

Property Roll Number	Lot	Block	Plan	SubDivision	Street Number	Street Name	Current Assessment Code	Current Assessment Value
50800	26 UNIT	CONDO PLA	9911618		26 309	3 Ave	5	169410.00
50900	27 UNIT	CODO PLA	9911618		27 309	3 Ave	5	147950.00
51000	28 UNIT	CONDO PLA	9911618		28 309	3 Ave	5	148010.00
51100	29 UNIT	CONDO PLA	9911618		29 309	3 Ave	5	146050.00
51200	30 UNIT	CONDO PLA	9911618		30 309	3 Ave	5	138820.00
51300	31 UNIT	CONDO PLA	9911618		31 309	3 Ave	5	153370.00
51400	32 UNIT	CONDO PLA	9911618		32 309	3 Ave	5	141320.00
51500	10	24	113641		600	1 Ave	5	204070.00
51600	11	24	113641		604	1 Ave	5	181950.00
51700	12	24	113641		608	1 Ave	5	177060.00
51800	13	24	113641		612	1 Ave	5	183950.00
51900	14	24	113641		616	1 Ave	5	175500.00
52000	15	24	113641		620	1 Ave	5	192400.00
52100	1	1	210178				2	352090.00
52300							10	22900.00
52500							10	6110.00
52500							5	137530.00
52600		6	112066				5	229840.00
52700		5	8510561				5	242150.00
52900							1	700240.00
53000	1	1	1811521	Plan of Subdivision 181 161 90			6	1010090.00
60000	16	24	413697		664	1 Ave	5	180940.00
60100	17	24	413697		668	1 Ave	5	180950.00
60200	18	24	413697		700	1 Ave	5	202270.00
60300	19	24	413697		704	1 Ave	5	187220.00
60400	20	24	413697		708	1 Ave	5	205750.00
60500	21	24	413697		712	1 Ave	5	191490.00
60600	22	24	413697		716	1 Ave	5	189100.00
60700	23	24	413697		720	1 Ave	5	189560.00
60800	24	24	413697		724	1 Ave	5	203860.00
60900	25	24	413697		728	1 Ave	5	188770.00
61000	26	24	413697		732	1 Ave	5	345430.00
62000	27	24	413697		736	1 Ave	5	302280.00

Property Roll Number	Lot	Block	Plan	SubDivision	Street Number	Street Name	Current Assessment Code	Current Assessment Value
63000	28	24	413697		740	1 Ave	5	330810.00
64000	31	24	511476		744	1 Ave	5	382630.00
66100	37	15	913421		202	Henricks Dr	3	11480.00
66200	36	15	913421		206	Henricks Dr	3	10390.00
66300	35	15	913421		210	Henricks Dr	3	10390.00
66400	34	15	913421		214	Henricks Dr	3	10390.00
66500	33	15	913421		218	Henricks Dr	3	10390.00
66600	32	15	913421		222	Henricks Dr	3	10390.00
66700	31	15	913421		226	Henricks Dr	3	10390.00
66800	30	15	913421		230	Henricks Dr	3	10390.00
66900	29	15	913421		234	Henricks Dr	3	10390.00
67000	28	15	913421		238	Henricks Dr	3	10390.00
67100	27	15	913421		304	Henricks Dr	3	10390.00
67200	26	15	913421		308	Henricks Dr	3	10390.00
67300	25	15	913421		312	Henricks Dr	3	10390.00
67400	24	15	913421		316	Henricks Dr	3	10390.00
67500	23	15	913421		320	Henricks Dr	3	10390.00
67600	22	15	913421		324	Henricks Dr	3	10390.00
67700	21	15	913421		330	Henricks Dr	3	10390.00
67800	20	15	913421		334	Henricks Dr	3	10390.00
67900	19	15	913421		338	Henricks Dr	3	10390.00
68000	18	15	913421		342	Henricks Dr	3	10390.00
68100	17	15	913421		346	Henricks Dr	3	11560.00
68150	44MR	18	913421				1	7750.00
68200	37	18	913421		406	Henricks Dr	3	72990.00
68300	38	18	913421		414	Henricks Dr	3	69010.00
68400	39	18	913421		420	Henricks Dr	3	69010.00
68500	40	18	913421		424	Henricks Dr	3	69010.00
68600	41	18	913421		430	Henricks Dr	5	302320.00
68700	42	18	913421		436	Henricks Dr	5	314240.00
68800	43	18	913421		442	Henricks Dr	5	431560.00
68900	12	3	913421		447	Henricks Dr	3	45610.00
69000	11	3	913421		443	Henricks Dr	3	43540.00

