SAMPLE: made-up home and figures. Not a real complaint.

Alberta Government

Assessment Review Board Complaint

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
City of Calgary	2027

Section 1 - Notice Type

Assessment Notice:
- [x] 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: 000000000

Property Address: 123 Sample Crescent SE, Calgary

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer): Plan 0000000, Block 1, Lot 23

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

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? [x] 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): Alex Example

Mailing Address (if different from above)	City/Town	Province	Postal Code
123 Sample Crescent SE	Calgary	AB	T2X 0X0

Telephone Number *(include area code)*	Fax Number *(include area code)*	Email Address
403-555-0100		alex@example.com

If applicable, please indicate any date(s) that you are not available for hearing: None

Section 4 - Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

[ ] 1 [ ] 2 [x] 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: 695,000

The assessed value of $770,000 is incorrect. The property is assessed at $385 per square foot of floor area. Five comparable detached homes in Sample Park, similar in size, age and lot, are assessed at a median of $347 per square foot. Across all 8 eligible comparables and with any one removed, the median indicates $691,000 to $695,000. The correct value is $695,000. See the attached evidence.

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
	Alex Example, owner	

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?	[ ] 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 agent authorization form attached?	[ ] Yes	[ ] No	[ ] N/A	
Complaint to be heard by:	[ ] LARB Panel	[ ] CARB Panel		

SAMPLE: made-up home and figures. Not a real complaint.

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.

SAMPLE: made-up home and figures. Not a real complaint.

CALGARY
ASSESSMENT REVIEW BOARD

WITHDRAWAL OF COMPLAINT

I, Alex Example, wish to acknowledge that I am the owner, or authorized
(Name)
agent of _____ acting on behalf of the owner, of the property or
(Company)
business located at:

Roll Number (Property): 000000000
or
Business Identifier (Business): _____

File Number: _____

Location Address: 123 Sample Crescent SE, Calgary

Hearing Date: _____

I wish to withdraw my complaint against the assessment for the assessment roll year of 2027.

Note: Complete all information.

_____ Alex Example

Authorization (Signature) *Authorization (Print Name)*

Date: _____