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

Your Result, and What to Do First

Fair Assessments Calgary | Prepared for Alex Example | 123 Sample Crescent SE | 2027 assessment

Assessed	Comparable homes indicate	One year of tax at stake
$770,000	**$691k to $695k**	**about $500**

Your home is assessed at $385 per square foot. Five comparable homes in Sample Park are assessed at a median of $347. Your home is 1% larger than the median comparable, which explains about $7,000 of the $70,280 gap. The other $63,000 is the rate. If the City agreed to $695,000, the upper end of the range, the saving would be about $500 for 2027 only.

Why this package includes a complaint

We only prepare a complaint when one year of tax at stake is at least $250. Below that, the package gives you the phone script and stops. Below $80, it tells you not to file. Your case is above both.

What the records say about outcomes

In 2025, 70% of 1,685 matched residential complaints ended with a lower assessed value, and most of those were agreements with the City, not hearing decisions. Our own comparison has not been shown to predict who wins better than that base rate. What you are paying for is a prepared, well-ordered process. An assessment can also rise: in 2025 this happened in 9 of 2,046 residential filings. No outcome is guaranteed.

The order to do things in

Step	Cost	When
1. Check the City's record of your home	Free	As soon as your notice arrives
2. Talk to the assessor (Customer Review Period)	Free	During the 67 days on your notice
3. File a complaint, only if step 2 does not resolve it	$50 City fee, $40 before January 31	Before the final date on your notice

There are three files. **sample-forms.pdf** holds the City's complaint form and withdrawal form, filled in for you. **sample-file-this.pdf** is your evidence, the only file you attach. This guide is for you; do not file it.

Step 1. Check the City's Record of Your Home

An error in the City's record (floor area, finished basement, garage, a suite that does not exist) is the strongest thing you can raise, and a corrected record carries into future years. An equity comparison like the one in your evidence usually applies to one roll year only.

Open your myTax property report on calgary.ca and compare it with your home. Note anything that is wrong.

You can also ask the City for the information it used to assess your home, under section 299 of the Municipal Government Act. The complaint form asks whether you made this request. Ask early, by phone through 311 or in writing, and keep a note of the date.

Write down what you find. You will use it in step 2.

What to check	Your home	City record
Above-grade floor area		
Basement finished?		
Garage (attached, detached, size)		
Secondary suite		
Anything else that looks wrong		

Step 2. Talk to the Assessor

Call 311 and ask to speak with the assessor for your property during the Customer Review Period. It costs nothing, and you can still file a complaint afterwards if you need to. Have sample-file-this.pdf open.

What to say

> *"My name is Alex Example. I'm calling about 123 Sample Crescent SE, roll number 000000000. It is assessed at $770,000, which is $385 per square foot. Five comparable homes in Sample Park are assessed at a median of $347. My home is 1% larger, and that explains about $7,000 of the difference. The remaining $63,000 is the rate. I can send you the comparison. Would you review it?"*

If step 1 turned up an error in the record, raise it first. It is the more important point.

During the call

The assessor may ask about your home, ask to inspect it, or offer a lower value. You do not have to answer an offer on the call. Ask for it in writing and take time to think.

Weighing an offer

Savings are for 2027 only. Next year's assessment starts fresh unless a record error is corrected.

If the City offers	Reduction	Estimated saving, 2027 only
$733,000	$37,000	$246
$714,000	$56,000	$372
$695,000	$75,000	$499

Estimates use the 2026 combined residential rate of 0.66499%. If you already filed and then settle, the City returns the filing fee, so getting the fee back is not by itself a reason to accept. Whether to accept is your decision.

Step 3. File a Complaint, Only If Needed

If the assessor does not change the value, file before the final date printed on your Assessment Notice. Filing takes about 15 minutes at arb.calgary.ca, signed in with your Calgary myID. Never share your password or access code with anyone, including us.

Your complaint form is already filled in: page 1 and 2 of sample-forms.pdf. Online, copy the same answers into the ePortal, listed below in its order. On paper, print the form, sign and date it, and submit it with the evidence and the fee as your notice directs.

What to enter

ePortal item	Enter
Assessment year	2027
Roll number	000000000
Property address	123 Sample Crescent SE, Calgary
Complainant	Alex Example (owner), with your own contact details
Matter	Assessment amount only. Tick another matter only if you found a real error in step 1.
Requested value	$695,000
Reasons	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 eight eligible properties, with any one comparable removed, and with the comparable that has a basement permit removed, the median ranges from $346 to $348 per square foot, which indicates $691,000 to $695,000. The correct value is $695,000, the upper end of that range. The subject is 1% larger than the median comparable, which accounts for about $7,000 of the $70,280 difference in assessed value. The remaining $63,000 is a difference in the rate applied. See the attached evidence.
Information requested under s.299?	Yes or no, as you did in step 1
Attachment	sample-file-this.pdf only, without a password
Fee	$50 or $40 before January 31 (2026 amounts; confirm on the ePortal)

If you found a record error, add it to the reasons in your own words. The Board can hear only the issues identified on the form. Sign and date the form yourself on the day you file; we leave both blank. Documents filed with the Board become public record.

