

February 4, 2026
COMPOSITE ASSESSMENT
REVIEW BOARD PRELIMINARY
HEARING AGENDA
VIDEOCONFERENCE
1:00 p.m.

1. CALL TO ORDER (1:00 p.m.)

2. SCHEDULE OF HEARINGS:

2.1 Complainant: Kim Barclay c/o TKT Holdings Ltd. 026-ARB-001

3. ADJOURNMENT

The personal information on this form is being collected under the authority of the Municipal Government Act, section 460, as well as the Freedom of Information and Protection of Privacy Act, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.

Municipality Name (as shown on your assessment notice or tax notice) Sturgeon County Tax Year 2025

Section 1 - Notice Type

Assessment Notice: Annual Assessment Amended Annual Assessment Supplementary Assessment Amended Supplementary Assessment Tax Notice: Business Tax Other Tax (excluding property tax and business tax) Name of Other Tax _____

Section 2 - Property Information

Assessment Roll or Tax Roll Number 2948002 Property Address 25232 Twp Rd 55a Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer) 511/1821967 Property Type (check all that apply): Residential property with 3 or fewer dwelling units Residential property with 4 or more dwelling units Farm land Machinery and equipment Non-residential property

Business Name (if pertaining to business tax) THT Holdings Ltd Business Owner(s) Kimberly Barclay

Section 3 - Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint? Yes No Note: If this 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 this complaint form. Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company) THT Holdings Ltd.

Mailing Address (if different from above) _____ City/Town _____ Province _____ Postal Code _____

Severed in line with s.20 of ATIA

Telephone Number (include area code) Severed in line with s.20 of ATIA Fax Number (include area code) _____ Email Address Severed in line with s.20 of ATIA

If applicable, please indicate any date(s) that you are not available for hearing _____

Section 4 - Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding) 1 2 3 4 5 6 7 8 9 10 11 12 13 Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

Section 5 - Reason(s) for Complaint

Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form. A complainant must:

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment.

 Requested assessed value: \$696,560.53

Please see attachments.

Section 6 - Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint. If the assessment review board panel makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 - Complainant Signature

11/24/2025 Kimberly Barclay Severed in line with s.20 of ATIA
Date (mm/dd/yyyy) Printed Name of Signatory Person and Title

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only
Was the complaint filed on time? Yes No
Is the required information included on or with the complaint form? Yes No
Was the required filing fee included? Yes No N/A Date received _____
Was a properly completed agent authorization form attached? Yes No N/A
Complaint to be heard by: LARB Panel CARB Panel



9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Phone: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

SUPPLEMENTARY TAXATION NOTICE

2025

ROLL NUMBER 2948002

Date of Mailing October 9, 2025
 Notice of Assessment October 17, 2025
 Assessment Complaint Date December 16, 2025

TKT HOLDINGS LTD.
Severed in line with s.20 of ATIA

DUE DATE November 17, 2025

A COPY OF THIS NOTICE HAS BEEN SENT TO

PORTION-QUAD-SEC-TWP-RGE-MER	LOT/BLOCK/PLAN	MUNICIPAL	Acres	SCHOOL SUPPORT
W SIDE W 1/2-SW-15-55-25-4	5/1/1821967	25232-TWP RD 552	30.64	PUBLIC 100.00% SEPARATE 0.00%

ASSESSMENT VALUE	
DESCRIPTION	AMOUNT
Commercial Building and Struct	1,533,540.00
TOTAL	1,533,540.00

EDUCATION AND OTHER (Collected on behalf of Others)		
DESCRIPTION	TAX RATE	TAX AMOUNT
ASFF - Non Residential	0.0038401	1,472.24
Homeland Housing	0.0000863	33.09
TOTAL		\$1,505.33

MUNICIPAL PROPERTY TAX		
DESCRIPTION	TAX RATE	TAX AMOUNT
Municipal Purposes - Non Resid	0.0109170	4,185.41
TOTAL		\$4,185.41

LOCAL IMPROVEMENT/CEIP			
DESCRIPTION	YEARS	EXP.	TAX AMOUNT
Not on Supplementary Notice			
TOTAL			

PLEASE NOTE: \$25 MINIMUM MUNICIPAL TAX

IMPORTANT PENALTY INFORMATION

Supplementary taxes not paid by November 17, 2025 will be subject to a 6% penalty on November 18, 2025.

TOTAL TAXES PAYABLE ON OR BEFORE JUNE 30	
MUNICIPAL	\$4,185.41
EDUCATION AND OTHER	\$1,505.33
LOCAL IMPROVEMENT/CEIP	\$0.00
ARREARS(CREDITS)	\$312.77
PAY THIS AMOUNT	\$6,003.51

PLEASE SEE REVERSE FOR PENALTY STRUCTURE AND ADDITIONAL INFORMATION

KEEP THIS PORTION AND YOUR CANCELLED CHEQUE FOR YOUR RECORDS. A TAX RECEIPT CAN BE PROVIDED UPON REQUEST.



9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Phone: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

SUPPLEMENTARY TAXATION NOTICE

2025

ROLL NUMBER 2948002

DUE DATE **AMOUNT DUE**

November 17, 2025 **\$6,003.51**

AMOUNT PAID

TKT HOLDINGS LTD.
Severed in line with s.20 of ATIA

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT



Sturgeon County
 9613-100 St
 Morinville, Alberta T8R-1L9
 (780) 939-4321 ext.

TKT HOLDINGS

Receipt Number: 202508449
 GST Number: 107747412RT0001
 Date: 2025-12-19
 Initials: SRH

Account	Description	Prev Bal	Payment	Balance
16ARB	ASSESSMENT REVIEW BOARD /		\$500.00	
			Subtotal: \$500.00	
			Taxes: \$0.00	
			Total Receipt: \$500.00	<u>Cheque No.</u>
			Mc: \$500.00	
			Total Monies Received: \$500.00	
			Rounding: \$0.00	
			Amount Returned: \$0.00	

January 15, 2026

<p>Complainant</p> <p>Kim Barclay, TKT Holdings Ltd. Severed in line with s.20 of ATIA</p> <p>Email: Severed in line with s.20 of ATIA</p>	<p>Respondent</p> <p>Sturgeon County Assessment Services 9613 100 Street Morinville, AB T8R 1L9</p> <p>Email: ldelgado@sturgeoncounty.ca</p>
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Notice of Preliminary Hearing

2025 Supplementary Assessment Complaint for Roll Number 2948002
Property Located at: SW-15-55-25-4
Assessed Person/Taxpayer: TKT Holdings Ltd.

The Composite Assessment Review Board received your complaint on December 19, 2025 with respect to the above property. A preliminary hearing will be held by a one-member panel of the Sturgeon County Composite Assessment Review Board for the purposes of determining an administrative matter in accordance with section 40 of Matters Relating to Assessment Complaints Regulation (MRAC) 201/2017.

