

Property Tax and Assessment

Important Dates in 2024

July 1, 2023: Market Value date for Assessments
Dec 31, 2023: Condition date for Assessments
June 17, 2024: Council finalizes the budget to determine the tax rate
June 17, 2024: Tax rate is set by Council
June 26, 2024: Tax notices are mailed
September 15, 2024: Final day to pay taxes without incurring a penalty
September 2, 2024: Final day to file an assessment complaint
September 16, 2024: First penalty date
November 1, 2024: Second penalty date

Property Assessment

Assessment, taxation and appeals are all legislated by the Municipal Government Act in Alberta. This information can be found on the Municipal Affairs website at www.municipalaffairs.gov.ab.ca.

Assessment is the process of assigning a value to your property and is used in calculating your taxes. Property in Delia is assessed based on the market value as of July 1st of the previous year and the condition of the property as of December 31st.

The Assessment Roll uses two terms that bear defining:

Land is described as: the physical land, including assets such as grading, water and septic systems, and landscaping.

Improvement is described as: all improvements existing on the land as of last December 31st, such as buildings, fencing, paving, and construction in progress. Please note that this includes all existing improvements and is not limited to new construction.

In brief, your assessment is an appraisal of your property, but on a mass scale. However, unlike an appraisal of your property for the purpose of selling where everything is considered, the assessment on your property does not include landscaping, flower and vegetable gardens, curb appeal, open decks, etc. Your taxes will not increase because you have beautified your yard. Taking pride in your property can be sold, but it is not taxed. All properties are reassessed every year and are influenced by property sales in the Village to establish a fair and equitable market value for the area.

The following web address from municipal affairs has helpful information and may assist you:

<https://open.alberta.ca/publications/isbn-9781460137079>

The Village has an independent, provincially approved assessor to determine values for each property in the Village.

The information they provide is used to create the assessment notice we mail out. To determine the assessed value, they use a system of valuation which may include an inspection of the property. Under provisions of the Municipal Government Act, they may enter a property for the purpose of preparing an assessment with reasonable notice to the owner.

Access to Assessment Roll

As a Taxpayer you are entitled to see or receive sufficient information about your property under Section 299 of the Municipal Government Act and a summary of comparable assessments in the municipality (Sec. 300) to satisfy that your property has been fairly and accurately assessed.

The Assessment Roll is a list of all properties along with their current assessed value and is available for inspection at the Village Office during normal office hours. The Village staff will assist where possible to explain the assessment. Information other than what is in the public roll is maintained by the Assessor. See below for contact information.

Assessment Complaints and Appeals

You can appeal your assessment in Alberta; you cannot appeal your taxes or your municipal services. You have 60 days from the date after the assessment notice has been sent out to appeal your property assessment.

You can appeal for various reasons including the description of the property, the assessment amount being either being too high or low, the registered owner is incorrectly included or omitted, the class or the type of property or improvement is incorrect.

The first step is to call Terry at Municipal Property Consultants at (403) 309-4190 and review your concerns. Please have your Assessment or Tax Notice handy when you call.

If you are not satisfied, please download the Complaint Form from <https://cfr.forms.gov.ab.ca/Form/LGS1402.pdf> and drop it off at the Village Office.

Appeal Fee Rates:

\$ 50	Residential of 3 or fewer dwellings
\$ 50	Farm land
\$650	Non-Residential
\$650	Residential of 4 or more dwellings

Property Taxes (the Mill Rate)

Taxes are used to provide the Village with services such as sewer repairs and road maintenance. To determine your taxes, each year the council determines the tax rate through the budgeting process. We take the total revenue required for the Village and divide it by the total assessment base of the Village.

Then to determine your property taxes, we take the tax rate and multiply it by your property assessment.

Education and Seniors Housing Tax Levy

Each year the Village is required to collect property taxes for Education and Seniors Housing. Your Council has no voice or control over the amount they request, and we remit those amounts to them each year.

Penalty Rates and Dates

Property taxes are due on September 15th* of every year. A 5% penalty will be applied on the unpaid currently levy on September 16th*, and an additional 5% penalty on the unpaid current levy on November 1st*. (* or next business day following)

All arrears are subject to a monthly penalty of 0.75%, per month, or 9.00% per annum, calculated on the first day of each month.

Monthly Tax Payments

To avoid having a large payment in summer, it may be easier to use the monthly installment plan. This allows us to electronically charge your bank account with the monthly portion of the taxes each month. The installment plan also ignores the September and November penalty dates because you have the entire calendar year to pay.

The monthly amount will be adjusted when the Tax Notice is mailed to create a zero balance on December 31st. Beginning with the January installment you are prepaying the next calendar years' taxes. In addition to the convenience to you, this also provides a more even revenue flow to the Village reducing the cost of borrowing.

Please call in at the Village Office for more information.