



Assessment Review Board Complaint

Municipality: TOWN OF TOFIELD

Tax Year

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

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

Property Address:

Property Type

- Residential Property with 3 or less dwelling units
- Residential Property with 4 or more dwelling units
- Farmland
- Non Residential Property
- Machinery & Equipment

(check all that apply)

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

Telephone Number

Fax Number

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

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.

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:

Large empty box for providing details of the complaint.

- (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 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)

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 deadline, or complaints without the required filing fee, are INVALID.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?

- Yes
- No

Is the required information included on or with the complaint form?

- Yes
- No

Was the required filing fee included?

- Yes
- No
- N/A

Date Received _____

Was a properly completed authorization form attached?

- Yes
- No
- N/A

Complaint to be heard by:

- LARB
- 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.

A complaint fee is required by the Town of Tofield, 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 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 7 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	
Assessed Person(s) or Taxpayers(s) (if the assessed person or taxpayer is a company, enter the complete legal name of the company)			
Business Name (if pertaining to business tax)		Business Owner(s)	
SECTION 2—Municipal and Property Information		(for linear property go to Section 3)	
Municipality: TOWN OF TOFIELD		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 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	
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone Number	Fax Number	Email Address	

SECTION 4—Acknowledgement and Certification
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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)
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