Note that this hearing is **not** to hear evidence on the merits of the complaint; this is a preliminary matter only regarding the complaint being received on December 19, 2025, three days later than the legislated deadline of December 16, 2025.

The hearing will be held on the following date, time, and location:

DATE: February 4, 2026	TIME: 1:00 p.m.
LOCATION: VIA VIDEOCONFERENCE Videoconference details to be sent to the parties by the Clerk prior to the hearing.	

Disclosure of Evidence:

You are required to file all evidence that will be presented at the hearing on or before the date(s) indicated below. Please note that no new evidence may be introduced at the hearing.

Disclosure *must* include:

- All documentary evidence;
- A summary of testimonial evidence (including any signed witness reports);
- Any written argument you intend to present at the hearing in sufficient detail to allow the Respondent to respond to or rebut the evidence at the hearing; and
- An estimate of the time needed to present the evidence at the hearing.

IMPORTANT DEADLINES

Complainant’s disclosure: In accordance with the Matters Relating to Assessment Complaints Regulation (MRAC), the Complainant’s disclosure must be provided to **both** the Respondent and the CARB at least 7 days before the hearing. Therefore, the Complainant’s disclosure must be submitted to **both** the Respondent and the CARB on or before **January 27, 2026**.

Respondent’s disclosure: In accordance with MRAC, the Respondent’s disclosure must be provided to **both** the Complainant and the CARB at least 7 days before the hearing. Therefore, the Respondent’s disclosure must be submitted to **both** the Complainant and the CARB on or before **January 27, 2026**.

Complainant’s rebuttal: In accordance with MRAC, the Complainant will have the opportunity to provide rebuttal evidence at the hearing.

**Please note that disclosure must be received on or before the disclosure deadline.
 Email submission of disclosure is encouraged. If filing by mail, please allow time for delivery.
 The timelines for disclosure must be followed.
 The Board will not hear evidence that has not been properly disclosed.**

Please submit disclosure as a single, page-numbered document. If separate documents are submitted, you are required to identify the sequencing of the items.

Filing Disclosure:

You must file two copies of your disclosure package: one with the Respondent **and** one copy with the CARB. Keep the originals for your records.

How to file with the CARB	How to file with the Respondent
<p>Email submissions are preferred: Email: legislativeservices@sturgeoncounty.ca</p> <p>You may also file your disclosure by mail or in person at:</p> <p>Sturgeon County Assessment Review Board 9613 100 Street Morinville, AB T8R 1L9 Fax: 780-939-3003</p>	<p>Email submissions are preferred: Email: assessmentservices@sturgeoncounty.ca</p> <p>You may also file your disclosure by mail or in person at:</p> <p>Sturgeon County Assessment Services 9613 100 Street Morinville, AB T8R 1L9 Fax: 780-939-3003</p>

Assessment Review Board hearings are public in nature. It is understood that written and verbal evidence containing personal information will be made publicly available through the Board’s website, the hearing recording, and in the Board’s written decision.

The Clerk of the Assessment Review Board will prepare an agenda package, which will be supplied to parties 3 days in advance of the hearing. This agenda package is for reference purposes only. Parties must comply with the disclosure requirements set out above.

If you do not attend the hearing, the Board may proceed in your absence.

If you have any questions or require further information, please contact us at 780-939-0620 or via email at legislativeservices@sturgeoncounty.ca.

Sincerely,

Tanis Sawatsky
Clerk of the Assessment Review Board

Complainant Disclosure

026-ARB-001

Date: January 26th, 2026

Tax Roll 2948002 – Procedural Fairness Submission

Dear Members of the Assessment Review Board,

I am writing in response to the Respondent's request to dismiss the complaint for Tax Roll 2948002 on the basis that it was filed after the December 16, 2025 deadline.

Respectfully, the complaint was effectively filed on December 4, 2025, prior to the deadline, and any delay in the final transmission of documents resulted from technical delivery failures and administrative intake issues outside of the complainant's control.

On December 4, 2025, I submitted the complaint materials by email to the County's assessment department, well within the legislated deadline of December 16, 2025. That submission generated an automated bounce back due to attachment restrictions, although this attachment was simply a ZIP file. I immediately followed up the same day advising of the issue and requesting guidance on an alternative submission method.

Despite my email on December 4th asking for another way to submit the files, I received no response. I further followed up on December 9 to which I received a reply on December 10th from Legislative Services, with Jesse Sopko included on the email correspondence, asking me to submit my files to another email address. On December 12, I continued to encounter email delivery failures..I sent another follow up advising Legislative Services and Jesse Sopko that I was still receiving the same bounce back error. At no time prior to the deadline was I advised that my complaint would be rejected for lateness, nor was a functional submission method provided.

On December 12, 2025, Legislative Services acknowledged the filing issue and left a voicemail regarding the submission of my documents

The eventual successful transmission of the complaint materials on December 18, 2025, was achieved only after I independently identified and implemented a workaround to the County's email restrictions. Specifically, I manually

uncompressed the original ZIP file, separated the documents, and recompressed and transmitted the materials as individual PDF attachments. This approach was not suggested or directed by County staff and required independent troubleshooting on my part in order to overcome the technical limitations that had prevented delivery through the County's intake system. Once the materials were ultimately transmitted successfully once technical barriers were resolved, County staff acknowledged receipt and proceeded to request payment of the appeal fee and discuss scheduling.

These facts demonstrate a clear intention to file within the prescribed period, continuous good faith efforts to comply, and administrative acceptance of the complaint once delivery issues were resolved.

Dismissing the complaint in these circumstances would elevate form over substance and undermine procedural fairness, particularly where the delay was materially contributed to by technical and administrative barriers within the Respondent's control.

I respectfully request that the Board deem the complaint filed as of December 4, 2025, or alternatively exercise its discretion to accept the complaint in the interests of fairness.

Sincerely,

Kimberly Shannon Barclay
TKT Holdings Ltd.

Chronology of Filing Attempts

December 4, 2025: Complaint materials emailed to assessment@sturgeoncounty.ca

December 4, 2025: Automated bounce back received due to ZIP attachment

December 4, 2025: Immediate follow up email sent requesting alternative submission method

December 9, 2025: Follow up email sent after no response

December 10, 2025: Legislative Services instructs documents be resent to legislativeservices@sturgeoncounty.ca

December 12, 2025: Attempted submission to new address; further bounce back received

December 12, 2025: Email sent advising County of continued delivery failure

December 12, 2025: Voicemail left by Legislative Services regarding filing

December 18, 2025: Successful transmission following independent troubleshooting, including uncompressing the original ZIP file and resending documents as individual PDF attachments

December 19, 2025: County confirms receipt and requests payment of appeal fee

Statement of Good Faith Filing Efforts

I, Kimberly Shannon Barclay, confirm that the above timeline is accurate to the best of my knowledge and belief and reflects my good faith efforts to file the complaint prior to the legislated deadline. Any delay in final delivery was caused by technical and administrative barriers outside of my control.

