

The 2012 assessment of all properties, located within the City of Medicine Hat, is calculated on the basis of the 2011 market value.

Purpose of Assessment

The assessment is used only to distribute the total tax levy amongst all properties according to their relative values.
(Assessed Value x Tax Rate = Property Tax)

Why Have a Re-Assessment?

Property values change and over time the values may shift from one type or quality of property to another. To be fair and equitable and to comply with Provincial Legislation, all properties must be re-assessed annually.

How Your Property Was Assessed

The 2011 market value is based on the valuation date July 1, 2011 (land and buildings combined) and includes all items, which are assessable under the Municipal Government Act. Consideration is given for location, zoning, size, age, quality, condition, and special features of your property.

A change in your assessment could be as a result of a change in the building(s), depreciation, a change in the market value of land and building(s), a change of services abutting your property, or a physical change affecting your property.

Compare Your Assessment

The Property Assessment Roll is open for inspection by any property owner. You may wish to compare the details of your assessment with the assessment of similar properties. We welcome the opportunity to fully explain the assessment and will review any evidence, which may indicate the assessment is not fair and equitable.

You can access assessment information of any property you choose to use as a comparable at www1.medicinehat.ca/etax and select **no need to login**.

Disagree with your Assessment? Need Clarification?

Please call or visit the Assessment Department on or before the date noted on your assessment notice as the final date for complaint for an explanation and comparison with similar properties. If the assessor's explanation does not assure you that your assessment is fair, a written complaint to the Assessment Review Board may be made. The Assessment Review Board has the authority to review your assessment and direct the assessor to make amendments. Its function is to hear evidence as to whether or not your property is assessed on an equitable basis with similar properties.

Complaint Registration Fee

There is a registration fee for filing complaints to the Assessment Review Board. The fees are as follows:

CATEGORY COMPLAINT FEE:

Single Family	\$30.00
Vacant Residential	\$30.00
Farmland	\$30.00
All other properties if assessed value is:	
• less than \$500,000	\$100.00
• greater than \$500,000 but less than \$5,000,000	\$200.00
• greater than \$5,000,000 but less than \$10,000,000	\$300.00
• greater than \$10,000,000	\$500.00

The registration fee will be refunded if the Assessment Review Board makes a decision in favour of the complainant.

Grounds for Complaints

A person whose name appears on the Assessment Roll may complain to the Assessment Review Board in respect of:

- the description of the property or business
- the name and mailing address of an assessed person or taxpayer
- an assessment
- an assessment class
- an assessment sub-class
- the type of property
- the type of improvement
- school support
- whether the property is assessable
- whether the property or business is exempt from taxation

There is no right to make a complaint about any tax rate.

To File a Complaint

Provincial Legislation outlines the following process to file a complaint with the Assessment Review Board:

- You must complete and submit the assessment review board **complaint form** to the Clerk of the Assessment Review Board **on or before the date noted on the front of your Assessment Notice as the final date for complaint.**
- An agent may file a complaint on your behalf if you, the assessed owner, complete an **assessment complaint agent authorization form** and include it with the complaint.
- Your complaint **must** include the following:
 - 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.

Please ensure your complaint form includes all reasons for appealing. The Assessment Review Board cannot consider matters not included on your form.

- Your complaint must include the appropriate **complaint registration fee.**
- If you are appealing more than one property, a separate complaint form and registration fee is required.

Forms are available at the Assessment Department or online at www.medicinehat.ca.

Mail Complaints to:

City of Medicine Hat
Attention: Clerk of Assessment Review Board
580 1st Street SE
Medicine Hat AB T1A 8E6

NOTE: The filing of a complaint does not extend the tax payment deadline nor waive the addition of penalties to unpaid taxes.

FOR FURTHER INFORMATION:

Telephone: (403) 529-8114
Fax: (403) 502-8552
E-mail: assessment@medicinehat.ca