



Province of Alberta

## MUNICIPAL GOVERNMENT ACT

# **MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION**

### **Alberta Regulation 310/2009**

With amendments up to and including Alberta Regulation 130/2017

#### Office Consolidation

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(Consolidated up to 130/2017)

**ALBERTA REGULATION 310/2009**

**Municipal Government Act**

**MATTERS RELATING TO ASSESSMENT  
COMPLAINTS REGULATION**

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**Definitions**

**1(1)** In this Regulation,

- (a) “Act” means the *Municipal Government Act*;
- (b) “agent” means a person who, for a fee or potential fee, acts for an assessed person or a taxpayer during the

assessment complaint process or at a hearing before an assessment review board or the Municipal Government Board;

- (c) “clerk” means the designated officer appointed by a council under section 455 of the Act;
- (d) “complaint” means a complaint under Part 11 or 12 of the Act;
- (e) “complaint form” means,
  - (i) in the case of a complaint to be heard by an assessment review board, the form set out in Schedule 1;
  - (ii) in the case of a complaint to be heard by the Municipal Government Board, the form containing the information referred to in section 19.

**(2)** A word that is defined in Parts 9 to 12 of the Act has the same meaning when used in this Regulation.

## **Part 1 Matters before Assessment Review Board**

### **Documents to be filed by complainant**

**2(1)** If a complaint is to be heard by an assessment review board, the complainant must

- (a) complete and file with the clerk a complaint in the form set out in Schedule 1, and
- (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed if, in accordance with section 481 of the Act, a fee is required by the council.

**(2)** If a complainant does not comply with subsection (1),

- (a) the complaint is invalid, and
- (b) the assessment review board must dismiss the complaint.

**Division 1**  
**Hearing before Local Assessment**  
**Review Board**

**Scheduling and notice of hearing**

**3** If a complaint is to be heard by a local assessment review board, the clerk must

- (a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
- (b) schedule a hearing date, and
- (c) after a copy of the complaint form has been provided to the municipality in accordance with section 462 of the Act, notify the municipality, the complainant and any assessed person or taxpayer other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 35 days before the hearing date.

**Disclosure of evidence**

**4(1)** In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

**(2)** If a complaint is to be heard by a local assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 21 days before the hearing date,
  - (i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,

- (i) disclose to the complainant and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
- (ii) provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent's evidence;
- (c) the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

**Failure to disclose**

**5(1)** A local assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

**(2)** A local assessment review board must not hear any evidence that has not been disclosed in accordance with section 4.

**(3)** A local assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.

**(4)** A local assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.

**Abridgment or expansion of time**

**6(1)** A local assessment review board may at any time, with the consent of all parties, abridge the time specified in section 3(c).

**(2)** Subject to the timelines specified in section 468 of the Act, a local assessment review board may at any time by written order expand the time specified in section 4(2)(a), (b) or (c).



(3) A time specified in section 4(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

## **Division 2**

### **Hearing before Composite Assessment Review Board**

#### **Scheduling and notice of hearing**

**7** If a complaint is to be heard by a composite assessment review board, the clerk must

- (a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
- (b) provide the Minister with a copy of the complaint form at the same time that the municipality is provided with a copy,
- (c) schedule a hearing date, and
- (d) after a copy of the complaint form has been provided to the municipality in accordance with section 462 of the Act and to the Minister in accordance with clause (b), notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 70 days before the hearing date.

#### **Disclosure of evidence**

**8(1)** In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

**(2)** If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 42 days before the hearing date,
  - (i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the

- respondent to respond to or rebut the evidence at the hearing, and
- (ii) provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence;
- (b) the respondent must, at least 14 days before the hearing date,
- (i) disclose to the complainant and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the complainant and the composite assessment review board an estimate of the amount of time necessary to present the respondent's evidence;
- (c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

**Failure to disclose**

- 9(1)** A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.
- (2)** A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.
- (3)** A composite assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.
- (4)** A composite assessment review board must not hear any evidence from a municipality relating to information that was

requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.

#### **Abridgment or expansion of time**

**10(1)** A composite assessment review board may at any time, with the consent of all parties, abridge the time specified in section 7(d).

