



Province of Alberta

MUNICIPAL GOVERNMENT ACT

MATTERS RELATING TO ASSESSMENT AND TAXATION REGULATION

Alberta Regulation 220/2004

With amendments up to and including Alberta Regulation 184/2012

Office Consolidation

© Published by Alberta Queen's Printer

Alberta Queen's Printer
Suite 700, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952
Fax: 780-452-0668

E-mail: qp@gov.ab.ca
Shop on-line at www.qp.alberta.ca

Copyright and Permission Statement

Alberta Queen's Printer holds copyright on behalf of the Government of Alberta in right of Her Majesty the Queen for all Government of Alberta legislation. Alberta Queen's Printer permits any person to reproduce Alberta's statutes and regulations without seeking permission and without charge, provided due diligence is exercised to ensure the accuracy of the materials produced, and Crown copyright is acknowledged in the following format:

© Alberta Queen's Printer, 20__.*

*The year of first publication of the legal materials is to be completed.

Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

(Consolidated up to 184/2012)

ALBERTA REGULATION 220/2004

Municipal Government Act

**MATTERS RELATING TO ASSESSMENT
AND TAXATION REGULATION**

Table of Contents

1 Definitions

**Part 1
Standards of Assessment**

- 2 Mass appraisal
- 3 Valuation date
- 4 Valuation standard for a parcel of land
- 5 Valuation standard for improvements
- 6 Valuation standard for a parcel and improvements
- 7 Valuation standard for railway
- 8 Valuation standard for linear property
- 9 Valuation standard for machinery and equipment
- 10 Quality standards
- 11 When permitted use differs from actual use

**Part 2
Recording and Reporting
Property Information**

- 12 Duty to record information
- 13 Liability code
- 14 Duty to provide information to the Minister
- 15 Corrections or changes

**Part 3
Equalized Assessment**

- 16 Information provided by municipality under section 319(1) of Act
- 17 Preparation of equalized assessment
- 18 Limit on increases in equalized assessments
- 19 City of Lloydminster

**Part 4
Assessment Audits**

- 20 Assessment audits

**Part 5
Property Tax Exemption for
Residences and Farm Buildings**

- 21 Definitions
22 Exemptions from property tax
23 Exemptions-Strathcona County
24 Exemptions-Wood Buffalo
25 Exemptions-Mackenzie County
26 Exemptions-Jasper
27 Exemptions-farm buildings

**Part 5.1
Assessment Information**

- 27.1 Definitions
27.2 Assessment record
27.3 Key factors and variables of valuation model
27.4 Access to assessment record
27.5 Access to summary of assessment
27.6 Compliance review
27.7 Contents of assessment notice
27.8 Transition

**Part 6
Repeal, Expiry and Coming into Force**

- 28 Repeal
29 Expiry
30 Coming into force

Schedule

Definitions

- 1 In this Regulation,
- (a) “Act” means the *Municipal Government Act*;
 - (b) “agricultural use value” means the value of a parcel of land based exclusively on its use for farming operations;

- (c) “assessment level” means, for the property assessment class, the overall ratio of assessments to indicators of market value;
- (d) repealed AR 307/2006 s2;
- (e) “assessment ratio” means the ratio of the assessment to an indicator of market value for a property;
- (f) “assessment year” means the year prior to the taxation year;
- (g) “coefficient of dispersion” means the average percentage deviation of the assessment ratios from the median assessment ratio for a group of properties;
- (h) “farm building” means any improvement other than a residence, to the extent it is used for farming operations;
- (i) “farming operations” means the raising, production and sale of agricultural products and includes
 - (i) horticulture, aviculture, apiculture and aquaculture,
 - (ii) the production of horses, cattle, bison, sheep, swine, goats, fur-bearing animals raised in captivity, domestic cervids within the meaning of the *Livestock Industry Diversification Act*, and domestic camelids, and
 - (iii) the planting, growing and sale of sod;
- (j) “machinery and equipment” means materials, devices, fittings, installations, appliances, apparatus and tanks other than tanks used exclusively for storage, including supporting foundations and footings and any other thing prescribed by the Minister that forms an integral part of an operational unit intended for or used in
 - (i) manufacturing,
 - (ii) processing,
 - (iii) the production or transmission by pipeline of natural resources or products or by-products of that production, but not including pipeline that fits within the definition of linear property in section 284(1)(k)(iii) of the Act,
 - (iv) the excavation or transportation of coal or oil sands as defined in the *Oil Sands Conservation Act*,