Property Roll Number	Lot	Block	Plan	SubDivision	Street Number	Street Name	Current Assessment Code	Current Assessment Value
69100	10	3	913421		439	Henricks Dr	3	43540.00
69200	9	3	913421		435	Henricks Dr	3	43540.00
69300	8	3	913421		431	Henricks Dr	5	218920.00
69400	7	3	913421		427	Henricks Dr	5	217980.00
69500	6	3	913421		423	Henricks Dr	5	214930.00
69600	5	3	913421		419	Henricks Dr	5	217070.00
69700	4	3	913421		415	Henricks Dr	5	217070.00
69800	3	3	913421		411	Henricks Dr	5	197060.00
69900	2	3	913421		407	Henricks Dr	3	43540.00
70000	1	3	913421		403	Henricks Dr	3	47670.00
70100	26	2	913421		347	Henricks Dr	3	8510.00
70200	25	2	913421		345	Henricks Dr	3	6810.00
70300	24	2	913421		343	Henricks Dr	3	6810.00
70400	23	2	913421		341	Henricks Dr	3	6810.00
70500	22	2	913421		339	Henricks Dr	3	6810.00
70600	21	2	913421		337	Henricks Dr	3	6810.00
70700	20	2	913421		335	Henricks Dr	3	6810.00
70800	19	2	913421		333	Henricks Dr	3	6810.00
70900	18	2	913421		327	Henricks Dr	3	6810.00
71000	17	2	913421		325	Henricks Dr	3	6810.00
71100	16	2	913421		323	Henricks Dr	3	6810.00
71200	15	2	913421		321	Henricks Dr	3	6810.00
71300	14	2	913421		317	Henricks Dr	3	11190.00
71400	13	2	913421		313	Henricks Dr	3	11190.00
71500	12	2	913421		309	Henricks Dr	3	11190.00
71600	11	2	913421		305	Henricks Dr	3	11190.00
71700	10	2	913421		239	Henricks Dr	3	11190.00
71800	9	2	913421		235	Henricks Dr	3	11190.00
71900	8	2	913421		231	Henricks Dr	3	11190.00
72000	7	2	913421		227	Henricks Dr	3	11190.00
72100	6	2	913421		223	Henricks Dr	3	11190.00
72200	5	2	913421		219	Henricks Dr	3	11190.00
72300	4	2	913421		215	Henricks Dr	3	11410.00

Property Roll Number	Lot	Block	Plan	SubDivision	Street Number	Street Name	Current Assessment Code	Current Assessment Value
72400	3	2	913421		211	Henricks Dr	3	11410.00
72500	2	2	913421		207	Henricks Dr	3	11190.00
72600	1	2	913421		203	Henricks Dr	3	11480.00
75000	1	2	514328				1	463010.00
149900	4	1	512579				1	188150.00
150000	1	1	512579				6	423750.00
159001					Linear		99	446940.00

Town of Irricana

Assessment Code Listing

2022-Mar-25
4:53:39PM

Code	Description	Use Type	Billing Category	Rate Class
1	EXEMPT MUNICIPAL OWNED	LAND & IMPROVEMENTS	EXEMPT	EXEMPT
2	EXEMPT OTHER PROPERTIES	LAND & IMPROVEMENTS	EXEMPT	EXEMPT
3	TAXABLE RES VACANT	LAND	TAXABLE	RESIDENTIAL
5	TAXABLE RESIDENTIAL OCCUPIED	LAND & IMPROVEMENTS	TAXABLE	RESIDENTIAL
6	TAXABLE NON-RESIDENTIAL	LAND & IMPROVEMENTS	TAXABLE	NON RESIDENTIAL
7	TAXABLE WORKS TRANSMISSION	OTHER	TAXABLE	LINEAR
10	TAXABLE FARMLAND	LAND & IMPROVEMENTS	TAXABLE	RESIDENTIAL
12	RURAL BUFFER	LAND	TAXABLE	RESIDENTIAL
99	TAXABLE LINEAR	OTHER	TAXABLE	LINEAR

*** End of Report ***

TOWN OF IRRICANA - 2022 ASSESSMENT NOTICE

Wild Rose Assessment Services Inc., Irricana's assessment contractor, keeps records for each property in Irricana on file as well as the sales that take place, and calculates property assessments based on provincial legislation and regulations. These records are audited annually by Alberta Municipal Affairs to ensure assessments meet the regulated quality standards.

The purpose of assessments is not to reflect a single sale price, but to assess all properties at typical market value on the same valuation date. To determine if your assessment is reasonable, compare the assessment on your notice to the typical value of your home. You may want to compare your assessment to the assessment of other properties similar in size, age, quality, condition and location. Examine the Assessment Roll, which is a listing of all of the assessable properties. This is available at the Town Office between the hours of 8:45 am to 4:15 pm or on the Town's Web Site at www.irricana.com. Assessed persons are 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.

ASSESSMENT REVIEW BOARD COMPLAINT

To eliminate the need to file a complaint, some matters or information shown on an Assessment notice may be corrected by contacting the Municipal Assessor. You are advised and encouraged to discuss any concerns with the Municipal Assessor prior to filing an official complaint.

Call the Town Office at (403) 935-4672 or speak with Wild Rose Assessment Services Inc. (403) 343-3357.