**(2)** Subject to the timelines specified in section 468 of the Act, a composite assessment review board may at any time by written order expand the time specified in section 8(2)(a), (b) or (c).

**(3)** A time specified in section 8(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

### **Division 3 General Procedural Matters**

#### **Complaint fees**

**11(1)** The fees payable by persons wishing to make a complaint or be involved as a party in a hearing by an assessment review board are those fees set out in Schedule 2.

**(2)** If a complainant withdraws a complaint on agreement with the assessor to correct any matter or issue under complaint, any complaint filing fee must be refunded to the complainant.

#### **Joint jurisdiction**

**12** If a property is used or designated for multiple purposes in circumstances where both a local assessment review board and a composite assessment review board have jurisdiction to hear a complaint with respect to the property, the complaint must be heard by the composite assessment review board.

#### **Decision of assessment review board**

**13(1)** For the purposes of section 468 of the Act, a decision of an assessment review board must include

- (a) a brief summary of the matters or issues contained on the complaint form,
- (b) the board's decision in respect of each matter or issue,
- (c) the reasons for the decision, including any dissenting reasons, and

(d) any procedural or jurisdictional matters that arose during the hearing, and the board's decision in respect of those matters.

(2) The clerk of composite assessment review board must, within 7 days of a composite assessment review board rendering a decision, provide the Minister with a copy of that decision.

(3) A municipality must retain a record of all decisions of a local assessment review board for at least 5 years.

#### **Record of hearing**

**14(1)** An assessment review board must make and keep a record of each hearing in accordance with subsection (2).

(2) A record of a hearing must include

- (a) the complaint form,
- (b) all documentary evidence filed in the matter,
- (c) a list of witnesses who gave evidence at the hearing,
- (d) a transcript or recording of the hearing or, in the absence of a transcript or recording, a summary of all testimonial evidence given at the hearing,
- (e) all written arguments presented at the hearing,
- (f) a written list that is prepared at the end of the hearing that identifies those matters or issues from the complaint form about which evidence was given or argument was made at the hearing, and
- (g) the decision of the assessment review board referred to in section 13.

(3) If evidence given at a hearing is recorded by means of a sound-recording machine, a party to a hearing may request a copy of the sound recording or the transcript of the sound recording if the party pays for the cost of preparing the copy or transcript.

#### **Postponement or adjournment of hearing**

**15(1)** Except in exceptional circumstances as determined by an assessment review board, an assessment review board may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 468 of the Act, if an assessment review board grants a postponement or adjournment of a hearing, the assessment review board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

#### **Personal attendance not required**

**16(1)** Parties to a hearing before an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk of the assessment review board.

(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties,

- (a) in the case of a hearing before a local assessment review board, at least 3 days before the hearing;
- (b) in the case of a hearing before a composite assessment review board, at least 7 days before the hearing.

#### **Independent legal advice**

**17** An assessment review board may only seek legal advice from a lawyer who is independent from the parties to a hearing.

## **Part 2 Matters before Municipal Government Board**

#### **Documents to be filed by complainant**

**18(1)** If a complaint is to be heard by the Municipal Government Board, the complainant must

- (a) complete and file with the administrator a complaint containing the information set out in section 19, and
- (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed.

(2) If a complainant does not comply with subsection (1),

- (a) the complaint is invalid, and

- (b) the Municipal Government Board must dismiss the complaint.

**Form of complaint**

**19** For the purposes of section 491(1) of the Act, the form of complaint must be in writing and contain the information described in section 491(2) of the Act and,

- (a) in respect of a complaint about linear property,
  - (i) the name of the assessed person as shown on the assessment notice,
  - (ii) the complainant's name if different from the assessed person,
  - (iii) the contact information for the complainant,
  - (iv) the Linear Property Assessment Unit Identification number for the linear property under complaint,
  - (v) the municipality in which the linear property under complaint is located,
  - (vi) the matter for complaint as described in section 492(1) of the Act,
  - (vii) what information used in the linear property assessment calculation process prescribed by the Minister's Guidelines is incorrect,
  - (viii) in what respect that information is incorrect,
  - (ix) what the correct information is to be used in the linear property assessment calculation process,
  - (x) the source of that information,
  - (xi) the requested assessed value, if the complaint relates to an assessment, and
  - (xii) the specific issues related to the incorrect information that are to be decided by the Municipal Government Board, and the reasons in support of the complainant's position on those issues,
- and
- (b) in respect of a complaint about the amount of an equalized assessment,

- (i) the information described in section 491(4) of the Act, and
- (ii) the specific issues related to the incorrect information that are to be decided by the Municipal Government Board, and the reasons in support of the complainant's position on those issues.

