

are available to work collaboratively with property owners to explain the process and discuss real estate data used in determining their property's value and make corrections as needed;

5. Share information on [The City's website](#) about how to file a complaint, including links to the [ARB website](#).

10. There was formerly a two-tiered complaint process whereby a taxpayer's initial complaint was heard at the Assessment Review Board. If either party was dissatisfied, they could appeal to the Municipal Government Board. When this two-tiered system was eliminated, the taxpayer was faced by the prohibitively expensive route of going to the Court of Queen's Bench to further an appeal. Why was the two-tiered system eliminated?

The province made amendments to the MGA in 2010 that eliminated the Municipal Government Board (MGB) level of appeal creating the system we have today. Information about the provincial rules governing property assessment complaints and appeals is available on the Government of Alberta's website: <https://www.alberta.ca/property-assessment-complaints-and-appeals.aspx>.

Regarding Specific Cases

The Administrative Inquiry mentions two additional cases which we would like to address:

1. A 2018 [Court of Queen's Bench decision](#) addressed a complaint regarding business tax assessments for the Metropolitan Centre, owned by Howard Silver, named in the Administrative Inquiry. In this decision, Justice Gates cancelled 2014 and 2015 ARB decisions for this property and referred them back to the ARB. Assessment also adjusted its methodology for valuing the spaces in question and the matter has not been re-heard since. Of note, the Metropolitan Centre case was considered as part of the independent, third-party investigation into Calgary's assessment complaints system that resulted in the Heuristic Report and significant reforms, as detailed above.
2. The Administrative Inquiry mentions a constituent that experienced an increased year-over-year property tax bill in 2021. Councillor Farkas' office contacted Assessment about this property in late June 2021. Assessment responded at that time that the property had previously been classed as residential. A review of the property revealed that it is actually an operating non-residential property and this resulted in a correction to the appropriate tax rate. Assessment understands that these kinds of changes can sometimes be surprising to property owners. We are continuously working to improve how we proactively communicate to give advance notice and hear input on changes that will affect their property assessment and tax bill. Property owners are encouraged to contact Assessment with any questions or concerns about their assessment.

Enclosed: Assessment Review Board's Response to Administrative Inquiry