Severed in line with s.20 of ATIA

Signed: 

Date: _____

Reservation of Rights

Should the complaint be dismissed on a purely technical basis despite the documented filing attempts, I reserve the right to seek review on the basis of procedural fairness and administrative reasonableness.

Severed in line with s.20 of ATIA

From: Kim Barclay
Subject: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 4, 2025 at 11:13:33 AM
To: assessment@sturgeoncounty.ca

Good Morning!

Please see attached for a zip file containing everything related to our assessment review board complaint.

Please note, the amount of the requested assessed value of \$692,562.53 is not in addition to the 2025 assessed value of \$352,190.00. The \$692,562.53 is the total value of the property in our opinion. The breakdown in attachment 1B will show this - I wasn't sure which value to enter into this box and therefore thought I should mention in summary in my email here.

As well, I'm unsure how to pay the fees requested, if someone could please let me know the process for that that would be much appreciated!

Thank you so much!

Respectfully,
Kim Barclay
TKT Holdings Ltd



**Assessment Board
Complaint.zip**
5.7 MB

From: Kim Barclay Severed in line with s.20 of ATIA
Subject: Fwd: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 4, 2025 at 11:17:30 AM
To: assessment@sturgeoncounty.ca

Good Morning!

I am trying to send over a zip file and am receiving a bounce back (please see below email) - could someone please let me know the best way to send this over?

Thank you so much!
Kim

----- Forwarded message -----
From: **Kim Barclay** Severed in line with s.20 of ATIA
Date: Thu, Dec 4, 2025 at 11:13 AM
Subject: Tax Roll: [2948002](#) - Supplemental Taxation Notice
To: <assessment@sturgeoncounty.ca>

Good Morning!

Please see attached for a zip file containing everything related to our assessment review board complaint.

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As well, I'm unsure how to pay the fees requested, if someone could please let me know the process for that that would be much appreciated!

Thank you so much!

Respectfully,
Kim Barclay
TKT Holdings Ltd

From: Kim Barclay **Severed in line with s.20 of ATIA**
Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 9, 2025 at 8:43:38 AM
To: assessment@sturgeoncounty.ca

Good Morning!

I just wanted to follow up on the below email.

Thank you so much!

Kim Barclay

Severed in line with s.20 of ATIA

Sent from my iPhone

On Dec 4, 2025, at 11:17 AM, Kim Barclay <kim@tktholdings.com> wrote:

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Thank you so much!

Kim

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Thank you so much!

Respectfully,
Kim Barclay
TKT Holdings Ltd

From: Legislative Services legislativeservices@sturgeoncounty.ca
Subject: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 10, 2025 at 11:44:22 AM
To: **Severed in line with s.20 of ATIA**
Cc: Assessment Assessment@sturgeoncounty.ca, Jesse Sopko
jsopko@sturgeoncounty.ca

Good morning,

If you could please resend your documentation to legislativeservices@sturgeoncounty.ca, someone will be contact you regarding next steps.

Thank-you,

Tanis Sawatsky
LEGISLATIVE AND LEGAL COORDINATOR
[780-939-0620](tel:780-939-0620)
tsawatsky@sturgeoncounty.ca
sturgeoncounty.ca
9613 100 Street, Morinville, AB T8R 1L9



From: Kim Barclay **Severed in line with s.20 of ATIA**
Sent: December 9, 2025 8:43 AM
To: Assessment <Assessment@sturgeoncounty.ca>
Subject: Re: Tax Roll: [2948002](#) - Supplemental Taxation Notice

Severed in line with s.20 of ATIA

[Learn why this is important](#)

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To: <assessment@sturgeoncounty.ca>

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This communication is intended for the recipient to whom it is addressed, and may contain confidential, personal, and or privileged information. Please contact the sender immediately if you are not the intended recipient of this communication, and do not copy, distribute, or take action relying on it. Any communication received in error, or subsequent reply should be deleted or destroyed.

From: Kim Barclay Severed in line with s.20 of ATIA
Subject: Fwd: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 12, 2025 at 9:58:04 AM
To: legislativeservices@sturgeoncounty.ca

Good Morning!

Please see below & attached. I've been asked to forward this email to your email address. If you have any problems opening the zip file please don't hesitate to let me know.

Thank you so much!

Kim Barclay

Severed in line with s.20 of ATIA

Sent from my iPhone

Begin forwarded message:

From: Kim Barclay Severed in line with s.20 of ATIA
Date: December 4, 2025 at 11:13:33AM MST
To: assessment@sturgeoncounty.ca
Subject: Tax Roll: [2948002](#) - Supplemental Taxation Notice

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Kim Barclay
TKT Holdings Ltd



**Assessment Board
Complaint.zip**

5.7 MB

Severed in line with s.20 of ATIA

From: Kim Barclay
Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 12, 2025 at 10:19:01 AM
To: Legislative Services legislativeservices@sturgeoncounty.ca
Cc: Assessment Assessment@sturgeoncounty.ca, Jesse Sopko
jsopko@sturgeoncounty.ca

Good Morning!

I am still receiving the same bounce back reply when attempting to send to this email address. Is there another way to send you the files?

Thank you so much!
Kim

Sent from my iPhone

On Dec 10, 2025, at 11:44 AM, Legislative Services
<legislativeservices@sturgeoncounty.ca> wrote:

Good morning,

If you could please resend your documentation to
legislativeservices@sturgeoncounty.ca, someone will be contact you regarding next steps.

Thank-you,

Tanis Sawatsky
LEGISLATIVE AND LEGAL COORDINATOR
780-939-0620
tsawatsky@sturgeoncounty.ca
sturgeoncounty.ca
9613 100 Street, Morinville, AB T8R 1L9
<[Outlook-aspzvign.png](#)>

From: Kim Barclay [Severed in line with s.20 of ATIA]
Sent: December 9, 2025 8:43 AM
To: Assessment <Assessment@sturgeoncounty.ca>
Subject: Re: Tax Roll: [2948002](#) - Supplemental Taxation Notice

Severed in line with s.20 of ATIA [Learn why this is important](#)

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Respectfully,
Kim Barclay
TKT Holdings Ltd

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From: Legislative Services legislativeservices@sturgeoncounty.ca
Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 12, 2025 at 2:26:46 PM
To: Kim Barclay Severed in line with s.20 of ATIA

Good afternoon Kim,

I left you a voicemail this afternoon regarding filing your documents - please call me back at 780-939-0620 at your earliest convenience.
I will be in the office until 3:30 today, and back in the office on Monday.