### **Division 1 Hearing before Municipal Government Board**

#### **Scheduling and notice of hearing**

**20** If a complaint is to be heard by the Municipal Government Board, the administrator must

- (a) within 7 days of receiving a complaint, provide the assessor designated by the Minister with a copy of the complaint form,
- (b) schedule a hearing date, and
- (c) after a copy of the complaint form has been provided to the municipality in accordance with section 494 of the Act and to the assessor designated by the Minister in accordance with clause (a), notify the municipality, the assessor designated by the Minister, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 70 days before the hearing date.

#### **Disclosure of evidence**

**21(1)** In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

**(2)** If a complaint is to be heard by the Municipal Government Board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 42 days before the hearing date,
  - (i) disclose to the respondent and the Municipal Government Board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the

- respondent to respond to or rebut the evidence at the hearing, and
- (ii) provide to the respondent and the Municipal Government Board an estimate of the amount of time necessary to present the complainant's evidence;
- (b) the respondent must, at least 14 days before the hearing date,
- (i) disclose to the complainant and the Municipal Government Board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the complainant and the Municipal Government Board an estimate of the amount of time necessary to present the respondent's evidence;
- (c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the Municipal Government Board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

**Failure to disclose**

**22(1)** The Municipal Government Board must not hear any matter in support of an issue that is not identified on the complaint form.

**(2)** The Municipal Government Board must not hear any evidence that has not been disclosed in accordance with section 21.

**(3)** The Municipal Government Board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 292, 294 or 295 of the Act but was not provided to the assessor.

**(4)** The Municipal Government Board must not hear evidence from a complainant relating to information that was requested by the Minister under section 319 of the Act or required to be reported under the Minister's Guidelines but was not provided or reported to the Minister.



**Abridgment or expansion of time**

**23(1)** The Municipal Government Board may at any time, with the consent of all parties, abridge the time specified in section 20(c).

**(2)** Subject to the timelines specified in section 500 of the Act, the Municipal Government Board may at any time by written order expand the time specified in section 21(2)(a), (b) or (c).

**(3)** A time specified in section 21(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to that evidence or documents.

**Division 2  
General Procedural Matters****Complaint fees**

**24(1)** The fees payable by a person wishing to make a complaint or to be involved as a party or intervener in a hearing by the Municipal Government Board in respect of linear property or an equalized assessment are those fees set out in Schedule 2.

**(2)** If

- (a) a complainant withdraws a complaint on agreement with the assessor designated by the Minister or the Minister, as the case may be, to correct any matter or issue under complaint,
- (b) the Municipal Government Board makes a decision in favour of the complainant, or
- (c) the Municipal Government Board makes a decision that is not in favour of the complainant, but on appeal the Court of Queen's Bench makes a decision in favour of the complainant,

any complaint filing fee must be refunded to the complainant.

**Decision of Municipal Government Board**

**25** For the purposes of section 500 of the Act, a decision of the Municipal Government Board must include

- (a) a brief summary of the matters and issues contained on the complaint form,
- (b) the Municipal Government Board's decision in respect of each matter or issue,

- (c) the reasons for the decision, including any dissenting reasons, and
- (d) any procedural or jurisdictional matters that arose during the hearing, and the Municipal Government Board's decision in respect of those matters.

**Record of hearing**

**26(1)** The Municipal Government Board must make and keep a record of each hearing in accordance with subsection (2).

**(2)** A record of a hearing must include

- (a) the complaint form,
- (b) all documentary evidence filed in the matter,
- (c) a list of witnesses who gave evidence at the hearing,
- (d) a transcript or recording of the hearing or, in the absence of a transcript or recording, a summary of all testimonial evidence given at the hearing,
- (e) all written arguments presented at the hearing,
- (f) a written list that is prepared at the end of the hearing that identifies those matters or issues from the complaint form about which evidence was given or argument was made at the hearing, and
- (g) the decision of the Municipal Government Board referred to in section 25.