- If, after reviewing your assessment and contacting the Assessor, your concerns have not been addressed to your satisfaction, the **Government of Alberta's standard Assessment Review Board Complaint form must be completed**. These forms are available for pick up at the Town office or online at www.irricana.com via a link to Alberta Municipal Affairs. Additional information about Alberta's assessment and taxation is also available via the above mentioned link.
- If you choose to file a complaint, the above noted completed form and any supporting attachments, **must be received by 4:15 pm, May 23, 2022** and must include the applicable complaint filing fee. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the applicable filing fee, are invalid and will be returned to you.

Forms may be dropped off at the Town of Irricana Municipal Office, Monday to Friday, between the hours of 8:45 am and 4:15 pm, after hours via a drop slot in the front door of the Irricana Centennial Centre at 222 – 2nd Street or mailed to The Town of Irricana, Box 100, Irricana, Alberta T0M 1B0.

Property Tax Notices are anticipated to be mailed in May 2022
To avoid penalties, taxes must be paid by the due date even if a Complaint is filed

Property Assessments

The Town of Irricana 2022 Property Assessment Notices.

To better understand the Assessment and Taxation process, we have provided the following information, which has been obtained from the Municipal Affairs publication:

'Guide to Property Assessment and Taxation in Alberta'

What is Property Assessment?

'Property assessment is the process of assigning a dollar value to a property for taxation purposes. In Alberta property is taxed based on the ad valorem principle. Ad valorem means "according to value." This means the amount of tax paid is based on the value of the property.

Property assessment is the method used to distribute the tax burden among property owners in a municipality. Each municipality is responsible for ensuring that each property owner pays his or her share of taxes.'

Property Taxes

'Property taxes are a primary source of revenue for municipalities. Property taxes are used to finance local programs and services, such as:

- *Garbage collection*
- *Water and sewer services*
- *Road construction and maintenance*
- *Parks and leisure facilities*
- *Police and fire protection*
- *Seniors' lodges*
- *Education*

Often the terms "assessment" and "taxation" are considered to be interchangeable. However, assessment and taxation are very different. Although one impacts the other, each is a distinct and independent process.

***"Assessment"** is the process of estimating a dollar value on a property for taxation purposes. This value is used to calculate the amount of taxes that will be charged to the owner of the property.*

***"Taxation"** is the process of applying a tax rate to a property's assessed value to determine the taxes payable by the owner of that property.'*

For more information on Assessment and Taxes: visit www.municipalaffairs.alberta.ca

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460, as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
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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) Residential property with 3 or fewer dwelling units Residential property with 4 or more dwelling units Farm land Non-residential property Machinery and equipment

Business Name (if pertaining to business tax) Business Owner(s)

Section 3 - Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint? 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 date(s) that you are not available for 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 11 12 13

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

Section 5 - Reason(s) for Complaint

Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form

A complainant must

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment.

Requested assessed value:

Section 6 - Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board panel makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 - Complainant Signature

Date (mm/dd/yyyy) Printed Name of Signatory Person and Title Signature

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time? Yes No

Is the required information included on or with the complaint form? Yes No

Was the required filing fee included? Yes No N/A Date received _____

Was a properly completed agent authorization form attached? Yes No N/A

Complaint to be heard by: LARB Panel CARB Panel

MATTERS FOR A COMPLAINT

A complaint to the assessment review board panel may be about any of the following matters, as shown on an assessment notice or on a tax notice:

- 1 the description of the property or business
- 2 the name or mailing address of an assessed person or taxpayer
- 3 an assessment amount
- 4 an assessment class
- 5 an assessment sub-class
- 6 the type of property
- 7 the type of improvement
- 8 school support
- 9 whether the property or business is assessable
- 10 whether the property or business is exempt from taxation under Part 10, but not if the exemption is given by an agreement under section 364.1(11) that does not expressly provide for the right to make the complaint
- 11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act
- 12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act
- 13 a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.

If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARD PANELS

A local assessment review board panel will hear complaints about residential property with 3 or fewer dwelling units, farm land or matters shown on a tax notice (other than a property tax notice).

A composite assessment review board panel will hear complaints about residential property with 4 or more dwelling units or non-residential property.

DISCLOSURE

Disclosure must include:

- All relevant facts supporting the matters of complaint described on this complaint form.
- All documentary evidence to be presented at the hearing.
- A list of witnesses who will give evidence at the hearing.
- A summary of testimonial evidence.
- The legislative grounds and reason for the complaint.
- Relevant case law and any other information that the complainant considers relevant.

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 7 days before the scheduled hearing date.

For a complaint about an assessment - local assessment review board panel:

- Complainant must provide full disclosure at least 21 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 7 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - composite assessment review board panel:

- Complainant must provide full disclosure at least 42 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 14 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed;

Information that has not been disclosed will not be heard by an assessment review board panel.

Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed. Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A Composite Assessment Review Board Panel may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee are invalid.

An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form.

The clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints Regulation*.

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.