- (v) a telecommunications system, or
- (vi) an electric power system other than a micro-generation generating unit as defined in the *Micro-Generation Regulation* (AR 27/2008),

whether or not the materials, devices, fittings, installations, appliances, apparatus, tanks, foundations, footings or other things are affixed to land in such a manner that they would be transferred without special mention by a transfer or sale of the land;
- (k) “mass appraisal” means the process of preparing assessments for a group of properties using standard methods and common data and allowing for statistical testing;
- (l) “median assessment ratio” means the middle assessment ratio when the assessment ratios for a group of properties are arranged in order of magnitude;
- (l.1) “Minister’s Guidelines” means the Minister’s Guidelines established by the Minister, including the following:
 - (i) Alberta Assessment Quality Minister’s Guidelines;
 - (ii) Alberta Farm Land Assessment Minister’s Guidelines;
 - (iii) Alberta Linear Property Assessment Minister’s Guidelines;
 - (iv) Alberta Machinery and Equipment Assessment Minister’s Guidelines;
 - (v) Alberta Railway Assessment Minister’s Guidelines;
 - (vi) any of the above guidelines that are referred to in
 - (A) the *Matters Relating to Assessment and Taxation Regulation* (AR 289/99), and
 - (B) the *Standards of Assessment Regulation* (AR 365/94);
 - (vii) the 2005 Construction Cost Reporting Guide established by the Minister and any previous versions of the Construction Cost Reporting Guide established by the Minister;

- (m) “overall ratio” means the weighted ratio for a group of properties, calculated using the median assessment ratios for subgroups of properties within that group;
- (n) “regulated property” means
 - (i) land in respect of which the valuation standard is agricultural use value,
 - (ii) a railway,
 - (iii) linear property, or
 - (iv) machinery and equipment.

AR 220/2004 s1;307/2006;245/2008

Part 1

Standards of Assessment

Mass appraisal

- 2** An assessment of property based on market value
 - (a) must be prepared using mass appraisal,
 - (b) must be an estimate of the value of the fee simple estate in the property, and
 - (c) must reflect typical market conditions for properties similar to that property.

Valuation date

- 3** Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year.

Valuation standard for a parcel of land

- 4(1)** The valuation standard for a parcel of land is
 - (a) market value, or
 - (b) if the parcel is used for farming operations, agricultural use value.
- (2)** In preparing an assessment for a parcel of land based on agricultural use value, the assessor must follow the procedures set out in the Alberta Farm Land Assessment Minister’s Guidelines.
- (3)** Despite subsection (1)(b), the valuation standard for the following property is market value:

- (a) a parcel of land containing less than one acre;
- (b) a parcel of land containing at least one acre but not more than 3 acres that is used but not necessarily occupied for residential purposes or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- (c) an area of 3 acres located within a larger parcel of land where any part of the larger parcel is used but not necessarily occupied for residential purposes;
- (d) an area of 3 acres that
 - (i) is located within a parcel of land, and
 - (ii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- (e) any area that
 - (i) is located within a parcel of land,
 - (ii) is used for commercial or industrial purposes, and
 - (iii) cannot be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- (f) an area of 3 acres or more that
 - (i) is located within a parcel of land,
 - (ii) is used for commercial or industrial purposes, and
 - (iii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

(4) An area referred to in subsection (3)(c), (d), (e) or (f) must be assessed as if it is a parcel of land.

(5) The valuation standard for strata space, as defined in section 86 of the *Land Titles Act*, is market value.

AR 220/2004 s4;307/2006

Valuation standard for improvements

5(1) The valuation standard for improvements is

- (a) the valuation standard set out in section 7, 8 or 9, for the improvements referred to in those sections, or

(b) for other improvements, market value.

(2) For the purposes of section 298(1)(y) of the Act, an assessment must be prepared for any farm building located in a city, town, village or summer village.

(3) In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations.

