Making Sense out of Property Assessment and Taxation:

Assessment 101

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Municipal Law

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INTRODUCTION

This paper was written for the Legal Education Society of Alberta (LESA) for the Municipal Law Seminar March 2013.

The paper is broken into ten (10) parts and is designed to give you an overview of the most important provisions dealing with property assessment in Alberta as well as some of the taxation provisions. Case cites have been provided for MGA s. 470 and s. 362. MGA sections have not been provided as they are available through CanLii.

TYPES OF PROPERTY THAT ARE TO BE VALUED

The Municipal Government Act, RSA 2000, cM-26 (MGA) and its regulations govern the assessment of property and business in Alberta. This paper is intended to deal mainly with the assessment of properties as many municipalities have chosen not to enact business tax bylaws.

The assessment of property under the MGA is governed by Part 9 of the MGA.

It is important to note that while the assessment of property and its rules are to be found under Part 9 of the MGA, there are definitions contained under s. 1 as well as those found in s. 284 of the MGA that are applicable to the assessment of property and businesses.

MGA s. 285 requires that each municipality must annually prepare an assessment for each property in the municipality, except linear property and the property listed in s. 298.

Assessment for linear property must be prepared by the assessor designated by the Minister. Assessments for property in each municipality are to be prepared by the assessor for the municipality. MGA s. 289 is the provision that dictates that, for property other than linear property, assessments must be prepared by the assessor appointed by the municipality.

MGA s. 289(2) stipulates that each assessment must reflect:

(a) The characteristics and physical condition of the property on December 31st of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
(b) The valuation and other standards set out in the regulation for that property.