

TAX ASSESSMENT COMPLAINT PROCEDURE

If you have any questions or concerns about your property assessment, please contact: *Wainwright Assessment Group Ltd. as soon as possible at (780)842-5002.*

You are entitled to see or receive information about how the assessor prepared the assessment of your property. For a copy of the Guide to Property Assessment and Taxation in Alberta, please visit Alberta Municipal Affairs website at <https://open.alberta.ca/guide-to-property-assessment-and-taxation-in-alberta.pdf>

If, after reviewing your assessment with the Assessor, you still believe that your assessment or the assessment of another property is unfair or incorrect, you may file a written complaint, on the prescribed form, to the Clerk of the Assessment Review Board.

Please note the following requirements when filing your assessment complaint.

- a) The complaint must be made on the official Complaint Form, on the website or at the Town of Viking Office.
- b) **You may not complain about your taxes. You may only complain about your assessment, class of assessment, type of property, or other information on your assessment notice that is not the amount of your taxes.**
- c) All sections of the Complaint Form must be completed by the complainant or agent. If your Complaint Form is incomplete, it may be considered invalid, and the Assessment Review Board may not hear your complaint. If you have any questions, please contact the Town Office at 780-336-3466.
- d) If you wish to have another person file the Complaint Form on your behalf, you must complete an Agent Authorization Form. Your agent may do any one or more of the following:
 - i) File the complaint on your behalf,
 - ii) Discuss the matters of the complaint with the assessor,
 - iii) Reach an agreement with the assessor to correct the matter under complaint,
 - iv) Withdraw the complaint,
 - v) Prepare for the Assessment Review Board hearing,
 - vi) Represent you at the Assessment Review Board hearing.

Please note that your agent is not authorized to obtain information about your assessment from the assessor. You must obtain this information yourself.

- e) You must confirm that you have discussed your complaint first with the Town's assessor and specify the outcome of this discussion. If you have not discussed your complaint with the Assessor, you must indicate on the Complaint Form why the discussion did not take place.
- f) You must include the required assessment complaint fee when you submit the complaint form, cheque made payable to the Town of Viking. The assessment complaint fee is:
 - i) \$50.00 for each property that is a farmland property or a residential property with 3 or fewer dwelling units.
 - ii) \$650.00 for each property that is non-residential property (other than linear property), machinery and equipment property, or residential property with 4 or more dwelling units.
- g) If the Assessment Review Board decides in your favor, the complaint fee will be refunded.
- h) The completed Complaint Form and applicable assessment complaint fee must be received by the Clerk of the Assessment Review Board no later than the date indicated on your assessment notice.
- i) **A complaint against your property assessment does not exempt you from paying taxes on time or from late payment penalties. Please pay your taxes on time. If your complaint is successful, the adjustment will be applied to your tax roll. A refund request must be made in writing.**
- j) For additional information regarding filing a property assessment complaint, visit Alberta Municipal Affairs website at
- k) <https://open.alberta.ca/guide-to-property-assessment-and-taxation-in-alberta.pdf>

The Complaint Form may be mailed to the Clerk of the Assessment Review Board at Town of Viking, Box 369, Viking, AB T0B 4N0 or hand-delivered to 5120-45 Street, Viking, AB, before August 26th, 2025.

If your complaint is accepted, you will be notified in writing of the date of the Assessment Review Board hearing. Evidence to be presented to the Board must be submitted prior to the hearing date. For further information regarding filing a property assessment complaint and preparing for the hearing, visit Alberta Municipal Affairs website at: <https://open.alberta.ca/guide-to-property-assessment-and-taxation-in-alberta.pdf>. A decision regarding your complaint must be made by the Assessment Review Board prior to December 31st of the year in which you made your complaint.