Valuation standard for a parcel and improvements

6(1) When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value unless subsection (2) or (3) applies.

(2) If the parcel of land is located in a city, town, village or summer village, is used for farming operations and has a farm building located on it, the valuation standard in section 4(1)(b) applies to the land and the exemption in section 22(c) applies to the farm building.

(3) If the parcel of land is located in a county, municipal district, improvement district or special area, is used for farming operations and has a farm building located on it, the valuation standard in section 4(1)(b) applies to the land and section 5(3) applies in respect of the farm building.

(4) If the improvement is railway, linear property or machinery and equipment, the valuation standard is as set out in section 7, 8 or 9, as the case may be.

Valuation standard for railway

7(1) The valuation standard for railway is that calculated in accordance with the procedures referred to in subsection (2).

(2) In preparing an assessment for railway, the assessor must follow the procedures set out in the Alberta Railway Assessment Minister's Guidelines.

AR 220/2004 s7;307/2006

Valuation standard for linear property

8(1) The valuation standard for linear property is that calculated in accordance with the procedures referred to in subsection (2).

(2) In preparing an assessment for linear property, the assessor must follow the procedures set out in the Alberta Linear Property Assessment Minister's Guidelines.

(3) For the purposes of section 298(1)(z) of the Act, an assessment must be prepared for machinery and equipment that is part of linear property as described in section 284(1)(k) of the Act, and the assessment must reflect 100% of its value.

AR 220/2004 s8;307/2006

Valuation standard for machinery and equipment

9(1) The valuation standard for machinery and equipment is that calculated in accordance with the procedures referred to in subsection (2).

(2) In preparing an assessment for machinery and equipment, the assessor must follow the procedures set out in the Alberta Machinery and Equipment Assessment Minister's Guidelines.

(3) For the purposes of section 298(1)(z) of the Act, an assessment must be prepared for machinery and equipment that is not part of linear property as described in section 284(1)(k) of the Act, and the assessment must reflect 77% of its value.

AR 220/2004 s9;307/2006

Quality standards

10(1) In this section, "property" does not include regulated property.

(2) In preparing an assessment for property, the assessor must have regard to the quality standards required by subsection (3) and must follow the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

(3) For any stratum of the property type described in the following table, the quality standards set out in the table must be met in the preparation of assessments:

Property Type	Median Assessment Ratio	Coefficient of Dispersion
Property containing 1, 2 or 3 dwelling units	0.950 - 1.050	0 - 15.0
All other property	0.950 - 1.050	0 - 20.0

(4) The assessor must, in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines, declare annually that the requirements for assessments have been met.

(5) Repealed AR 307/2006 s6.

AR 220/2004 s10;307/2006

When permitted use differs from actual use

11 When a property is used for farming operations or residential purposes and an action is taken under Part 17 of the Act that has the effect of permitting or prescribing for that property some other use, the assessor must determine its value

- (a) in accordance with its residential use, for that part of the property that is occupied by the owner or the purchaser, or the spouse or adult interdependent partner or dependant of the owner or purchaser, and is used exclusively for residential purposes, or
- (b) based on agricultural use value, if the property is used for farming operations, unless section 4(3) applies.

Part 2 Recording and Reporting Property Information

Duty to record information

12 The assessor must, in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines, maintain as a record information about each property that is required for the preparation of the assessment roll in respect of those properties.

AR 220/2004 s12;307/2006;330/2009

Liability code

13 For the purpose of section 303(f.1) of the Act, the liability code for each assessed property must be assigned by the assessor in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s13;307/2006

Duty to provide information to the Minister

14(1) The assessor must provide the information required by the Minister under section 293(3) of the Act in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

(2) The assessor must prepare and provide the return referred to in section 319 of the Act to the Minister in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s14;307/2006;330/2009

Corrections or changes

15 For the purposes of section 305.1 of the Act, corrections or changes to an assessment roll must be reported by the assessor in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s15;307/2006

Part 3 Equalized Assessment

Information provided by municipality under section 319(1) of Act

16(1) On receiving information from a municipality pursuant to section 319(1) of the Act, the Minister must assess the information and determine if the information is acceptable.

(2) The information provided pursuant to section 319(1) of the Act must include information to determine assessment levels.