**(3)** If evidence given at a hearing is recorded by means of a sound-recording machine, a party to a hearing may request a copy of the sound recording or the transcript of the sound recording, if the party pays for the cost of preparing the copy or transcript.

**Postponement or adjournment of hearing**

**27(1)** Except in exceptional circumstances as determined by the Municipal Government Board, the Municipal Government Board may not grant a postponement or adjournment of a hearing.

**(2)** A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

**(3)** Subject to the timelines specified in section 500 of the Act, if the Municipal Government Board grants a postponement or

adjournment, the Municipal Government Board must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

**Personal attendance not required**

**28(1)** Parties to a hearing before the Municipal Government Board may attend the hearing in person or may, instead of attending in person, file a written presentation with the administrator of the Municipal Government Board.

**(2)** A party who files a written presentation under subsection (1) must provide a copy of it to the other parties at least 7 days before the hearing.

**Independent legal advice**

**29** The Municipal Government Board may only seek legal advice from a lawyer who is independent from the parties to a hearing.

**Part 3**  
**One-member Assessment Review**  
**Board and Municipal Government**  
**Board Panel**

**Division 1**  
**One-member Local Assessment**  
**Review Board**

**One-member local assessment review board**

**30(1)** Pursuant to section 454.1(2) of the Act, a council may establish a local assessment review board consisting of only one member.

**(2)** A one-member local assessment review board may hear and decide one or more of the following matters:

- (a) a complaint about a matter shown on a tax notice, other than a property tax notice;
- (b) a complaint about a matter shown on an assessment notice, other than an assessment;
- (c) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;

- (d) an administrative matter, including, without limitation, an invalid complaint;
- (e) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member assessment review board.

**Part 1 applies**

**31** Subject to this Division, Part 1 applies to a one-member local assessment review board.

**Notice of hearing**

**32** If a complaint is to be heard by a one-member local assessment review board, the clerk must, after a copy of the complaint has been provided to the municipality, notify the municipality, the complainant and any assessed person or taxpayer other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 15 days before the hearing date.

**Disclosure of evidence**

**33(1)** In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

**(2)** If a complaint is to be heard by a one-member local assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
  - (i) disclose to the respondent and the one-member local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the respondent and the one-member local assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,

- (i) disclose to the complainant and the one-member local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
- (ii) provide to the complainant and the one-member local assessment review board an estimate of the amount of time necessary to present the respondent's evidence.

**Failure to disclose**

**34(1)** A one-member local assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

**(2)** A one-member local assessment review board must not hear any evidence that has not been disclosed in accordance with section 33.

**(3)** A one-member local assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.

**(4)** A one-member local assessment review board must not hear any evidence from a municipality relating to information that was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.

**Abridgment or expansion of time**

**35(1)** A one-member local assessment review board may at any time, with the consent of all parties, abridge the time specified in section 32.

**(2)** Subject to the timelines specified in section 468 of the Act, a one-member local assessment review board may at any time by written order expand the time specified in section 33(2)(a) or (b).

**(3)** A time specified in section 33(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

## **Division 2**

### **One-member Composite Assessment Review Board**

#### **One-member composite assessment review board**

**36(1)** Pursuant to section 454.2(3) of the Act, a council may establish a composite assessment review board consisting of only one member.

**(2)** A one-member composite assessment review board may hear and decide one or more of the following matters:

- (a) a complaint about a matter shown on an assessment notice, other than an assessment;
- (b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;
- (c) an administrative matter, including, without limitation, an invalid complaint;
- (d) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member composite assessment review board.

#### **Part 1 applies**

**37** Subject to this Division, Part 1 applies to a one-member composite assessment review board.

#### **Notice of hearing**

**38** If a complaint is to be heard before a one-member composite assessment review board, the clerk must, after a copy of the complaint has been provided to the municipality, notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 15 days before the date of the hearing is scheduled.