After You File

If you settle with the assessor

Most 2025 complaints that ended in a lower value were settled by agreement with the City before any hearing. An agreement does not close your complaint on its own. It stays open and the hearing stays scheduled until you withdraw it. Withdrawing does two things:

What it does	Why it matters
Gets your filing fee back	The City returns the $50 ($40 if you filed before January 31) only if you reach an agreement with the assessor and withdraw before the hearing. If you withdraw without an agreement, the City keeps the fee. The rule is printed in Section 6 of the complaint form.
Cancels the hearing	Without a withdrawal, you are still expected to attend.

How to withdraw. In writing, at least 3 days before the hearing, in any one of three ways:

Way	What to do
ePortal	Sign in at arb.calgary.ca and withdraw the complaint there. This is the simplest if you filed online.
Email	Write to the Board at arb@calgaryarb.ca with your name, roll number (000000000) and file number, saying you withdraw your complaint.
Paper form	Use the Board's withdrawal form, page 3 of sample-forms.pdf, already filled in with your name, roll number, address and roll year. Add your file number and hearing date, then sign and date it.

Before you withdraw, ask the City to confirm the new value in writing. Keep a copy of that confirmation and of your withdrawal.

If it goes to a hearing

Task	When
File your evidence in the ePortal	By 11:59 p.m. on the disclosure deadline on your Notice of Hearing
Review the City's evidence	The day after it is due
Ask to change the hearing format (arb@calgaryarb.ca)	By the end of the day after the City's evidence is due
File a written reply (rebuttal), if you have one	At least 3 days before the hearing

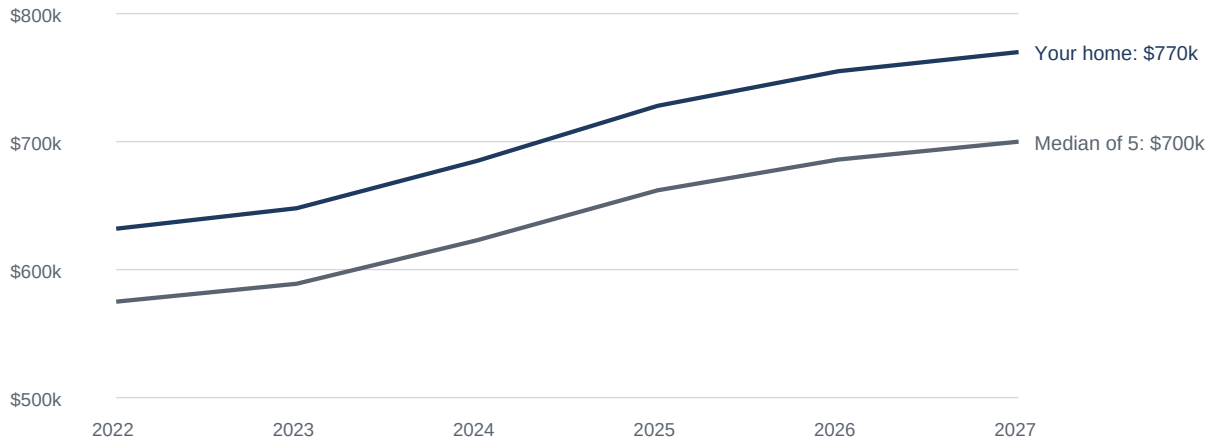
Hearings are held by video unless changed, and are recorded and open to the public. You present first, the City presents, each side may question the other, and each sums up.

Opening statement

> *"My name is Alex Example. I own 123 Sample Crescent SE. It is assessed at $385 per square foot. Five comparable homes in my community are assessed at a median of $347 per square foot, and across every variation of the comparable set the median stays between $346 and $348. I ask the Board to change the assessment to $695,000, the upper end of that range."*

Your Home's Value History

Your assessed value beside the median of the five comparable homes over six roll years. For your information; not part of the filing.



Roll year	2022	2023	2024	2025	2026	2027
Your home	$632k	$648k	$685k	$728k	$755k	$770k
Median of 5	$575k	$589k	$623k	$662k	$686k	$700k
Premium	10%	10%	10%	10%	10%	10%

What this shows

Your home has been assessed about 10% above the median of these five homes in every one of the six years. It is 1% larger than the median comparable, so size accounts for only a small part of that premium. The gap is steady, not a one-year jump.

Source: City of Calgary historical and current assessment rolls.

Key Dates

Date	What happens	Reminder from us
Notice date + 67 days	Customer Review Period ends	Email a week before
Before January 31, 2027	Reduced filing fee ends	Email
Final date on your notice	Last day to file	Email a week before and the day before
Notice of Hearing deadlines	Evidence and hearing dates	None. Watch for the notice
January 2028	New values published	Email with a free re-check

We cannot see whether you have filed, so ignore a reminder if you already have.

Help paying property tax

These do not change your assessment. City of Calgary Property Tax Assistance (calgary.ca/ptap), the Alberta Seniors Property Tax Deferral Program (alberta.ca/seniors-property-tax-deferral-program) and the City's monthly Tax Instalment Payment Plan are explained on our website.