

Filing a single family

residential appeal

The following provides basic information about filing an assessment appeal with the Municipal Government Board (MGB). The assessed value placed on your property by your local assessor can be changed by filing a complaint with your local Assessment Review Board (ARB). If you have filed your complaint with your local ARB and have received an ARB decision which you are still dissatisfied with, you can appeal to the MGB. The following briefly describes the appeal process to the MGB.

Can I get my assessment changed without filing an appeal to the MGB?

Your local assessor may change your assessment if you can show:

- there is incorrect information about your property on the assessment notice or assessment record; or
- sales of comparable properties that illustrate your assessment does not reflect market value; or
- assessments on comparable properties that illustrate your assessment is unfair.

Take your facts to your local assessor.
If you are not satisfied with the

decision from your local ARB you can file an appeal with the MGB.

What information may I expect from the assessor?

The local assessor will advise you as to what information can be made available to you to explain how the assessment was done. Generally, the same information that was tabled by yourself and the assessor at the ARB is the information both parties can submit to the MGB. Yourself and the assessor may submit new information to the MGB as long as it is exchanged well in advance of the hearing. No surprises are expected at

the MGB hearing. Please consult the MGB as to the exact time in which new evidence must be exchanged.

How do I file my appeal with the MGB?

Appeal forms are available at your local municipal office or the office of the MGB. When you send your appeal form you must also attach a copy of your assessment notice and a copy of the ARB's decision.

When must I file my appeal with the MGB?

The appeal must be in the office of the MGB within 30 days from when the written notice of the ARB decision was sent to you. Allow sufficient time for mailing since having your appeal post marked just prior to the end of the 30 days is not acceptable. The appeal must be filed in the office of the MGB prior to expiry of the 30 day period.

An introduction to the Municipal Government Board

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What is the Municipal Government Board?

The Municipal Government Board (MGB) is an independent and impartial Board appointed by Lieutenant Governor in Council to hear assessment appeals from decisions of the local Assessment Review Boards (ARB).

If you disagree with the decision of your local ARB you can appeal this decision to the MGB.

Who are the MGB members?

Members consist of persons from across the province from a variety of professional backgrounds (e.g. appraisers, assessors, realtors, lawyers, engineers etc.) with training and experience in property valuation disputes.

The MGB may hear your appeal with a panel of one or more members. A quorum for a panel of three is two members.

What are the powers of the MGB?

After hearing your appeal the MGB can change the decision of the ARB in relation to your assessment if it agrees that the assessment is not correct or fair. The MGB cannot change the property tax rate, the level of municipal service, or the operations of your municipality.

How do I prepare for my appeal?

You should review all the factual information that you gathered for your ARB hearing.

Simply saying your assessment is too high is not sufficient. It is the responsibility of the property owner to come prepared with facts and arguments as to why your assessment is not correct or fair.

Facts that would demonstrate an error in your assessment include sales evidence, assessment comparables and characteristics of similar properties. Remember, that one sale or the sale of your property may not represent market value.

Bring five copies of your documents and presentation material to the hearing, including any photographs. The five copies are: one for you, one for the assessor, and three for the MGB panel.

Exchange of information?

The MGB, when it acknowledges receipt of your appeal, will instruct you and the assessor to exchange your submissions with each other. There are to be no surprises at the hearing. Postponement of hearings owing to surprises may result in costs against a party.

Can I withdraw my appeal?

Prior to your MGB hearing, you may make more attempts to discuss your assessment with your assessor to see if the matter can be resolved.

If the parties are going to withdraw the appeal, the MGB asks that it be withdrawn in writing at least 21 days prior to the hearing date. This allows the MGB to schedule another appeal in your place. Another property owner can use your cancelled hearing time.

Do I have to attend the hearing?

The MGB will notify you of your hearing date. It is preferred that you attend the hearing, however, you are not required to attend. You may

provide a written submission on why you think your assessment is not correct and fair. Remember, if you do not attend there is no opportunity to clarify your evidence, to answer questions, or to ask questions of the assessor.

You can present your material on your own or have a friend or relative appear with/or for you, or you may hire a lawyer or a tax agent to appear on your behalf.

What happens at the hearing?

Prior to your hearing, you may wish to attend an MGB hearing to observe the proceedings and what you may expect.

The following is the typical sequence of events at a hearing:

1. Introductions
 2. Preliminary Matters
 3. Presentation by Property Owners
 4. Questions to Property Owner
 5. Presentation by Assessor
 6. Questions to Assessor
 7. Summaries
 8. Break for Decision
 9. Presentation of Decision*
- * oral decision at close of hearing, or written decision within 90 days.

During steps 4 and 6 you and the assessor will have an opportunity to ask questions of each other. If you are the appellant, in step 7 you will be given the opportunity for the final word.

When will a decision be made regarding my hearing?

Prior to the conclusion of the hearing the MGB will give its decision with reasons. This oral decision will be confirmed by letter. If either you or the assessor do not choose an oral decision that day, a written decision will be sent to you within 90 days after the hearing..

What if I disagree with the MGB's decision?

There is no appeal to a decision of the MGB, however, challenges are allowed to the Courts on matters of law.

You may apply to the MGB for a review or rehearing provided you can supply substantial reasons why the decision should be re-examined. Simply disagreeing with a decision of the MGB is not sufficient reason. You may contact the MGB to get more information on the guidelines for reviews and rehearings.

For additional information on MGB procedures you can contact the MGB by telephone or fax or visit the MGB's website at

~~*www2.gov.ab.ca/ma/mgb*~~

Municipal Government Board

15th Floor, Commerce Place
10155 - 102 Street
Edmonton, Alberta T5J 4L4
Phone: (780) 427-4864
Toll Free: 310-0000,
then dial: (780) 427-4864
Fax: (780) 427-0986
Email: ~~mgbmail@ma.gov.ab.ca~~

Where will my appeal be held?

Appeals in the **Edmonton area** are held at the MGB Office located at:
15th Floor, Commerce Place
10155 - 102 Street
Edmonton, AB T5J 4L4
Phone: (780) 427-4864

Appeals in the **Calgary area** are held at the MGB Hearing Facility located at:
~~Willow Glen Business Park
Suite 202, Building 800,
Manning Road NE~~
Calgary, AB
Phone: (403) 297-8600

Please note the Calgary facility is staffed only while hearings are in session. Appeals in other areas of the province are usually held in the nearest large urban centre, e.g. Grande Prairie, Medicine Hat, Red Deer, etc.



Municipal Government Board (MGB)

List of updates to MGB News, Volume 1

The following information is hereby adjusted as indicated:

MGB website	http://www.municipalaffairs.gov.ab.ca/mgb_index.htm
MGB e-mail address	mgbmail@gov.ab.ca
MGB Hearing Facility in Calgary - address	5th Floor, J.J. Bowlen Building 620 – 7 Ave SW Calgary, Alberta