



Purpose of Assessment

Assessments are used to equitably distribute the tax burden amongst all properties according to their relative values.
(Assessed Value x Tax Rate = Property Tax)

How Your Property Was Assessed

Market based assessments use a valuation date of July 1, 2017 (land and buildings combined) and includes all items, which are assessable under the Municipal Government Act. Consideration is given for location, zoning, size, age, quality, condition, and special features of your property. Farmland, Linear, and M&E assessments are based on regulated rates. Assessments are based on the physical condition of your property as of December 31, 2017.

A change in your assessment could be as a result of a change in the building(s), depreciation, a change in the market value of land and building(s), a change of services abutting your property, or a physical change affecting your property.

Compare Your Assessment

The Property Assessment Roll is open for inspection by any property owner. You may wish to compare the details of your assessment with the assessment of similar properties. We welcome the opportunity to explain the assessment and will review any evidence which may indicate the assessment is not fair and equitable.

Disagree with your Assessment? Need Clarification?

Please call or visit the Assessment Department for an explanation and comparison with similar properties. If the assessor's explanation does not assure you that your assessment is fair, a written complaint to the Assessment Review Board may be made on or before the date noted on your assessment notice as the final date for complaint. The Assessment Review Board has the authority to review your assessment and direct the assessor to make amendments. Its function is to hear evidence as to whether or not your property is assessed on an equitable basis with similar properties.

Complaint Registration Fee

There is a registration fee for filing complaints to the Assessment Review Board. The fees are as follows:

Farmland	\$ 50.00
Residential	\$ 50.00
Non-Residential	\$100.00

The registration fee will be refunded if the Assessment Review Board makes a decision in favour of the complainant.

Grounds for Complaints

A person whose name appears on the Assessment Roll may complain to the Assessment Review Board in respect of:

- the description of the property or business
- the name and mailing address of an assessed person or taxpayer
- an assessment
- an assessment class
- an assessment sub-class
- the type of property
- the type of improvement
- school support
- whether the property is assessable
- whether the property or business is exempt for taxation

There is no right to make a complaint about any tax rate.

To File a Complaint

Provincial Legislation outlines the following process to file a complaint with the Assessment Review Board:

- You must complete and submit the Assessment Review Board **Complaint Form** to the Clerk of the Assessment Review Board **on or before the date noted on the front of your Tax/Assessment Notice as the final date for complaint.**
- An agent may file a complaint on your behalf if you, the assessed owner, complete an **Assessment Complaint Agent Authorization Form** and include it with the complaint.
- Your complaint **must** include the following:
 - indicate what information shown on the Tax/Assessment 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.

Please ensure your complaint form includes all reasons for appealing. The Assessment Review Board cannot consider matters not included on your form.

- Your complaint must include the appropriate **Complaint Registration Fee.**
- If you are appealing more than one property, a separate complaint form and complaint registration fee is required.

Forms are available at the County office or online at www.cypress.ab.ca.

Mail Complaints to:

Cypress County
Attention: Clerk of Assessment Review Board
816- 2nd Avenue
Dunmore, AB T1B 0K3

NOTE: The filing of a complaint does not extend the tax payment deadline nor waive the addition of penalties to unpaid taxes.

FOR FURTHER INFORMATION

Telephone: 403.526.2888
Fax: 403.526.8958

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