

## 2021 COMBINED ASSESSMENT & TAX NOTICE MEMO

### TAX NOTICE

### PAYMENT/PENALTY INFORMATION/PAYMENT OPTIONS

Payment Inquiries: Phone: 403-626-3876 Email: [office@hillspring.ca](mailto:office@hillspring.ca)

**DUE DATE for tax payment is July 31, 2021 (or if the 31st falls on a weekend, the next business day).**

- A tax payment that is sent by mail is deemed to have been received according to the Canada Post date stamped on the envelope.
- A tax payment that is made through a financial institution is deemed to have been received on the date stamped by the institution. (If you are making your payment on the due date, please check with your financial institution to ensure you meet the deadline for same day payment.)

### Penalties:

Taxes that remain unpaid after the due date (as stated above) are subject to the following penalties:

#### **Aug 1<sup>st</sup>: 12% on current Levy**

1.5% on the 1<sup>st</sup> of every month thereafter

### NOTE:

- Penalties are imposed under the authority of the Village of Hill Spring Tax By-law, passed pursuant to the Municipal Government Act.
- Receipts issued in acknowledgement of a cheque or other negotiable instrument shall be valid only when the amount of the cheque or instrument has been collected by the Village of Hill Spring.
- Any property on which the taxes are in arrears is liable to the tax recovery proceedings specified in the Municipal Government Act.
- Where taxes are paid by a mortgage company, the owner is responsible to ensure that the taxes are paid on time.
- An assessment complaint does not exempt you from paying taxes on time or from late payment penalties. If a complaint is successful, the adjustment will be applied to the tax roll. Refund cheques will be mailed out, when applicable.

### Payment Options:

- Telephone or internet banking if your institution is ATB (your Roll # or Owner # (located under the Roll Number) is your account number).
- Mail (please make your cheque payable to Village of Hill Spring) through Canada Post or you may use the drop box outside the office.
- In person at the Village Office by cash, cheque or Debit (please check with your financial institution to ensure that your single transaction limit is sufficient). All COVID protocols must be adhered to when paying in person.
- Etransfer to the Village of Hill Spring sent through email "office@hillspring.ca."
- **Credit cards are not accepted for payment of Property Taxes.**

When paying by mail:

Village of Hill Spring  
PO Box 40  
Hill Spring, AB TOK 1E0

**OFFICE HOURS:** Mon. 8:00 a.m. – 4:30 p.m., Tues. 1:30 – 4:30 p.m., and Wed. 10:00 a.m. – 4:00 p.m.

**LOCATION:** 11 East 2 Ave S

### Assessment Complaints:

If you believe your own or any other assessment is unfair or incorrect you may file a written complaint to the Oldman River Regional Services Commission (ORRSC) Assessment Review Board. 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 your property is assessed on an equitable basis with similar properties.

Pursuant to Section 460 of the Municipal Government Act (MGA):

- A complaint must be in writing and accompanied by the fee set by Council
- A complaint must explain why the complainant thinks that information shown on an assessment is incorrect.
- A complaint **must include** the mailing address of the complainant.

### Please Note:

Your complaint must be made on or before the final date for complaint shown on the front of this notice. A complaint against your assessed property value does not exempt you from paying taxes on time or from late payment penalties. If a complaint is successful, the adjustment will be applied to the tax roll. **Refund requests must be made in writing.**

### Required Forms

The required forms for an assessment appeal can be found at the Village Office or online at:

[http://www.municipalaffairs.alberta.ca/mc\\_assessment\\_complaints\\_and\\_appeals.cfm](http://www.municipalaffairs.alberta.ca/mc_assessment_complaints_and_appeals.cfm)

Additional information regarding the assessment appeal process can be found online at:

[http://www.municipalaffairs.alberta.ca/mc\\_property\\_assessment\\_and\\_taxation.cfm](http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation.cfm)

An assessed person is 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.

### Filing a Complaint about My Assessment

- You have 60 days to appeal following mailing of your combined assessment/tax notice (July 26, 2021).
- [Complaint Form](#) and [Agent Authorization](#) forms must be used and filled out completely.
- When filing a complaint, ensure your complaint form includes all reasons for appealing and the required complaint fees.
- Additional publications and forms are available for the taxpayer on the Government of Alberta Municipal Affairs [website](#).
- The Assessment Review Board is established by [Assessment Review Board Bylaw](#).
- Appeals of board decisions are to the Alberta Court of Queen's Bench.

### Timelines for Disclosure of Evidence:

	<b>Complaint Disclosure</b>	<b>Respondent Disclosure</b>	<b>Complainant Rebuttal</b>
<b>Local Assessment Review Board (LARB)*</b>	At least 21 days before the hearing date	At least 7 days before the hearing date	At least 3 days before the hearing date
<b>Composite Assessment Review Board (CARB)**</b>	At least 42 days before the hearing date	At least 14 days before the hearing date	At least 7 days before the hearing date

\*Local Assessment Review Board – hears matters shown on assessment notice for residential property with three or less dwellings and farmland.

\*\*Composite Assessment Review Board - hears all other matters.

**ASSESSMENT COMPLAINTS MUST BE RETURNED TO:** **Village of Hill Spring**  
PO Box 40  
11 East 2nd Avenue South  
Hill Spring, AB T0K 1E0

Attention: Lenze Kuiper, Assessment Review Board Clerk