Thank-you,

Tanis Sawatsky
LEGISLATIVE AND LEGAL COORDINATOR
780-939-0620
tsawatsky@sturgeoncounty.ca
sturgeoncounty.ca
9613 100 Street, Morinville, AB T8R 1L9



From: Kim Barclay Severed in line with s.20 of ATIA
Sent: December 12, 2025 10:18 AM
To: Legislative Services <legislativeservices@sturgeoncounty.ca>
Cc: Assessment <Assessment@sturgeoncounty.ca>; Jesse Sopko <jsopko@sturgeoncounty.ca>
Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice

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sturgeoncounty.ca

9613 100 Street, Morinville, AB T8R 1L9

<Outlook-aspzviqn.png>

From: Kim Barclay Severed in line with s.20 of ATIA

Sent: December 9, 2025 8:43 AM

To: Assessment <Assessment@sturgeoncounty.ca>

Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice

Severed in line with s.20 of ATIA

[Learn why this is important](#)

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Good Morning!

I just wanted to follow up on the below email.

Thank you so much!

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Sent from my iPhone

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On Dec 4, 2025, at 11:17 AM, Kim Barclay [redacted] wrote:

Good Morning!

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Thank you so much!

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From: **Kim Barclay** [redacted]

Date: Thu, Dec 4, 2025 at 11:13 AM

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To: <assessment@sturgeoncounty.ca>

Good Morning!

Please see attached for a zip file containing everything related to our assessment review board complaint.

Please note, the amount of the requested assessed value of \$692,562.53 is not in addition to the 2025 assessed value of \$352,190.00. The \$692,562.53 is the total value

of the property in our opinion. The breakdown in attachment 1B will show this - I wasn't sure which value to enter into this box and therefore thought I should mention in summary in my email here.

As well, I'm unsure how to pay the fees requested, if someone could please let me know the process for that that would be much appreciated!

Thank you so much!

Respectfully,
Kim Barclay
TKT Holdings Ltd

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From: Kim Barclay
Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 18, 2025 at 1:59:53 PM
To: Legislative Services legislativeservices@sturgeoncounty.ca

Hi Tanis!

I just left you a message; however, I'm trying to attach the files in this email for you. I have compressed them in a few different attachments here for you. If you're unable to open them please let me know.

Thank you so much!
Kim



1. Assessment Information.pdf
1.6 MB



1B. Assessment Breakdown.xlsx
12 KB



2. Costs Incurred .pdf
848 KB



3. Email Summaries .pdf
3.6 MB

Sent from my iPhone

On Dec 12, 2025, at 2:26 PM, Legislative Services <legislativeservices@sturgeoncounty.ca> wrote:

Good afternoon Kim,

I left you a voicemail this afternoon regarding filing your documents - please call me back at 780-939-0620 at your earliest convenience.

I will be in the office until 3:30 today, and back in the office on Monday.

Thank-you,

Tanis Sawatsky

LEGISLATIVE AND LEGAL COORDINATOR

780-939-0620

tsawatsky@sturgeoncounty.ca

sturgeoncounty.ca

9613 100 Street, Morinville, AB T8R 1L9

<Outlook-qghxkskj.png>

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From: Kim Barclay

Sent: December 12, 2025 10:18 AM

To: Legislative Services <legislativeservices@sturgeoncounty.ca>

Cc: Assessment <Assessment@sturgeoncounty.ca>; Jesse Sopko <jsopko@sturgeoncounty.ca>

Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice

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legislativeservices@sturgeoncounty.ca, someone will be contact you regarding next
steps.

Thank-you,

Tanis Sawatsky

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Subject: Re: Tax Roll: 2948002 - Supplemental Taxation Notice
Date: Dec 19, 2025 at 7:39:16 AM
To: Kim Barclay Severed in line with s.20 of ATIA
Cc: Jesse Sopko jsopko@sturgeoncounty.ca

Good morning,

Thank-you for your submission.

Can you confirm if you have paid your appeal fee? Payment can be made in-person at front reception, or by phone at 780-939-4321.

Once I receive confirmation that the appeal fee has been paid I can move forward with scheduling a hearing.

Thank-you,

Tanis Sawatsky
LEGISLATIVE AND LEGAL COORDINATOR
780-939-0620
tsawatsky@sturgeoncounty.ca
sturgeoncounty.ca
9613 100 Street, Morinville, AB T8R 1L9



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Respondent Disclosure

026-ARB-001



Sturgeon

C O U N T Y

2026

Assessment Review Board

Date: February 4, 2026 (1:00 pm)

Hearing complaint on 2025 supplementary assessment for

Roll number: 2948002

Assessor:

Steve Beveridge, AMAA

Severed in line with s.20 of ATIA

Signature:

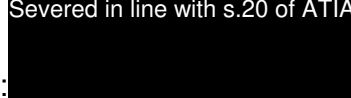


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Respondent's Recommendation

Re: February 4th, 2025 – Preliminary Hearing – TR 2948002 – TKT Holdings Ltd.

Sturgeon County requests the dismissal of the preliminary hearing for tax roll 2948002. The Municipal Government Act (MGA) gives a 60 days from a notice date as a deadline to appeal an assessment notice. The Complainant did not file their complaint before this deadline. The Assessment Review Board must dismiss the complaint.

- Date of mailing: October 9, 2025
- Notice of Assessment: October 17, 2025
- Assessment Complaint Date: December 16, 2025
- Date of Complainant's submission: December 19, 2025

MGA, Section 461(1.1): "A complaint filed after the complaint deadline is invalid."

461(1) A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

- (a) in the case of a complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or
- (b) in any other case, **not later than the complaint deadline.**

(1.1) **A complaint filed after the complaint deadline is invalid.**

(2) The applicable filing fee must be paid when a complaint is filed.

(3) On receiving a complaint, the clerk must set a date, time and location for a hearing before an assessment review board in accordance with the regulations.

2016 c24 s62; 2017 c13 s2(13)

MGA, Section 467(2): "An Assessment Review Board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9)"

Decisions of assessment review board

467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

(1.1) For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

(2) **An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).**

(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- (a) the valuation and other standards set out in the regulations,
- (b) the procedures set out in the regulations, and
- (c) the assessments of similar property or businesses in the same municipality.

(4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.

RSA 2000 cM-26 s467; 2009 c29 s24; 2018 c11 s13;
2019 c22 s10(15)

Edmonton v. Edmonton Assessment Review Board (2012 ABQB 399), the Alberta Court of Queen's Bench held that Section 467(2) of the MGA requires dismissal of a complaint that was not made within the proper time and that the ARB lacked jurisdiction to extend the deadline.

Summary:

A property owner filed a complaint with the Edmonton Assessment Review Board, challenging the assessed value of his property. The complaint was mailed on March 9, but not received until March 21. The deadline for receipt was March 14. There was no evidence to support any inference of delay other than postal delay. The Board ruled that it had jurisdiction, as the owner intended to file a complaint before the deadline and the failure to do so was the result of circumstances beyond his control. The City sought judicial review, claiming that the Board erred in taking jurisdiction where the complaint was received five days after the deadline and nothing in the Municipal Government Act empowered the Board to extend that deadline.