(3) If the Minister determines that the information is acceptable, the Minister may use and rely on the information when preparing the equalized assessment for the municipality.

(4) If the Minister determines that the information is not acceptable, the Minister must prepare the equalized assessment using whatever information the Minister considers appropriate.

Preparation of equalized assessment

17(1) In preparing the equalized assessment for a municipality,

- (a) the assessments for regulated property that have been valued in accordance with this Regulation require no adjustment, and
- (b) the assessments for property other than regulated property must be adjusted to reflect an assessment level of 1.000 using the assessment levels determined by the Minister.

(2) The total equalized assessment for residential property is calculated in accordance with the following formula:

$$\begin{array}{r} \text{Assessments for} \\ \text{residential} \\ \text{property} \end{array} \quad \times \quad \frac{1}{\text{assessment level for} \\ \text{residential property}}$$

(3) The total equalized assessment for non-residential property other than regulated property is calculated in accordance with the following formula:

Assessments for
non-residential property x $\frac{1}{\text{assessment level for non-residential property}}$

Limit on increases in equalized assessments

18 Pursuant to section 325 of the Act, the Minister may, by order, limit the amount by which equalized assessments for any class of property listed in section 297 of the Act may increase from one year to the next.

City of Lloydminster

19 The equalized assessment for the portion of the City of Lloydminster that is in Alberta must reflect assessments as if they were prepared in accordance with the Act and this Regulation.

Part 4 Assessment Audits

Assessment audits

20(1) The Minister may, from time to time,

- (a) require annual or detailed audits of assessments, or both, to be performed, and
- (b) appoint one or more auditors for the purpose of carrying out those audits.

(2) An auditor

- (a) may require the attendance of any officer of a municipality or any other person whose presence the auditor considers necessary during the course of an audit, and
- (b) has the same powers, privileges and immunities as a commissioner under the *Public Inquiries Act*.

(3) When required to do so by an auditor, the chief administrative officer of a municipality must produce for examination and inspection all books and records of the municipality.

(4) When required to do so by an auditor, an assessor must, in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines, provide the auditor with any assessment-related information in the assessor's custody and control.

(5) Audits under this section must be carried out in accordance with the procedures set out in the Alberta Assessment Quality Minister's Guidelines.

AR 220/2004 s20;307/2006

Part 5

Property Tax Exemption for Residences and Farm Buildings

Definitions

21 In this Part,

- (a) "farm unit" means any number of parcels of land or parts of parcels, or both, that are
 - (i) owned by a farm unit operator,
 - (ii) held by that farm unit operator under a lease, licence or permit from the Crown or a municipality, or
 - (iii) occupied by that farm unit operator with the consent of a person holding the parcels under a lease, licence or permit from the Crown or a municipality

on December 31 of the year preceding the year in which the exemption in section 22 applies;

- (b) "farm unit operator" means
 - (i) the person who is registered under the *Land Titles Act* as the owner of the fee simple estate in a farm unit, or the spouse or adult interdependent partner of that person,
 - (ii) a person who holds a farm unit under a lease, licence or permit from the Crown or a municipality, or a person who occupies the farm unit with the consent of that holder, and
 - (iii) a person who is purchasing a farm unit from the person referred to in subclause (i).

Exemptions from property tax

22 The following are exempt from taxation under Division 2 of Part 10 of the Act:

- (a) one residence in a farm unit, if the residence is

- (i) situated in a county, municipal district, improvement district or special area, and
- (ii) situated on a parcel of not less than one acre,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of \$61 540;
- (b) each additional residence in the farm unit, if the residence is
 - (i) situated in a county, municipal district, improvement district or special area, and
 - (ii) used chiefly in connection with farming operations,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of \$30 770 for each additional residence;
- (c) any farm building in a city, town, village or summer village, to the extent of 50% of its assessment.

Exemptions-Strathcona County

23 The following are exempt from taxation under Division 2 of Part 10 of the Act:

- (a) one residence in a farm unit, if the residence is
 - (i) situated in the rural service area of the specialized municipality of Strathcona County, and
 - (ii) situated on a parcel of not less than one acre,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of \$61 540;
- (b) each additional residence in the farm unit, if the residence is
 - (i) situated in the rural service area of the specialized municipality of Strathcona County, and
 - (ii) used chiefly in connection with farming operations,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the

exemption is made under clause (a), to a maximum of \$30 770 for each additional residence.

