

**CAPITAL REGION ASSESSMENT SERVICES COMMISSION**  
**“CRASC”**  
**ASSESSMENT REVIEW BOARD “ARB” INFORMATION**  
**FOR MEMBER/PARTICIPANT MUNICIPALITIES**  
**DEALING WITH PROPERTY ASSESSMENT COMPLAINTS**  
**(Updated 22 March 2022)**

**1. INTRODUCTION:**

The assessment complaint process is governed by the *Municipal Government Act*, R.S.A. 2000, c. M-26 and *Matters Relating to Assessment Complaints Regulation*, 2018 AR 201/2017.

**2. TALK TO ASSESSOR:**

If a property owner has concerns regarding the assessed value of their property, they should be **strongly advised to talk to their assessor to try to resolve the issue.**

**The primary objective is to give the complainant and the assessor the maximum opportunity to come to agreement** and so avoid an official complaint, with its attendant costs to both the complainant and the municipality.

- a. Provide the complainant with a current year's version of CRASC's brochure "Assessment Information for Residential Property Owners".
- b. There is also an electronic "Assessment Enquiry Form" on the CRASC website that may be used by the complainant.
- c. Provide the complainant with your municipal assessor's contact information. Assessors can make changes to assessments.

Assessor's Name: Randy A ffolder  
Email: randy.affolder@telus.net  
Telephone: (780) 450-2406

- d. Direct the complainant to the Alberta Municipal Affairs website; "Municipal property assessment – Publications" for access to a range

of assessment and complaint information.

### **3. COMPLAINT FORM:**

If the matter is not resolved, and the complainant wishes to pursue the matter, then a complaint may be filed with your ARB. Complaint Forms are available on the Alberta Ministry of Municipal Affairs website ["Assessment Review Board Complaint Form"](#).

Print out a copy of the Complaint Form for the complainant. **USING THE FORM ON THIS WEBSITE WILL ENSURE YOU ARE USING THE MOST RECENT VERSION.**

**The complainant should take great care to disclose ALL information requested by Section 5 on the Complaint Form that they intend to rely on at the Hearing. If it is not on the Complaint Form, it will not be considered at the Hearing.**

### **4. AGENT:**

Should the complainant wish to use a **hired** Agent, then an official Agent Authorization Form must be completed. A family member, friend, etc. providing their services for **free** is not considered to be an agent. This form is available on the Alberta Ministry of Municipal Affairs website ["Assessment Complaints Agent Authorization Form"](#).

Print out a copy of the Agent Authorization Form for the complainant. **USING THE FORM ON THIS WEBSITE WILL ENSURE YOU ARE USING THE MOST RECENT VERSION.**

### **5. RECEIVING A COMPLAINT:**

One original of the Complaint Form and accompanying documents etc. must be filed with the ARB at the municipal office no later than the final filing date as noted on the Notice of Assessment.

A typical ARB complaint comprises the following:

- Complaint Form.
- Agent Authorisation Form - if applicable.

- Other Documentation supporting the complaint - if applicable.
- Required ARB Fee - see below for details.

In accepting an ARB Complaint,

**Finance Officer:**

the municipal staff member must check the form to ensure the following:

- The Complaint Form and other applicable documents etc. are being filed on time.
- The filing fee is included. (Municipality to generate a receipt).
- The Complaint Form and other applicable documents etc. have been **fully** completed.
- The Complaint Form is signed by the complainant.
- The Complaint Form is date-stamped to show date of receipt.
- Do NOT complete the Section entitled *Assessment Review Board Clerk Use Only*.

NOTE - The municipality should use its best efforts to work with the complainant to obtain fully and properly completed ARB complaint documentation. However, **ALL Complaints MUST ultimately be ACCEPTED** by the municipal office on behalf of the ARB, even if they appear to be invalid, incomplete or otherwise lacking.

If a complainant is complaining about multiple roll numbers, a separate Complaint Form package is normally required for each roll number. For this or any other unusual situations - please contact the ARB Clerk at CRASC for guidance.

## 6. FORWARD TO CRASC:

**PROMPTLY** upon receipt of each complaint, scan and email the following to CRASC at [arb@crasc.ca](mailto:arb@crasc.ca). (*IMPORTANT - Where the following documentation contains colour, the document should be scanned in colour.*)

- Complaint Form.
- Agent Authorization Form - if appropriate.
- All other documentation provided by the complainant accompanying the ARB Complaint Form.
- If applicable - copy of mailing or courier envelope showing when the complaint was dispatched and copy of mail/courier slips showing dates of despatch and delivery.
- Proof of payment of applicable complaint fee (copy of receipt)

- Copy of the assessment notice or combined assessment/tax notice that is the subject of the complaint.
- Confirmation that the complaint was received within the deadline for submission of complaints as noted on the assessment notice.

Retain the original documents, including any envelopes and courier slips at the municipal office for at least five years.

## **7. CONFIRMATION:**

Receive confirmation from CRASC that the emailed Complaint Form package has been received by CRASC.

If such confirmation is not received from CRASC within 7 days of sending forms to CRASC, contact CRASC to follow up.

It is essential that the municipality receives prompt confirmation of receipt of forms by CRASC. This ensures that forms do not go missing between the municipality and CRASC.

## **8. COMPLAINT FEES:**

All fees must be paid to the municipality at the time the signed Complaint Form is filed. The complainant's cheque should be made payable to the Municipality.

The actual fees to be charged are determined by Council resolution. You should enquire what fees are charged by your municipality.

## **9. WITHDRAWING COMPLAINT:**

The complainant may withdraw a complaint at any time by filing either a

- a. "Withdrawal of Assessment Complaint Form" (where no change in assessment takes place), OR
- b. "Withdrawal and Agreement to Correction of Assessment Complaint Form" (where a change in assessment is agreed with the assessor)

Copies of these forms are on the CRASC website at the addresses above.

The assessor is usually the person directly involved in having these forms completed and signed by the relevant parties.

## **10. FEE REFUNDS:**

The Complaint Fee MUST be refunded when:

- the hearing decision favours the complainant.
- prior to the hearing, the complainant withdraws a complaint upon agreement with the assessor to correct any matter or issue under complaint.

Your municipality may have a more liberal policy on refunds.

## **11. CRASC CONTACTS:**

### **ARB Clerk**

#### **Finance Officer, Manager:**

Gerryl Amarin

Address as below

Direct: 780 297 8185

Email: [gerryl.amarin@crasc.ca](mailto:gerryl.amarin@crasc.ca)

### **Main Office:**

Capital Region Assessment Services Commission

11810 Kingsway

Edmonton, AB, T5G 0X5

ARB email: [arb@crasc.ca](mailto:arb@crasc.ca)

Municipality Name (as shown on your assessment notice or tax notice)	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)
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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 less 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
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**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 matters 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 the 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 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**

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	Date received _____
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	

## 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 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

**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 BOARDS

A Local Assessment Review Board will hear complaints about residential property with 3 or less 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 an 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.