The Alberta Court of Queen's Bench allowed the application. The Board had no jurisdiction to extend the time for filing of the complaint in the face of s. 467(2) of the Act, which provided that the Board "must dismiss a complaint that was not made within the proper time". Accordingly, the Board lacked jurisdiction to adjudicate the complaint.

Addenda 1: Summaries of attachments

1. Alberta Government's 2025 Assessment complaint dates

- A formal document provided by Municipal Affairs to assist municipalities for setting notice assessment dates and their complaint deadline.
- Supplementary notice date: October 17, 2025, and deadline date: December 16, 2025
- See page 5

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday August 1	Saturday August 9	Wednesday October 8	Friday September 5	Saturday September 13	Wednesday November 12
Saturday August 2	Sunday August 10	Thursday October 9	Saturday September 6	Sunday September 14	Thursday November 13
Sunday August 3	Monday August 11	Friday October 10	Sunday September 7	Monday September 15	Friday November 14
Monday August 4	Tuesday August 12	Saturday October 11	Monday September 8	Tuesday September 16	Saturday November 15
Tuesday August 5	Wednesday August 13	Sunday October 12	Tuesday September 9	Wednesday September 17	Sunday November 16
Wednesday August 6	Thursday August 14	Monday October 13	Wednesday September 10	Thursday September 18	Monday November 17
Thursday August 7	Friday August 15	Tuesday October 14	Thursday September 11	Friday September 19	Tuesday November 18
Friday August 8	Saturday August 16	Wednesday October 15	Friday September 12	Saturday September 20	Wednesday November 19
Saturday August 9	Sunday August 17	Thursday October 16	Saturday September 13	Sunday September 21	Thursday November 20
Sunday August 10	Monday August 18	Friday October 17	Sunday September 14	Monday September 22	Friday November 21
Monday August 11	Tuesday August 19	Saturday October 18	Monday September 15	Tuesday September 23	Saturday November 22
Tuesday August 12	Wednesday August 20	Sunday October 19	Tuesday September 16	Wednesday September 24	Sunday November 23
Wednesday August 13	Thursday August 21	Monday October 20	Wednesday September 17	Thursday September 25	Monday November 24
Thursday August 14	Friday August 22	Tuesday October 21	Thursday September 18	Friday September 26	Tuesday November 25
Friday August 15	Saturday August 23	Wednesday October 22	Friday September 19	Saturday September 27	Wednesday November 26
Saturday August 16	Sunday August 24	Thursday October 23	Saturday September 20	Sunday September 28	Thursday November 27
Sunday August 17	Monday August 25	Friday October 24	Sunday September 21	Monday September 29	Friday November 28
Monday August 18	Tuesday August 26	Saturday October 25	Monday September 22	Tuesday September 30	Saturday November 29
Tuesday August 19	Wednesday August 27	Sunday October 26	Tuesday September 23	Wednesday October 1	Sunday November 30
Wednesday August 20	Thursday August 28	Monday October 27	Wednesday September 24	Thursday October 2	Monday December 1
Thursday August 21	Friday August 29	Tuesday October 28	Thursday September 25	Friday October 3	Tuesday December 2
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Page 5



2. Copy of Matters Relating to Assessment Complaints (MRAC)

Addenda 2: 026-ARB-001 Notice of Preliminary Hearing

- Page one mentions the date received (December 19, 2025)

Notice of Preliminary Hearing

2025 Supplementary Assessment Complaint for Roll Number 2948002
Property Located at: SW-15-55-25-4
Assessed Person/Taxpayer: TKT Holdings Ltd.

The Composite Assessment Review Board received your complaint on December 19, 2025 with respect to the above property. A preliminary hearing will be held by a one-member panel of the Sturgeon County Composite Assessment Review Board for the purposes of determining an administrative matter in accordance with section 40 of Matters Relating to Assessment Complaints Regulation (MRAC) 201/2017.

Note that this hearing is **not** to hear evidence on the merits of the complaint; this is a preliminary matter only regarding the complaint being received on December 19, 2025, three days later than the legislated deadline of December 16, 2025.



File No. 026-ARB-001

January 15, 2026

Complainant	Respondent
Kim Barclay, TKT Holdings Ltd. Severed in line with s.20 of ATIA	Sturgeon County Assessment Services 9613 100 Street Morinville, AB T8R 1L9
Email: Severed in line with s.20 of ATIA	Email: ldelgado@sturgeoncounty.ca

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Note that this hearing is **not** to hear evidence on the merits of the complaint; this is a preliminary matter only regarding the complaint being received on December 19, 2025, three days later than the legislated deadline of December 16, 2025.

The hearing will be held on the following date, time, and location:

DATE: February 4, 2026	TIME: 1:00 p.m.
LOCATION: VIA VIDEOCONFERENCE Videoconference details to be sent to the parties by the Clerk prior to the hearing.	

Disclosure of Evidence:

You are required to file all evidence that will be presented at the hearing on or before the date(s) indicated below. Please note that no new evidence may be introduced at the hearing.

Disclosure must include:

- All documentary evidence;
- A summary of testimonial evidence (including any signed witness reports);
- Any written argument you intend to present at the hearing in sufficient detail to allow the Respondent to respond to or rebut the evidence at the hearing; and
- An estimate of the time needed to present the evidence at the hearing.

IMPORTANT DEADLINES

Complainant's disclosure: In accordance with the Matters Relating to Assessment Complaints Regulation (MRAC), the Complainant's disclosure must be provided to **both** the Respondent and the CARB at least 7 days before the hearing. Therefore, the Complainant's disclosure must be submitted to **both** the Respondent and the CARB on or before **January 27, 2026**.

Respondent's disclosure: In accordance with MRAC, the Respondent's disclosure must be provided to **both** the Complainant and the CARB at least 7 days before the hearing. Therefore, the Respondent's disclosure must be submitted to **both** the Complainant and the CARB on or before **January 27, 2026**.

Complainant's rebuttal: In accordance with MRAC, the Complainant will have the opportunity to provide rebuttal evidence at the hearing.

**Please note that disclosure must be received on or before the disclosure deadline.
Email submission of disclosure is encouraged. If filing by mail, please allow time for delivery.
The timelines for disclosure must be followed.
The Board will not hear evidence that has not been properly disclosed.**

Please submit disclosure as a single, page-numbered document. If separate documents are submitted, you are required to identify the sequencing of the items.

Filing Disclosure:

You must file two copies of your disclosure package: one with the Respondent **and** one copy with the CARB. Keep the originals for your records.

