Island
(780) 967-0271

Devon
(780) 987-8304

Golden Days
(780) 586-2494

Island Lake
(780) 967-0271

Kapasiwin
(780) 914-0097

Lamont (County)
(780) 895-2233

Legal
(780) 961-3773

Mayerthorpe
(780) 786-2416

Mundare
(780) 764-3929

Onoway
(780) 967-5338

Poplar Bay
(780) 586-2494

Ross Haven
(780) 999-6654

Silver Sands
(587) 873-5765

Smoky Lake (County)
(888) 656-3730

Spruce Grove
(780) 962-2611

Sunrise Beach
(780) 967-0271

Swan Hills
(780) 333-4477

Waskatenau
(780) 358-2208

Whispering Hills
(780) 239-7323

Woodlands County
(780) 778-8400

Argentia Beach
(780) 586-2494

Betula Beach
(780) 797-3863

Burnstick Lake
(403) 304-5391

Cremona
(403) 637-3762

Fort Saskatchewan
(780) 992-6200

Grandview
(780) 586-2494

Island Lake South
(780) 239-7323

Lac Ste. Anne County
(780) 785-3411

Lamont (Town)
(780) 895-2010

Lesser Slave River
(780) 849-4888

Mewatha Beach
(780) 239-7323

Nakamun Park
(780) 967-0271

Parkland Beach
(403) 843-2055

Redwater
(780) 942-3519

Seba Beach
(780) 797-3863

Slave Lake
(780) 849-8000

South View
(587) 873-5765

Stony Plain
(780) 963-8582

Sunset Beach
(780) 239-7323

Val Quentin
(780) 446-1426

West Cove
(780) 967-0271

White Sands
(403) 742-4717

Yellowhead County
(800) 665-6030

Barrhead (County)
(780) 674-3331

Birch Cove
(780) 967-0271

Calmar
(780) 985-3604

Crystal Springs
(780) 586-2494

Fox Creek
(780) 622-3896

Gull Lake
(403) 748-2966

Itaska Beach
(780) 312-0928

Lakeview
(780) 797-3863

Larkspur
(780) 239-7323

Ma-Me-O Beach
(780) 586-2494

Millet
(780) 387-4554

Norris Beach
(780) 586-2494

Parkland County
(780) 968-8888

Rochon Sands
(403) 742-4717

Silver Beach
(780) 389-4409

Smoky Lake
(780) 656-3674

Spring Lake
(780) 963-4211

Sundance Beach
(780) 389-4409

Sunset Point
(780) 665-5866

Vilna
(780) 636-3620

Westlock
(780) 349-4444

Whitecourt
(780) 778-2273

Yellowstone
(587) 873-5765

Assessment Information for Residential Property Owners 2024

C.R.A.S.C.



What is market value assessment?

Market value is the amount that a property might be expected to realize if sold on the open market by a willing seller to a willing buyer.

The Alberta government requires all Alberta municipalities to update property values annually to reflect the **market value on 1 July of the previous year**, based on its **condition on 31 December of that previous year**.

Your assessment notice for 2024 shows the market value assessment of your property at July 1, 2023, based on its condition on December 31, 2023.

How is my property's market value determined?

Your property's assessed value is determined using similar criteria to those used by real estate agents, e.g.:

- Location
- Lot size
- Building size
- Age and condition of building
- Selling prices of similar properties in similar areas.

In order to maintain equity, similar properties should have similar assessed values.

If your building was only partially completed on December 31, 2023, your assessment reflects the value of the lot and the value of the building based on the percentage completed.

If you have any questions or concerns about your property assessment, please contact your municipal office.

What if I don't agree with this assessment?

You may make a formal complaint about your assessment. The deadline date for submitting your complaint is noted on your assessment notice.

Use this time to talk to your assessor about your questions and concerns (contact details available from your municipal office). If there is an error in the assessment, assessors are able to make changes to your assessment without your need to file a formal complaint.

It is important to talk to your assessor or visit **www.crasc.ca** before filing a complaint. Most concerns are resolved before complaints reach the Assessment Review Board.

How do I make a complaint?

Important information for filing a complaint:

1. There is a standard complaint form. It is available at the municipal office or at **crasc.ca**.
2. If you **hire** someone to represent you, you must also complete an agent authorization form.
3. You must fully provide all information requested by these forms. **An Assessment Review Board cannot hear any matters that are not listed on your complaint form.**
4. Your municipality likely charges a fee to file a complaint. You must pay this fee at the time of filing your complaint.
5. One original of your completed complaint form, agent authorization form if required, any other supporting documentation, and the applicable complaint fee must be filed with the Assessment Review Board at your municipal office no later than the time on the deadline date as shown on your assessment notice.
6. Each assessment roll number in dispute requires a separate fully completed set of complaint forms and fee.
7. Please thoroughly review the instructions on your complaint form.

How are my property taxes calculated?

Your property taxes are calculated by multiplying your assessed value by the "tax rate".

How your property assessment changed from the previous year compared to the average assessment change on all properties in the municipality **determines the change in the share you will pay of the municipality's property tax requirement.**

The "tax rate" is determined annually by your municipality's council. It includes the provincial education tax that the council has no control over.

Assessment/Tax Process



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.

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
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Section 1 - Notice Type

Assessment Notice: Annual Assessment Amended Annual Assessment Supplementary Assessment Amended Supplementary Assessment

Tax Notice: Business Tax Other Tax (excluding property tax and business tax)

Name of Other Tax _____

Section 2 - Property Information

Assessment Roll or Tax Roll Number _____

Property Address _____

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer) _____

Property Type (check all that apply) Residential property with 3 or fewer dwelling units Farm land Machinery and equipment
 Residential property with 4 or more dwelling units Non-residential property

Business Name (if pertaining to business tax) _____ Business Owner(s) _____

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 _____

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 11 12 13

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

Section 5 - Reason(s) for Complaint

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

A complainant must

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment. Requested assessed value: _____

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 panel makes a decision in favour 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

Date (mm/dd/yyyy)	Printed Name of Signatory Person and Title	Signature
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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 agent 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 Panel <input type="checkbox"/> CARB Panel

Date received _____

MATTERS FOR A COMPLAINT

A complaint to the assessment review board panel may be about any of the following matters, as shown on an assessment notice or on a tax notice:

- 1 the description of the property or business
- 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 under Part 10, but not if the exemption is given by an agreement under section 364.1(11) that does not expressly provide for the right to make the complaint
- 11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act
- 12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act
- 13 a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act

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.

If a complaint fee is required by the municipality, it will be indicated on the assessment notice. 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 BOARD PANELS

A local assessment review board panel 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 panel 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 7 days before the scheduled hearing date.

For a complaint about an assessment - local assessment review board panel:

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 panel:

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 an assessment review board panel.

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 Panel 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 panel must not hear any matter in support of an issue that is not identified on the complaint form.

The 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.