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This statement is issued in response to an article that was recently published on social media. This article published some very inaccurate information.

Property Assessments are based entirely on the market value of the property and not influenced at all by the medical condition of the property owner. The assessor is audited every year by the Provincial Government and must be within 95% and 105% of the actual value of the property. As with any auditor, adjustments to the norm are highly reviewed and questioned. If the assessor lowered the assessment of a property because the owner was “not feeling well”, the assessment would be corrected, and the assessor would fail his audit.

The municipality cannot make any of these adjustments itself, because the municipal auditors perform the following calculations: the assessment roll by assessment class must equal the report from the assessor. These values multiplied by the tax rate for that class must equal the total taxes collected for that class. In the case of Delia, these values have a small variance for rounding because of the calculations for individual accounts.

Water consumption is audited the same way – total consumption in the period multiplied by the rate equals the metered consumption billed. Because of the split utility rate, a sampling of accounts that are billed higher than the level one consumption is reviewed by the auditors.

Same with the penalties – the auditor looks at the total tax or utility outstanding value, multiplies this by the penalty rate, which must equal the penalties calculated in that run.

By order of the Alberta Utility Commission, a few write-offs were made to the utility system . Part of the current definition of “customer” is that the property must be able to use that utility. If a vacant building is no longer connected to the municipal system and the property is in such a condition that the utility cannot be protected or utilized, that building cannot be a “customer”. Resulting from this order, the billings for base charges were discontinued and refunded back to the property owner.

In 2024 there were a few additional write-offs of utility billings, which were entirely delinquent renters who had left the area and could not be located. This covered a period of a few years.

The Village of Delia Council trust that this will clarify the Municipal and audit processes used to verify the amounts and protect the rate payers.

Jordan Elliott, Mayor