#### **Disclosure of evidence**

**39(1)** In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

**(2)** If a complaint is to be heard by a one-member composite assessment review board, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
  - (i) disclose to the respondent and the one-member composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the respondent and the one-member composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence;
- (b) the respondent must, at least 7 days before the hearing date,
  - (i) disclose to the complainant and the one-member composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the complainant and the one-member composite assessment review board an estimate of the amount of time necessary to present the complainant's evidence.

**Failure to disclose**

**40(1)** A one-member composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.

**(2)** A one-member composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 39.

**(3)** A one-member composite assessment review board must not hear any evidence from a complainant relating to information that was requested by the assessor under section 294 or 295 of the Act but was not provided to the assessor.

**(4)** A one-member composite assessment review board must not hear any evidence from a municipality relating to information that

was requested by a complainant under section 299 or 300 of the Act but was not provided to the complainant.

**Abridgment or expansion of time**

**41(1)** A one-member composite assessment review board may at any time, with the consent of all parties, abridge the time specified in section 38.

**(2)** Subject to the timelines specified in section 468 of the Act, a one-member composite assessment review board may at any time by written order expand the time specified in section 39(2)(a) or (b).

**(3)** A time specified in section 39(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

**Division 3**  
**One-member Municipal**  
**Government Board Panel**

**One-member Municipal Government Board panel**

**42(1)** One member of the Municipal Government Board may sit as a panel of the Municipal Government Board to hear and decide on one or more of the following matters:

- (a) a complaint about a matter shown on an assessment notice, other than an assessment;
- (b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;
- (c) an administrative matter, including, without limitation, an invalid complaint;
- (d) any matter where all of the parties consent to a hearing before a one-member Municipal Government Board panel.

**Part 2 applies**

**43** Subject to this Division, Part 2 applies to a one-member Municipal Government Board panel.



**Notice of hearing**

**44** If a complaint is to be heard before a one-member Municipal Government Board panel, the administrator must, after a copy of the complaint form has been provided to the municipality and to the assessor designated by the Minister in accordance with section 20(a), notify the assessor designated by the Minister, the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing not less than 15 days before the date of the hearing is scheduled.

**Disclosure of evidence**

**45(1)** In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

**(2)** If a complaint is to be heard by a one-member Municipal Government Board panel, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
  - (i) disclose to the respondent and the one-member Municipal Government Board panel the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the respondent and the one-member Municipal Government Board panel an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,
  - (i) disclose to the complainant and the one-member Municipal Government Board panel the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

- (ii) provide to the complainant and the one-member Municipal Government Board panel an estimate of the amount of time necessary to present the respondent's evidence.

**Failure to disclose**

**46(1)** A one-member Municipal Government Board panel must not hear any matter in support of an issue that is not identified on the complaint form.

**(2)** A one-member Municipal Government Board panel must not hear any evidence that has not been disclosed in accordance with section 45.

**(3)** A one-member Municipal Government Board panel must not hear any evidence from a complainant relating to information that was requested by the assessor under section 292, 294 or 295 of the Act but was not provided to the assessor.

**Abridgment or expansion of time**

**47(1)** A one-member Municipal Government Board panel may at any time, with the consent of all parties, abridge the time specified in section 44.

**(2)** Subject to the timelines specified in section 500 of the Act, a one-member Municipal Government Board panel may at any time by written order expand the time specified in section 45(2)(a) or (b).

**(3)** A time specified in section 45(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

## **Part 4**

### **Provincial Member**

**Appointment of provincial member**

**48(1)** When a council has established a composite assessment review board, the municipality must, within 30 days, provide written notice of that fact to the Minister.

**(2)** The Minister may, after receiving written notice from the municipality that the council has established a composite assessment review board, appoint a provincial member to the composite assessment review board.

**(3)** Repealed AR 215/2012 s2.

(4) The Minister may only appoint as a provincial member a current member of the Municipal Government Board.

AR 310/2009 s48;215/2012

## **Part 5**

### **Training and Qualifications**

#### **Training requirements**

**49(1)** Every clerk and administrator must

- (a) successfully complete a training program set or approved by the Minister, and
- (b) every 3 years successfully complete a refresher training program set by the Minister.

(2) In order for a member of an assessment review board or a panel of the Municipal Government Board to be qualified to participate in a hearing, the member must

- (a) successfully complete a training program set or approved by the Minister, and
- (b) every 3 years successfully complete a refresher training program set by the Minister.