How to file with the CARB	How to file with the Respondent
<p>Email submissions are preferred: Email: legislativeservices@sturgeoncounty.ca</p> <p>You may also file your disclosure by mail or in person at:</p> <p>Sturgeon County Assessment Review Board 9613 100 Street Morinville, AB T8R 1L9 Fax: 780-939-3003</p>	<p>Email submissions are preferred: Email: assessmentservices@sturgeoncounty.ca</p> <p>You may also file your disclosure by mail or in person at:</p> <p>Sturgeon County Assessment Services 9613 100 Street Morinville, AB T8R 1L9 Fax: 780-939-3003</p>

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<p>Email submissions are preferred: Email: legislativeservices@sturgeoncounty.ca</p> <p>You may also file your disclosure by mail or in person at:</p> <p>Sturgeon County Assessment Review Board 9613 100 Street Morinville, AB T8R 1L9 Fax: 780-939-3003</p>	<p>Email submissions are preferred: Email: assessmentsservices@sturgeoncounty.ca</p> <p>You may also file your disclosure by mail or in person at:</p> <p>Sturgeon County Assessment Services 9613 100 Street Morinville, AB T8R 1L9 Fax: 780-939-3003</p>

Assessment Review Board hearings are public in nature. It is understood that written and verbal evidence containing personal information will be made publicly available through the Board’s website, the hearing recording, and in the Board’s written decision.

The Clerk of the Assessment Review Board will prepare an agenda package, which will be supplied to parties 3 days in advance of the hearing. This agenda package is for reference purposes only. Parties must comply with the disclosure requirements set out above.

If you do not attend the hearing, the Board may proceed in your absence.

If you have any questions or require further information, please contact us at 780-939-0620 or via email at legislativeservices@sturgeoncounty.ca.

Sincerely,

Tanis Sawatsky
Clerk of the Assessment Review Board



Sturgeon County
9613-100 Street, Morinville, AB T8R 1L9

January 15, 2026

Travis Peter, CAO
Sturgeon County
9613-100 Street
Morinville, Alberta T8R 1L9
sent via email to: tpeter@sturgeoncounty.ca

Dear Mr. Peter,

Re: 2025 Sturgeon County Supplementary Assessment Review Board Complaint

In accordance with section 462 of the *Municipal Government Act*, please find enclosed a copy of the following supplementary assessment complaint received by the Sturgeon County Assessment Review Board:

Composite Assessment Review Board:

- Tax Roll #2948002

The Assessment Review Board will send hearing notices and future correspondence to the Manager, Property Assessment Services. If you have any questions, please contact me directly.

Regards,

Tanis Sawatsky
Clerk of the Sturgeon County Assessment Review Board

cc Luis Delgado, Manager, Property Assessment Services
Andrew Hayes, General Manager, Financial Services & Chief Financial Officer
Jesse Sopko, Manager, Legislative & Legal Services

Addenda 4: Complainant's Complaint Form

1. Complaint dated November 24, 2025 (page 1)
2. Copy of 2025 Supplementary notice (page 3) – top-right area shows the assessment complaint date deadline: December 16, 2025

Alberta Government **Assessment Review Board Complaint**

The personal information on this form is being collected under the authority of the Municipal Government Act, section 460, as well as the Freedom of Information and Protection of Privacy Act, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.

Municipality Name (as shown on your assessment notice or tax notice) Sturgeon County Tax Year 2025

Section 1: Notice Type

Assessment Notice: Annual Assessment Amended Annual Assessment Supplementary Assessment Amended Supplementary Assessment

Tax Notice: Business Tax Other Tax (excluding property tax and business tax)

Name of Other Tax _____

Section 2: Property Information

Assessment Roll or Tax Roll Number 2948002

Property Address 25032 Twp Rd 55a

Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer) S1/1821967

Property Type (check all that apply): Residential property with 3 or fewer dwelling units Farm land Machinery and equipment Residential property with 4 or more dwelling units Non residential property

Business Name (if pertaining to business tax) THT Holdings Ltd Business Owner(s) Kimberly Barclay

Section 3: Complainant Information Is the complainant the assessed person or taxpayer for the property under complaint? Yes No

Note: If this 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 this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company) THT Holdings Ltd

Address (if different from the assessed property) _____

Severed in line with s.20 of ATIA

Fax Number (include area code) _____ Severed in line with s.20 of ATIA

If applicable, please indicate any date(s) that you are not available for hearing _____

Section 4: Complaint Information Check the matter(s) that apply to the complaint (see reverse for coding)

1 2 3 4 5 6 7 8 9 10 11 12 13

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

Section 5: Reason(s) for Complaint Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form

A complainant must:

- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment.

Requested assessed value: \$696,568.53

Please see attachments.

Section 6: Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board panel makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7: Complainant Signature

11/24/2025 Kimberly Barclay Severed in line with s.20 of ATIA

Date (mm/dd/yyyy) Printed Name of Signatory Person and Title

Important Notice: Your completed complaint form and any supporting attachments, the agent fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time? Yes No

Is the required information included on or with the complaint form? Yes No

Was the required filing fee included? Yes No N/A Date received _____

Was a properly completed agent authorization form attached? Yes No N/A

Complaint to be heard by: LARB Panel CARB Panel



9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Ph: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

**TAXATION NOTICE
and PROPERTY ASSESSMENT**

2025

ROLL NUMBER 2948002

**TKT HOLDINGS LTD.
54019A RGE RD 12
PARKLAND COUNTY AB T7Y 0A5**

Date of Mailing May 22, 2025
Notice of Assessment May 30, 2025
Assessment Complaint Date July 29, 2025

DUE DATE June 30, 2025

A COPY OF THIS NOTICE HAS BEEN SENT TO

PORTION-QUAD-SEC-TWP-RGE-MER	LOT/BLOCK/PLAN	MUNICIPAL	Acres	SCHOOL SUPPORT	
W SIDE W 1/2-SW-15-55-25-4	5/1/1821967	25232-TWP RD 552	30.64	PUBLIC 100.00%	SEPARATE 0.00%

ASSESSMENT VALUE		EDUCATION AND OTHER (Collected on behalf of Others)		
DESCRIPTION	AMOUNT	DESCRIPTION	TAX RATE	TAX AMOUNT
Farm Land	7,330.00	ASFF - Farmland	0.0026704	19.57
Commercial Land	297,230.00	ASFF - Non Residential	0.0038401	1,324.29
Commercial Building and Struct	47,630.00	Homeland Housing	0.0000863	0.63
		Homeland Housing	0.0000863	29.76
TOTAL	352,190.00	TOTAL		\$1,374.25

MUNICIPAL PROPERTY TAX			LOCAL IMPROVEMENT/CEIP		
DESCRIPTION	TAX RATE	TAX AMOUNT	DESCRIPTION	YEARS	EXP. TAX AMOUNT
Municipal - Farmland	0.0100561	73.71			
Municipal Purposes - Non Resid	0.0109170	3,764.84			
TOTAL		\$3,838.55	TOTAL		\$0.00

PLEASE NOTE: \$25 MINIMUM MUNICIPAL TAX		TOTAL TAXES PAYABLE ON OR BEFORE JUNE 30	
TAX INSTALLMENT PROGRAM		MUNICIPAL	\$3,838.55
CURRENT INSTALLMENT AMOUNT	\$0.00	EDUCATION AND OTHER	\$1,374.25
BY JOINING THE PAYMENT PROGRAM YOUR		LOCAL IMPROVEMENT/CEIP	\$0.00
PAYMENT COULD BE AS LOW AS	\$434.40	ARREARS(CREDITS)	\$0.00
		PAY THIS AMOUNT	\$5,212.80

PLEASE SEE REVERSE FOR PENALTY STRUCTURE AND ADDITIONAL INFORMATION

KEEP THIS PORTION AND YOUR CANCELLED CHEQUE FOR YOUR RECORDS. A TAX RECEIPT CAN BE PROVIDED UPON REQUEST.