AR 220/2004 s23;330/2009

Exemptions-Wood Buffalo

24 The following are exempt from taxation under Division 2 of Part 10 of the Act:

- (a) one residence in a farm unit, if the residence is
 - (i) situated in the rural service area of the specialized municipality of the Regional Municipality of Wood Buffalo, and
 - (ii) situated on a parcel of not less than one acre,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of \$61 540;
- (b) each additional residence in the farm unit, if the residence is
 - (i) situated in the rural service area of the specialized municipality of the Regional Municipality of Wood Buffalo, and
 - (ii) used chiefly in connection with farming operations,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of \$30 770 for each additional residence.

AR 220/2004 s24;330/2009

Exemptions-Mackenzie County

25 The following are exempt from taxation under Division 2 of Part 10 of the Act:

- (a) one residence in a farm unit, if the residence is
 - (i) situated in the specialized municipality of Mackenzie County, and
 - (ii) situated on a parcel of not less than one acre of land,
to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of \$61 540;

- (b) each additional residence in the farm unit, if the residence is
 - (i) situated in the specialized municipality of Mackenzie County, and
 - (ii) used chiefly in connection with farming operations,to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of \$30 770 for each additional residence.

AR 220/2004 s25;330/2009

Exemptions-Jasper

26 The following are exempt from taxation under Division 2 of Part 10 of the Act:

- (a) one residence in a farm unit, if the residence is
 - (i) situated outside of the town of the specialized municipality of the Municipality of Jasper, and
 - (ii) situated on a parcel of not less than one acre,to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of \$61 540;
- (b) each additional residence in the farm unit, if the residence is
 - (i) situated outside of the town of the specialized municipality of the Municipality of Jasper, and
 - (ii) used chiefly in connection with farming operations,to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of \$30 770 for each additional residence.

AR 220/2004 s26;330/2009

Exemptions-farm buildings

27 The following are exempt from taxation under Division 2 of Part 10 of the Act:

- (a) any farm building located in the specialized municipality of Mackenzie County;

- (b) any farm building in the urban service area of the specialized municipality of Strathcona County, to the extent of 50% of its assessment;
- (c) any farm building in the urban service area of the specialized municipality of the Regional Municipality of Wood Buffalo, to the extent of 50% of its assessment;
- (d) any farm building in the town of the specialized municipality of the Municipality of Jasper, to the extent of 50% of its assessment;
- (e) any farm building in a city, town, village or summer village, to the extent of 50% of its assessment.

AR 220/2004 s27;330/2009

Part 5.1

Assessment Information

Definitions

27.1 In this Part,

- (a) “coefficient” means a number that represents the quantified relationship of each variable to the assessed value of a property when derived through a mass appraisal process;
- (b) “factor” means a property characteristic that contributes to a value of a property;
- (c) “valuation model” means the representation of the relationship between property characteristics and their value in the real estate marketplace using a mass appraisal process;
- (d) “variable” means a quantitative or qualitative representation of a property characteristic used in a valuation model.

AR 330/2009 s5

Assessment record

27.2 For the purposes of section 299 of the Act, the assessment of a person’s property is limited to the assessment for the current taxation year.

AR 330/2009 s5

Key factors and variables of valuation model

27.3(1) For the purposes of sections 299(1.1)(b) and 300(1.1)(d) of the Act, the key factors and variables of the valuation model applied in preparing the assessment of a property include

- (a) descriptors and codes for variables used in the valuation model,
- (b) where there is a range of descriptors or codes for a variable, the range and what descriptor and code was applied to the property, and
- (c) any adjustments that were made outside the value of the variables used in the valuation model that affect the assessment of the property.

(2) Despite subsection (1), information that is required to be provided under section 299 or 300 of the Act does not include coefficients.

AR 330/2009 s5

Access to assessment record

27.4(1) For the purposes of section 299 of the Act, a municipality must, subject to subsection (4), provide the assessed person with the information described in section 299(1.1) of the Act in one of the following manners:

- (a) in hard-copy form with the assessment notice for the property;
- (b) in hard-copy form without the assessment notice for the property;
- (c) through an internet website that is readily accessible to the assessed person.