AR 310/2009 s49;215/2012

#### **Ineligibility**

**50** A person may not be a member of an assessment review board or the Municipal Government Board if the person

- (a) is an assessor,
- (b) is an employee of the municipality for which the assessment review board is established, or
- (c) is an agent.

## **Part 6**

### **General Matters**

#### **Agent authorization**

**51** An agent may not file a complaint or act for an assessed person or taxpayer at a hearing unless the assessed person or taxpayer has prepared and filed with the clerk or administrator an assessment complaints agent authorization form set out in Schedule 4.

**Costs**

**52(1)** Any party to a hearing before a composite assessment review board or the Municipal Government Board may make an application to the composite assessment review board or the Municipal Government Board, as the case may be, at any time, but no later than 30 days after the conclusion of the hearing, for an award of costs in an amount set out in Schedule 3 that are directly and primarily related to matters contained in the complaint and the preparation of the party's submission.

**(2)** In deciding whether to grant an application for the award of costs, in whole or in part, the composite assessment review board or the Municipal Government Board may consider the following:

- (a) whether there was an abuse of the complaint process;
- (b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

**(3)** A composite assessment review board or the Municipal Government Board may on its own initiative and at any time award costs.

**(4)** Any costs that the composite assessment review board or the Municipal Government Board award are those set out in Schedule 3.

**(5)** If the complainant is

- (a) the assessed person or the taxpayer of the property under complaint,
- (b) an employee or representative of that assessed person or taxpayer, or
- (c) an agent for that assessed person or taxpayer,

the assessed person or the taxpayer is responsible for any costs awarded by a composite assessment review board.

**(6)** If the complainant is

- (a) the assessed person or the taxpayer of property other than the property under complaint,
- (b) an employee or representative of that assessed person or taxpayer, or
- (c) an agent for that assessed person or taxpayer,

the complainant is responsible for any costs awarded by a composite assessment review board.

(7) If the complainant is

- (a) the assessed person of linear property under complaint,
- (b) an employee or representative of that assessed person, or
- (c) an agent for that assessed person,

the assessed person is responsible for any costs awarded by the Municipal Government Board.

(8) The municipality in which the property under complaint is located is responsible for any costs awarded by a composite assessment review board against an employee or representative of the municipality.

(9) The municipality that files a complaint about an equalized assessment or linear property is responsible for any costs awarded by the Municipal Government Board against an employee or representative of the municipality.

(10) The Minister is responsible for any costs awarded by the Municipal Government Board against an employee or representative of the Minister.

**Supplementary assessment notice, amended assessment notice or any amended tax notice other than a property tax notice**

**53** For the purposes of section 468(2) of the Act, an assessment review board must render its decision and provide reasons for that decision, including any dissenting reasons,

- (a) in the case of a hearing before a local assessment review board
  - (i) within 160 days from the date that a complaint was filed, or
  - (ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies,whichever is later,
- (b) in the case of a hearing before a composite assessment review board,
  - (i) within 210 days from the date that a complaint was filed, or

- (ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies, whichever is later, or
- (c) in the case of a hearing before a one-member assessment review board,
  - (i) within 110 days from the date that a complaint was filed, or
  - (ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies, whichever is later.

AR 310/2009 s53;215/2012

**Complaint form must be available**

**54** A municipality must ensure that copies of the complaint form set out in Schedule 1 and the assessment complaints agent authorization form set out in Schedule 4 are readily available to the public.

## **Part 7 Transitional Provisions, Repeals, Expiry and Coming into Force**

**Transitional**

**55(1)** Despite the repeal of the *Assessment Complaints and Appeals Regulation* (AR 238/2000) and the *Assessment Complaints Fee Regulation* (AR 243/2008), those regulations continue to apply to all appeals and complaints filed with respect to the 2009 and previous taxation years.

**(2)** This Regulation applies to complaints with respect to the 2010 and subsequent taxation years.

**(3)** Notwithstanding anything in this Regulation, where a person has made a complaint under section 460 or 491 of the *Municipal Government Act*, RSA 2000 cM-26, before this subsection comes into force and the complaint process has not been concluded by the time this subsection comes into force, the complaint must continue to be dealt with in accordance with the *Municipal Government Act* and the regulations under the *Municipal Government Act* as they read immediately before the coming into force of this subsection.

