



A guide to filing an ARB complaint

The Calgary Assessment Review Board (ARB) hears complaints relating to assessed values of properties and businesses to preserve assessment equity in Calgary. The ARB provides an impartial process for the settlement of disputes between The City of Calgary and assessed persons who disagree with their assessment.

*While the ARB is appointed by City Council in accordance with the **Municipal Government Act**, the board members are not City employees. They have a wide range of experience including real estate, property valuation and legal disciplines.*

A complaint may be about any of the following matters:

- an assessed value
- an assessment class
- an assessment sub-class
- the type of property
- the type of improvement
- whether the property or business is assessable
- whether the property or business is exempt from taxation under Part 10 of the *Municipal Government Act*
- the description of a property or business*
- the name and mailing address of the assessed person*
- school support*

*May be addressed without a hearing. Also, the board cannot make decisions concerning your rate of taxation, or help you obtain City services. For more information please contact 311.

Your Assessment Notice

Your assessed value is a dollar amount assigned to your property by a City assessor for the purpose of calculating your portion of The City's total tax base. Your property assessment reflects the market value of your property based on a valuation date of July 1 of the previous year.

Annual property Assessment Notices are mailed out the first week of January.

I disagree with some information on my Assessment Notice – what are my options?

You should contact The City of Calgary Assessment business unit at **403-268-2888** to discuss concerns about your assessment before you consider filing a complaint. Discussing your concerns with Assessment may help resolve any issues about the assessed value or class – or a factual error on your Assessment Notice, such as an incorrect owner or wrong location.

You have the right to file a complaint about your assessment with the Calgary ARB. It's an impartial board whose role is to review complaints and ensure that assessments reflect fairness and market value. The deadline for filing a complaint with the Calgary ARB is listed on the front of your Assessment Notice. Individuals cannot make a complaint about the tax rate or any past assessment years.

I think my assessed value is incorrect, but I'm not certain.

For property assessments, a good rule of thumb is whether it would have been reasonable for the property to have sold for within five per cent of the assessed value listed on July 1 of the previous year. Alternatively, your assessed value may not appear fair when compared to similar properties in your vicinity. If there is a large discrepancy between the assessed value of the property and others that are very similar in location, size, and condition, a property owner could make an argument that their assessment is not equitable.

For business tax assessments, the key question is whether the net rental value indicated on your assessment differs significantly from your market lease rates.

CALGARY ASSESSMENT REVIEW BOARD

How do I evaluate whether my assessed value is fair and/or equitable?

Almost all of the complaints before the ARB are disagreements over assessed value. Property or business owners can utilize the following sources for learning about assessed values:

- Register at calgary.ca/assessmentsearch where you can see what property sales and business information that the Assessment business unit used in preparing your assessment.
- Talk to your neighbours with similar properties or businesses and compare your assessed values.
- Consult "sold" real estate listings of similar properties from before July 1 of the previous year.

How do I file a complaint?

If you would like to proceed with a formal complaint, your complaint form and required fee (listed on your Assessment Notice) must be received by the date indicated.

Online filing: You can file your complaint online, by visiting **CalgaryARB.ca** and register to file using **ePortal**. ePortal is the public online filing system where users can manage and view the up-to-date status of their assessment complaints and pay their complaint fee online using credit or debit card.

You can still file at the ARB office by printing the complaint form available at **CalgaryARB.ca**, contacting the ARB office at **403-268-5858** or emailing **info@CalgaryARB.ca**. Alternatively, you can pick up paper complaint forms from the City Clerk's office at City Hall. Payment at the ARB office can either be cheque/money order or cash.

If you register and file through ePortal or provide your email address on the paper complaint form, all future correspondence from the ARB will continue through email.

If you choose to mail your complaint, mail the completed complaint form and required fee to:

Calgary Assessment Review Board
PO Box 2100, Station M, #222
Calgary, AB T2P 2M5

Make cheques payable to The City of Calgary.

Or deliver in person to:

Calgary Assessment Review Board
4th Floor, 1212 – 31 Avenue N.E.
Deerfoot Junction 3 Building (DJ3 Building)

Monday to Friday, 8 a.m. to 4:30 p.m.

Free parking is available in stalls designated "Reserved City of Calgary."

Please note: Faxed or emailed complaints will not be accepted.

Can I hire an agency or have someone act on my behalf?

Yes. You also have the option of having a professional tax agent pursue your complaint for you. If an agent is submitting the complaint on your behalf, you will need to fill out an Agent Authorization form, available at **CalgaryARB.ca**.

- There is usually a fee associated with this service.
- You can find a property tax agent online or in the phone book.

What happens after I file a complaint and it goes to hearing?

You will receive correspondence from the ARB indicating that your complaint was received and a schedule for the hearing with evidence due dates.

- You and your assessor will then be expected to exchange evidence and argument. Copies of the information must also be provided to the ARB.
- There will be a formal hearing before a panel of up to three members of the board where you and the assessor will state your respective cases.
- The board will deliberate and provide a decision in writing approximately 37 days after the hearing.
- The board has the power to vary or confirm your assessment.

Please visit the ARB website at **CalgaryARB.ca** for more information.