9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Ph: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

**TAXATION NOTICE
& PROPERTY ASSESSMENT**

2025

ROLL NUMBER	2948002
DUE DATE	AMOUNT DUE
June 30, 2025	\$5,212.80
AMOUNT PAID	

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT

**TKT HOLDINGS LTD.
54019A RGE RD 12
PARKLAND COUNTY AB T7Y 0A5**

04855900

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9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Phone: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

SUPPLEMENTARY TAXATION NOTICE

2025

ROLL NUMBER 2948002

Date of Mailing October 9, 2025
Notice of Assessment October 17, 2025
Assessment Complaint Date December 16, 2025

TKT HOLDINGS LTD.
54019A RGE RD 12
PARKLAND COUNTY AB T7Y 0A5

DUE DATE November 17, 2025

A COPY OF THIS NOTICE HAS BEEN SENT TO

PORTION-QUAD-SEC-TWP-RGE-MER	LOT/BLOCK/PLAN	MUNICIPAL	Acres	SCHOOL SUPPORT		
W SIDE W 1/2-SW-15-55-25-4	5/1/1821967	25232-TWP RD 552	30.64	PUBLIC 100.00%	SEPARATE	0.00%
ASSESSMENT VALUE		EDUCATION AND OTHER (Collected on behalf of Others)				
DESCRIPTION	AMOUNT	DESCRIPTION	TAX RATE	TAX AMOUNT		
Commercial Building and Struct	1,533,540.00	ASFF - Non Residential	0.0038401	1,472.24		
		Homeland Housing	0.0000863	33.09		
TOTAL	1,533,540.00	TOTAL		\$1,505.33		
MUNICIPAL PROPERTY TAX			LOCAL IMPROVEMENT/CEIP			
DESCRIPTION	TAX RATE	TAX AMOUNT	DESCRIPTION	YEARS	EXP.	TAX AMOUNT
Municipal Purposes - Non Resid	0.0109170	4,185.41	Not on Supplementary Notice			
TOTAL		\$4,185.41	TOTAL			
PLEASE NOTE: \$25 MINIMUM MUNICIPAL TAX						
IMPORTANT PENALTY INFORMATION						
Supplementary taxes not paid by November 17, 2025 will be subject to a 6% penalty on November 18, 2025.						
PLEASE SEE REVERSE FOR PENALTY STRUCTURE AND ADDITIONAL INFORMATION						
KEEP THIS PORTION AND YOUR CANCELLED CHEQUE FOR YOUR RECORDS. A TAX RECEIPT CAN BE PROVIDED UPON REQUEST.						
TOTAL TAXES PAYABLE ON OR BEFORE JUNE 30						
MUNICIPAL				\$4,185.41		
EDUCATION AND OTHER				\$1,505.33		
LOCAL IMPROVEMENT/CEIP				\$0.00		
APREARS(CREDITS)				\$312.77		
PAY THIS AMOUNT				\$6,003.51		



9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Phone: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

SUPPLEMENTARY TAXATION NOTICE

2025

ROLL NUMBER	2948002
DUE DATE	AMOUNT DUE
November 17, 2025	\$6,003.51
AMOUNT PAID	

TKT HOLDINGS LTD.
54019A RGE RD 12
PARKLAND COUNTY AB T7Y 0A5

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT

⑆04855⑈900⑆

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Addenda: 5: Legislation from the Municipal Government ACT (MGA)

Complaints

460(1) A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.

(2) A complaint must be in the form prescribed in the regulations and must be accompanied with the fee set by the council under section 481(1), if any.

(3) A complaint may be made only by an assessed person or a taxpayer.

(4) A complaint may relate to any assessed property or business.

(5) A complaint may be about any of the following matters, as shown on an assessment or tax notice:

- (a) the description of a property or business;
- (b) the name and mailing address of an assessed person or taxpayer;
- (c) an assessment;
- (d) an assessment class;
- (e) an assessment sub-class;
- (f) the type of property;
- (g) the type of improvement;
- (h) school support;
- (i) whether the property is assessable;
- (j) whether the property or business is exempt from taxation under Part 10;
- (k) any extent to which the property is exempt from taxation under a bylaw under section
- (l) whether the collection of tax on the property is deferred under a bylaw under section

(6) A complaint may be made about a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1.

(7) Despite subsection (5)(j),

(a) there is no right to make a complaint about an exemption or deferral given by agreement under section 364.1(11) unless the agreement expressly provides for that right, and

(b) there is no right to make a complaint about a decision made under a bylaw under section 364.2 in respect of an exemption or deferral.

(8) There is no right to make a complaint about any tax rate.

(9) A complaint under subsection (5) must

- (a) indicate what information shown on an assessment notice or tax notice is incorrect,
- (b) explain in what respect that information is incorrect,
- (c) indicate what the correct information is, and
- (d) identify the requested assessed value, if the complaint relates to an assessment.

(9.1) A complaint about a tax imposed in accordance with a clean energy improvement tax bylaw must be made within one year after the tax is first imposed.

(10) A complaint about a local improvement tax must be made within one year after it is first imposed.

(11) Despite subsection (10), where a local improvement tax rate has been revised under section 403(3), a complaint may be made about the revised local improvement tax whether or not a complaint was made about the tax within the year after it was first imposed.

(12) A complaint under subsection (11) must be made within one year after the local improvement tax rate is revised.

(13) A complaint must include the mailing address of the complainant except where, in the case of a complaint under subsection (5), the correct mailing address of the complainant is shown on the assessment notice or tax notice.

(14) An assessment review board has no jurisdiction to deal with a complaint about designated industrial property or an amount prepared by the Minister under Part 9 as the equalized assessment for a municipality.

(15) An assessment review board has no jurisdiction to deal with a complaint about any matter relating to an exemption or deferral under section 364.2, including a refusal to grant an exemption or deferral or a cancellation of an exemption or deferral under that section.

Address to which a complaint is sent

461(1) A complaint must be filed with the assessment review board at the address shown on the assessment or tax notice for the property

(a) in the case of a complaint about a designated officer's decision to refuse to grant an exemption or deferral under section 364.1, not later than the date stated on the written notice of refusal under section 364.1(9), or

(b) in any other case, not later than the complaint deadline.

(1.1) A complaint filed after the complaint deadline is invalid.

(2) The applicable filing fee must be paid when a complaint is filed.