(2) A municipality must provide the assessed person with the information described in section 299(1.1) of the Act within 15 days of receiving a request for the information.

(3) A municipality that provides the information in a manner set out in subsection (1)(a) or (c) is deemed to have met the requirements of subsection (2).

(4) A municipality that does not provide the information described in section 299(1.1) of the Act in a manner set out in subsection (1) must make reasonable arrangements to let the assessed person see the information at the municipality's office within 15 days of the request.

AR 330/2009 s5

Access to summary of assessment

27.5(1) For the purposes of section 300 of the Act, a municipality must, subject to subsection (4), provide the assessed person with a summary of the assessment for an assessed property in one of the following manners:

- (a) in hard-copy form with the assessment notice for the property;
- (b) in hard-copy form without the assessment notice for the property;
- (c) through an internet website that is readily accessible to the assessed person.

(2) A municipality must provide the assessed person with a summary of the assessment for an assessed property within 15 days of receiving a request for the information.

(3) A municipality that provides a summary of the assessment for an assessed property in a manner set out in subsection (1)(a) or (c) is deemed to have met the requirements of subsection (2).

(4) A municipality that does not provide a summary of the assessment for an assessed property in a manner set out in subsection (1) must make reasonable arrangements to let the assessed person see the summary at the municipality's office within 15 days of the request.

(5) The 15-day period referred to in subsection (2) applies only in respect of a summary of the assessment for the first 5 assessed properties requested by an assessed person in any given year.

AR 330/2009 s5

Compliance review

27.6(1) In this section, "compliance review" means a review by the Minister to determine if a municipality has complied with an information request under section 299 or 300 of the Act and this Part.

(2) An assessed person may make a request to the Minister, in the form and manner required by the Minister, for a compliance review if the assessed person believes that a municipality has failed to comply with that person's request under section 299 or 300 of the Act.

(3) A request for a compliance review must be made within 45 days of the assessed person's request under section 299 or 300 of the Act.

(4) If, after a compliance review, the Minister determines that a municipality has failed to comply with a request under section 299 or 300 of the Act, the Minister may impose a penalty for non-compliance against the municipality in accordance with the Schedule.

AR 330/2009 s5

Contents of assessment notice

27.7 In addition to the information described in section 309 of the Act, the following information must be contained on or attached to an assessment notice or an amended assessment notice:

- (a) a statement specifying where copies of the complaint form and the assessment complaints agent authorization form set out in Schedules 1 and 4, respectively, of the *Matters Relating to Assessment Complaints Regulation* may be found;
- (b) a statement
 - (i) indicating that an assessed person is entitled to see or receive sufficient information about the person's property in accordance with section 299 of the Act or a summary of an assessment in accordance with section 300 of the Act, or both, and
 - (ii) specifying the procedures and timelines to be followed by an assessed person to request the information or summary.

AR 330/2009 s5

Transition

27.8 This Part applies only to information with respect to assessments prepared in respect of the 2010 and subsequent taxation years.

AR 330/2009 s5

Part 6 Repeal, Expiry and Coming into Force

Repeal

28 The *Matters Relating to Assessment and Taxation Regulation* (AR 289/99) is repealed.

Expiry

29 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on November 30, 2017.

AR 220/2004 s29;257/2009;330/2009;184/2012

Coming into force

30 This Regulation comes into force on December 1, 2004.

Schedule**Penalty for Non-Compliance**

Action	Penalties*
Non-compliance with section 299 (the assessed person's property).	Up to \$100 per day after the 15-day period for providing the information, to a maximum of \$2500.
Non-compliance with section 300 (properties other than the assessed person's property):	
(a) for similar classes of property having comparable characteristics to the assessed person's property (relevant information);	Up to \$100 per day after the 15-day period for providing the information, to a maximum of \$2500.
(b) for dissimilar classes of property or property having non-comparable characteristics to the assessed person's property (non-relevant information).	\$0.

* Penalties are not applicable for multiple requests for information on the same property by the same assessed person during the same taxation year.

AR 330/2009 s7



Printed on Recycled Paper 