AR 310/2009 s55;215/2012

**Repeals**

**56** The following regulations are repealed:

- (a) *Assessment Complaints and Appeals Regulation* (AR 238/2000);
- (b) *Assessment Complaints Fee Regulation* (AR 243/2008).

**Expiry**

**57** 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 December 31, 2018.

AR 310/2009 s57;215/2012;130/2017

**Coming into force**

**58** This Regulation comes into force on January 1, 2010.

**Schedule 1**

**Government of Alberta**

**Assessment Review Board Complaint**

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
--	----------

**Section 1 — Notice Type**

Assessment notice:  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	
Property Address	
Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)	
Property Type (check all that apply)	<input type="checkbox"/> Residential property with 3 or fewer dwelling units <input type="checkbox"/> Residential property with 4 or more dwelling units <input type="checkbox"/> Farm land <input type="checkbox"/> Non-residential property <input type="checkbox"/> 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?  
 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)			
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone number (include area code)	Fax Number (include area code)	Email Address	
If applicable, please indicate any dates you are not available for a hearing			

**Section 4 — Complaint Information** **Check the matter(s) that apply to the complaint (see reverse for coding)**

1  
  2  
  3  
  4  
  5  
  6  
  7  
  8  
  9  
  10

**Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.**

If information was requested from the municipality pursuant to section 299 or 300 of the *Municipal Government Act*, was the information provided?  Yes  No

**Section 5 — Reason(s) for Complaint** **Note: An assessment review board 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:

**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 makes a decision in favour of the complaint, or if all 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**

Signature \_\_\_\_\_ Printed name of signatory person and title \_\_\_\_\_ Date (mm/dd/yyyy) \_\_\_\_\_

**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 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Is the required information included on or with the complaint form?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Was the required filing fee included?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Was a properly completed agent authorization form attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Complaint to be heard by:	<input type="checkbox"/> LARB	<input type="checkbox"/> CARB	



**MATTERS FOR A COMPLAINT**

A complaint to the assessment review board may be about any of the following matters shown on an assessment notice or on a tax notice (other than a property 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

**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 BOARDS**

A Local Assessment Review Board will hear complaints about residential property with 3 or less dwelling units, farm land or matters shown on a tax notice (other than a property tax notice).

A Composite Assessment Review Board 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:

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:

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.

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 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 must not hear any matter in support of an issue that is not identified on the complaint form.

The assessment review board 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.

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.

AR 310/2009 Sched. 1;215/2012

## Schedule 2

### Complaint Fees

Category of Complaint	Complaint Fee
Residential 3 or fewer dwellings and farm land	Up to \$ 50
Residential 4 or more dwellings	Up to \$650
Non-residential	Up to \$650
Business tax	Up to \$ 50
Tax notices (other than business tax)	Up to \$ 30
Linear property-power generation	Flat fee \$650 per facility
Linear property-other	Flat fee \$ 50 per LPAUID *
Equalized assessment	Flat fee \$650

\* Linear Property Assessment Unit Identification

**Schedule 3****Table of Costs**

Where the conduct of the offending party warrants it, a composite assessment review board or the Municipal Government Board may award costs up to the amounts specified in the appropriate column in Part 1.

Where a composite assessment review board or the Municipal Government Board determines that a hearing was required to determine a matter that did not have a reasonable chance of success, it may award costs, up to the amounts specified in the appropriate column in Part 2 or 3, against the party that unreasonably caused the hearing to proceed.

