

2017 ASSESSMENT NOTICE

The Assessment Review Board:

The Government of Alberta introduced a single system of assessment complaints for the entire province starting in January, 2010. This means the complaint process has changed as a result of amendments to the Municipal Government Act, R.S.A. 2000, c. M-26 and Matters Relating to Assessment Complaints Regulation AR 310/09.

ASSESSMENT/COMPLAINT INFORMATION:

If you do not understand or you disagree with your assessment, contact an Assessor (Remember the 60 day time period for filing a complaint!!!)

Upon request and limited to the assessment for the current tax year, you are entitled to see or receive sufficient information about your property assessment, in accordance with Section 299 of the Municipal Government Act or, in regard to comparable properties, a summary of an assessment, in accordance with Section 300 of the Municipal Government Act, or both. To review your assessment details or compare to other properties, please phone and make an appointment to see one of our assessors (as listed below).

Assessment Inquiries: Morgan Strate
Benchmark Assessment Consultants
1-800-633-9012 OR 403-381-0535; or Cardston County at 403-653-4977.

There is a 60 day time period between the mailing of your Combined Assessment and Tax Notice and the date the complaints are due. The deadline for filing complaints is noted on your Combined Assessment and Tax Notice. If, after having discussed your assessment details with an assessor, you are still of the opinion that your assessment is incorrect, you may file a written complaint to the Assessment Review Board (see forms and steps below). Your complaint must set out in detail the reasons you feel the assessment is incorrect. The Clerk of the Assessment Review Board will schedule a hearing at which time you will have the opportunity to present evidence.

Complaint Inquiries: Clerk of the Assessment Review Board; Phone: 403-653-4977; E-mail: office@cardstoncounty.com

FORMS: Assessment Review Board Complaint, Application for Assessment Complaints Agent Authorization, Assessment Withdrawal Agreement

The steps to file an assessment complaint to the Assessment Review Board are as follows:

1. Each complaint must be set out on the prescribed form as set out in Schedule 1 of Matters Relating to Assessment Complaints Regulation (MRACR). Assessment complaint forms and Agent authorization forms are available at www.cardstoncounty.com or from the County Office. The form(s) must be filled out completely, including the reason(s) for a complaint (be prepared to present evidence at the hearing).
2. The appropriate fee(s) as set by Council under Section 481(1) of the Municipal Government Act must accompany the complaint form. **COMPLAINT FEES payable to the Cardston County**
3. The form(s) must be returned by the deadline specified on the front of the Combined Assessment & Tax Notice to:
Cardston County – Clerk of the Assessment Review Board
Location: 1050 Main St, Cardston Alberta, T0K 0K0
Mailing Address: PO Box 580, Cardston, Alberta T0K 0K0

Complaints with an incomplete complaint form, submitted after the filing deadline or without the required fee, are invalid.

If the Assessment Review Board makes a decision in your favour, the complaint fee will be refunded. If the complainant withdraws the complaint, in agreement with an assessor to make a correction regarding any issue or matter under complaint, the complaint fee will be refunded.

2017 TAX NOTICE

PAYMENT/PENALTY INFORMATION/PAYMENT OPTIONS

Payment Inquiries: Phone: 403-653-4977 Email: office@cardstoncounty.com

DUE DATE for tax payment is June 30 (or if the 30th falls on a weekend, the next business day).

- A tax payment that is sent by mail is deemed to have been received according to the Canada Post date stamped on the envelope.
- A tax payment that is made through a financial institution is deemed to have been received on the date stamped by the institution. (If you are making your payment on the due date, please check with your financial institution to ensure you meet the deadline for same day payment.)

Penalties:

Taxes that remain unpaid after the due date (as stated above) are subject to the following penalties:

July 1st: 5% on current Levy

January 1st: 5% on current Levy

March 1st: 12% on total balance owing

NOTE:

- Penalties are imposed under the authority of the Cardston County Tax Penalty By-law, passed pursuant to the Municipal Government Act.
- Receipts issued in acknowledgement of a cheque or other negotiable instrument shall be valid only when the amount of the cheque or instrument has been collected by the Cardston County.
- Any property on which the taxes are in arrears is liable to the tax recovery proceedings specified in the Municipal Government Act.
- Where taxes are paid by a mortgage company, the owner is responsible to ensure that the taxes are paid on time.
- An assessment complaint does not exempt you from paying taxes on time or from late payment penalties. If a complaint is successful, the adjustment will be applied to the tax roll. Refund cheques will be mailed out, when applicable.

Payment Options:

- Telephone or internet banking through your financial institution (your Roll # or Owner # (located under the Roll Number) is your account number).
- Mail (please make your cheque payable to Cardston County)
- In person at the County Office by cash, cheque or Interac (please check with your financial institution to ensure that your single transaction limit is sufficient).
- **Credit cards are longer accepted for payment of Property Taxes.**
When paying by mail or in person, return the tax notice or summary page(s) with your remittance.

OUR MAILING ADDRESS: Cardston County
PO Box 580
Cardston, AB T0K 0K0

OFFICE HOURS: Monday to Friday 8:30 a.m. to 4:30p.m.

LOCATION: 1050 Main St. Cardston AB T0K 0K0