

PAYMENT OPTIONS

Pre-authorized Payment Plan - enter into a pre-authorized payment plan agreement Anytime. Individuals on a payment plan are exempt from penalties as long as their agreement remains in good standing. Payments are automatically withdrawn from your bank account. The number of payments and the amount will depend on when you sign-up.

Electronic Funds Transfer - Payments can be made online with your financial institution. For example, Electronic Funds Transfer payments made on June 28 will not be received by Mackenzie County until July 2.

Please allow 2-3 business days for your bank to process funds.

Cash, Cheque or Debit Card - at any County Office.

Mail - must be postmarked by Canada Post no later than the due date.

Post-dated Cheques - may only be post-dated up to and including the due date (July 2, 2024). Please make cheques payable to Mackenzie County.

PaySimply.ca - PaySimply is an approved payment method for the Canada Revenue Agency which allows you to pay your taxes by credit card. Please note that the user pays a 2.5% convenience fee at the time of transaction. **Please allow 3 business days for payment processing.**

PENALTIES FOR LATE PAYMENTS

Any portion of taxes that remains unpaid after the due date will be subject to the following penalties:

- 6% for unpaid taxes as of July 5th
- 9% for unpaid taxes as of September 1st
- 12% for unpaid taxes as of November 1st
- 12% for unpaid taxes as of January 1st

**AVOID FUTURE PENALTIES BY
SIGNING UP FOR A
PRE-AUTHORIZED PAYMENT PLAN.**

CONTACT US:

Mackenzie County Finance Department

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Compass Assessment Consultants Inc.

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Mackenzie County Assessment Review Board

Louise Flooren - Assessment Review Board Clerk
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ADDITIONAL RESOURCES:

The Government of Alberta has published a number of resources which contain useful information about property taxation. The following guides are available on the Alberta Government's website at www.alberta.ca or at the County Office:

- Guide to Property Assessment and Taxation in Alberta
- Filing a Property Assessment Complaint and Preparing for your Hearing
- Seniors Property Tax Deferral Program



Mackenzie County

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PROPERTY TAX

What you should know...

HOW IS MY ASSESSMENT DETERMINED?

Your residential assessment is an estimate of the market value of your property in relation to similar properties. It is based on market conditions as of July 1st of the previous year and on the property's physical condition and characteristics as of December 31st of the previous year.

Market value means the amount that a property might be expected to realize if it is sold on the open market by a willing seller to a willing buyer.

Farmland is assessed using agricultural use value. This value is regulated by the Province. Sale price does not affect the assessment of the property assessed as farmland.

WHAT IF I DON'T AGREE WITH MY ASSESSMENT?

Compare your Assessment to Similar Properties

The assessment roll, which shows all property values within the municipality, is open for inspection during regular office hours at the Fort Vermilion County Office.

Talk to the Assessor

Compass Assessment Consultants Inc. are available toll free at 1.800.251.9711 to discuss your assessment.

If you wish to speak with the Assessor, you may do so via a video or telephone meeting. Please call Compass Assessment Consultants Inc. to arrange an appointment.

File an Appeal

If you are still certain that your assessment does not reflect what your property would likely sell for on the open market, you may file an appeal to the Assessment Review Board.

HOW DO I FILE AN APPEAL?

Your complaint must be filed within 60 days of the Notice of Assessment Date indicated on your Combined Assessment and Property Tax Notice. The complaint deadline is also indicated on the Combined Notice.

An assessment complaint must be filed using the Government of Alberta "Assessment Review Board Complaint Form" along with the required fee. This form is available on the municipalities website or at any County Office.

If the complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the "Assessment Complaints Agent Authorization Form" must be completed by the assessed person or taxpayer of the property and must be submitted with the complaint form.

To avoid penalty charges, you must pay your taxes by **July 2, 2024** even if you plan to appeal your assessment.

Note: Under the Municipal Government Act, Section 460(8), "there is no right to make a complaint about any tax rate." This means that you cannot appeal your taxes because you feel that they are too high. You may only appeal the assessment.

IS THERE A COST TO APPEAL?

All complaints must be accompanied by the appropriate fee as outlined in the Municipal Government Act, Matters Relating to Assessment Complaints Regulation (MRAC).

Summary of Appeal Fees

Residential, 3 or fewer dwellings/farmland:	Up to \$50
Residential, 4 or more dwellings:	Up to \$650
Non-Residential:	Up to \$650
Business Tax:	Up to \$50
Tax Notices (other than business tax):	Up to \$30
Linear property - power generation	Flat \$650
Linear property - other	Flat \$50*
Designated industrial property - major plant/facility	Flat \$650
Designated industrial property - other	Flat \$50*
Equalized assessment	Flat \$650

*Per Designated Industrial Property Assessment Unit Identification

IS THERE A COST TO APPEAL? CON'T.

The appeal fee will be refunded, if the Assessment Review Board renders a decision in your favour, or you have reached an agreement with the assessor prior to the hearing and signed a Withdrawal to Correction form.

HOW IS MY TAX LEVY DETERMINED?

Your property taxes are calculated by multiplying the total assessed value of your property by the tax rates.

You may also have local improvement taxes listed for improvements made in your area for items such as pavement, curbs, gutters and sidewalks.

The tax rate is comprised of three parts:

Municipal Taxes

In its annual budget, Council approves the amount of expenditures required to support services and programs. Revenue derived from other sources such as grants, license fees, and user fees are subtracted from this amount. The balance remaining is the amount that must be raised through property taxes.

School Requisition

Municipalities are required to collect education taxes on behalf of the Province of Alberta. The education tax rate is set once the County receives the annual requisition from the Province.

If you have not completed a School Support Declaration form or the information on your notice is incorrect, please contact the County Office to request a new form be mailed to you. Changes will not take effect until January 1 of the following year.

Seniors' Lodge Requisition

The seniors' lodge tax rate is set once the County receives the annual requisition from the Boreal Housing Foundation.

THE DEADLINE FOR PAYMENT OF 2024 TAXES IS JULY 2, 2024