Category	Assessed Value			
	Up to and including \$5 million	Over \$5 million up to and including \$15 million	Over \$15 million up to and including \$50 million	Over \$50 million
<b>Part 1 — Action committed by a party</b>				
Disclosure of irrelevant evidence that has resulted in a delay of the hearing process.	\$500	\$1000	\$2000	\$5000
A party attempts to present new issues not identified on the complaint form or evidence in support of those issues.	\$500	\$1000	\$2000	\$5000
A party attempts to introduce evidence that was not disclosed within the prescribed timelines.	\$500	\$1000	\$2000	\$5000
A party causes unreasonable delays or postponements.	\$500	\$1000	\$2000	\$5000
At the request of a party, a board expands the time period for disclosure of evidence that results in prejudice to the other party.	\$500	\$1000	\$2000	\$5000
<b>Part 2 — Merit Hearing</b>				
Preparation for hearing	\$1000	\$4000	\$8000	\$10 000
For first 1/2 day of hearing or portion thereof.	\$1000	\$1500	\$1750	\$2000
For each additional 1/2 day of hearing.	\$500	\$750	\$875	\$1000
Second counsel fee for each 1/2 day or portion thereof (when allowed by a board).	\$250	\$500	\$750	\$1000
<b>Part 3 — Procedural Applications</b>				
Contested hearings (for first 1/2 day or portion thereof),(i.e. request for adjournment)	\$1000	\$1500	\$1750	\$2000
Contested hearings (for each additional 1/2 day or portion thereof).	\$500	\$750	\$875	\$1000

AR 310/2009 Sched. 3;215/2012

**Schedule 4**

**Assessment Complaints  
Agent Authorization**

**Government  
of Alberta** ■

<b>Section 1 — Assessed Person/Taxpayer Information</b>		Tax Year	
Assessed Person(s) or Taxpayer(s) (if the assessed person or taxpayer is a company, enter the complete legal name of the company)			
Business Name (if pertaining to business tax)		Business Owner(s)	
<b>Section 2 — Municipal and Property Information</b>		(for linear property go to Section 3)	
Municipality Name (as shown on your assessment notice or tax notice)		Assessment Roll or Tax Roll Number	
Property Address	Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)		

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

**Section 3 — Agent Information**

Note: Agent means a person or company who for a fee or potential fee acts for an assessed person or taxpayer during the assessment complaint process or at a hearing before an assessment review board or the Municipal Government Board.

Agent Name		Contact Name (if different) and Position Held		
Mailing Address (if different from above)		City/Town	Province	Postal Code
Telephone number (include area code)		Fax Number (include area code)		Email Address

**Section 4 — Acknowledgment and Certification**

**By signing below, I acknowledge and certify that:**

- 1 I am the assessed person or taxpayer identified in section 1, or a legally authorized officer of the assessed person or taxpayer.
- 2 To initiate the processing of this agent authorization, I am attaching this agent authorization form to
  - (a) the complaint form if the agent is authorized to file the complaint on my behalf, or
  - (b) a letter, signed by me on my personal or company letterhead, and the letter is submitted to the municipality's assessment review board clerk or to the Municipal Government Board administrator, as the case may be, before the hearing of the complaint.
- 3 I provide authority to the agent, as identified in section 3, to represent the assessed person or taxpayer, identified in section 1, to
  - (a) file a complaint on behalf of the assessed person or taxpayer for the property described on this form,
  - (b) discuss the issues or matters of the complaint with the municipality's assessor (or the assessor designated by the Minister, in the case of linear property),
  - (c) prepare and submit disclosure regarding the complaint,
  - (d) represent the assessed person or taxpayer at hearings before the assessment review board (or before the Municipal Government Board, in the case of linear property),
  - (e) reach an agreement with the assessor to correct a matter under complaint, and

- (f) withdraw the complaint at any time.
- 4 I understand that the assessed person or taxpayer continues to be subject to all provisions required by the *Municipal Government Act* and its attendant regulations, and any authorization of agency is not a substitute for any of those provisions.
- 5 I understand that this document does not act as an authorization of agency for the purposes of section 299 or 300 of the *Municipal Government Act*.
- 6 I understand that the assessed person or taxpayer is liable for any costs awarded against the agent by an assessment review board (or by the Municipal Government Board, in the case of linear property) or for any change in assessment that may result from a hearing.
- 7 I understand that this authorization is only applicable to the tax year entered on this form.
- 8 The agent has disclosed the qualifications, professional designations, certifications or affiliations of the agent, if any, with respect to property assessment or appraisal.
- 9 I may revoke authorization at any time in writing to the assessment review board clerk or the Municipal Government Board administrator.

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Signature of the Assessed Person or Taxpayer

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Printed name of signatory person and title

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Date (mm/dd/yyyy)







Printed on Recycled Paper 