

The 2019 Supplementary Assessment is calculated on the basis of the 2018 market value.

What is a Supplementary Assessment?

A Supplementary Assessment is the increase in value of a property because of **NEW** building construction, addition or renovation completed and/or occupied during the current tax year.

It is based on the Market Value of new construction during the current year and the number of months of Completion and/or Occupancy. This will also affect properties where the buildings were not completed at December 31 of the year prior to the current tax year and are now complete and/or occupied.

PLEASE SEE THE SUPPLEMENTARY ASSESSMENT BROCHURE FOR FURTHER DETAILS.

How Your Property Was Assessed

The 2018 market value is based on the valuation date July 1, 2018 (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.

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:

PROPERTY 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.

PROPERTY ASSESSMENT INFORMATION

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 complaint 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