(3) On receiving a complaint, the clerk must set a date, time and location for a hearing before an assessment review board in accordance with the regulations.

Decisions of assessment review board

467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

(1.1) For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.

(2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).

(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

(a) the valuation and other standards set out in the regulations,

(b) the procedures set out in the regulations, and

(c) the assessments of similar property or businesses in the same municipality.

(4) An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.



Guidance

This schedule is a guide to assist municipalities in establishing the dates for setting the Notice of Assessment Date sending the notice and setting the complaint date. This guidance is based on the direction set out in the *Municipal Government Act (MGA)*. The schedule is **not** designed around the mailing date but rather around the Notice of Assessment Date. It is advised that municipalities **choose the Notice of Assessment Date first** and then set the other dates around it.

Sending assessment notices (Mailing date)

The *MGA* notes in section 310(1) *that subject to subsections (1.1) and (3) assessment notices must be sent no later than July 1 of each year and also under 310(3) an assessment notice must be sent at least 7 days prior to the notice of assessment date.*

The *Interpretation Act* section 22(3) provides that where an enactment refers to **clear days** or to “at least” or “not less than” a certain number of days between two events (such as section 310(3) of the *MGA*) in calculating the number of days the days on which both the events occur are to be excluded. For example, if the Notice is sent on January 6 the Notice of Assessment Date is January 14. This is due to a requirement for **7 clear days** (January 4, 5, 6, 7, 8, 9 and 10) between the Notice Sent Date and the Notice of Assessment Date.

Notice of Assessment Date

The *MGA* indicates in section 308.1(1) *that an assessor must annually set a notice of assessment date which must be no earlier than January 1 and no later than July 1 and that (2) An assessor must set additional notice of assessment dates for amended and supplementary assessment notices but none of those notice of assessment dates may be later than the date that tax notices are required to be sent under Part 10.*

Municipal Affairs’ interpretation is that the “notice of assessment date” is subject to the *Interpretation Act* and therefore it is advised not to select a weekend or holiday. The dates shown below reflect only “notice of assessment” dates that are on a regular weekday (excluding holidays as defined in the *Interpretation Act*).

Complaint deadline

The *MGA* notes under section 284(4) in this Part and Parts 11 and 12 “complaint deadline” means 60 days after the notice of assessment date set under section 308.1 or 324(2)(a.1).

Assessment Notice/Combined Notice Schedule

If the complaint date ends on a **Saturday, Sunday or holiday** the date moves to the next business day.

It is advised that the Notice of Assessment Date be set first and not include a **Saturday, Sunday or holiday**. If you do select the Notice Sent Date (Mailing date) first and the corresponding Notice of Assessment Date falls on a Saturday, Sunday, or holiday, then select the next Notice of Assessment Date that falls on a business date and the applicable Complaint Date.

For example, if you want to mail assessment notices on January 3rd, the Notice of Assessment date should be Monday January 13 or later and a complaint date no earlier than Friday March 14.

Mailing dates that fall on a **Saturday, Sunday or holiday** are highlighted for reference.

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday January 3	Saturday January 11	Wednesday March 12	Friday February 7	Saturday February 15	Wednesday April 16
Saturday January 4	Sunday January 12	Thursday March 13	Saturday February 8	Sunday February 16	Thursday April 17
Sunday January 5	Monday January 13	Friday March 14	Sunday February 9	Monday February 17	Friday April 18
Monday January 6	Tuesday January 14	Saturday March 15	Monday February 10	Tuesday February 18	Saturday April 19
Tuesday January 7	Wednesday January 15	Sunday March 16	Tuesday February 11	Wednesday February 19	Sunday April 20
Wednesday January 8	Thursday January 16	Monday March 17	Wednesday February 12	Thursday February 20	Monday April 21
Thursday January 9	Friday January 17	Tuesday March 18	Thursday February 13	Friday February 21	Tuesday April 22
Friday January 10	Saturday January 18	Wednesday March 19	Friday February 14	Saturday February 22	Wednesday April 23
Saturday January 11	Sunday January 19	Thursday March 20	Saturday February 15	Sunday February 23	Thursday April 24
Sunday January 12	Monday January 20	Friday March 21	Sunday February 16	Monday February 24	Friday April 25
Monday January 13	Tuesday January 21	Saturday March 22	Monday February 17	Tuesday February 25	Saturday April 26
Tuesday January 14	Wednesday January 22	Sunday March 23	Tuesday February 18	Wednesday February 26	Sunday April 27
Wednesday January 15	Thursday January 23	Monday March 24	Wednesday February 19	Thursday February 27	Monday April 28
Thursday January 16	Friday January 24	Tuesday March 25	Thursday February 20	Friday February 28	Tuesday April 29
Friday January 17	Saturday January 25	Wednesday March 26	Friday February 21	Saturday March 1	Wednesday April 30
Saturday January 18	Sunday January 26	Thursday March 27	Saturday February 22	Sunday March 2	Thursday May 1
Sunday January 19	Monday January 27	Friday March 28	Sunday February 23	Monday March 3	Friday May 2
Monday January 20	Tuesday January 28	Saturday March 29	Monday February 24	Tuesday March 4	Saturday May 3
Tuesday January 21	Wednesday January 29	Sunday March 30	Tuesday February 25	Wednesday March 5	Sunday May 4
Wednesday January 22	Thursday January 30	Monday March 31	Wednesday February 26	Thursday March 6	Monday May 5
Thursday January 23	Friday January 31	Tuesday April 1	Thursday February 27	Friday March 7	Tuesday May 6
Friday January 24	Saturday February 1	Wednesday April 2	Friday February 28	Saturday March 8	Wednesday May 7
Saturday January 25	Sunday February 2	Thursday April 3	Saturday March 1	Sunday March 9	Thursday May 8
Sunday January 26	Monday February 3	Friday April 4	Sunday March 2	Monday March 10	Friday May 9
Monday January 27	Tuesday February 4	Saturday April 5	Monday March 3	Tuesday March 11	Saturday May 10
Tuesday January 28	Wednesday February 5	Sunday April 6	Tuesday March 4	Wednesday March 12	Sunday May 11
Wednesday January 29	Thursday February 6	Monday April 7	Wednesday March 5	Thursday March 13	Monday May 12
Thursday January 30	Friday February 7	Tuesday April 8	Thursday March 6	Friday March 14	Tuesday May 13
Friday January 31	Saturday February 8	Wednesday April 9	Friday March 7	Saturday March 15	Wednesday May 14
Saturday February 1	Sunday February 9	Thursday April 10	Saturday March 8	Sunday March 16	Thursday May 15
Sunday February 2	Monday February 10	Friday April 11	Sunday March 9	Monday March 17	Friday May 16
Monday February 3	Tuesday February 11	Saturday April 12	Monday March 10	Tuesday March 18	Saturday May 17
Tuesday February 4	Wednesday February 12	Sunday April 13	Tuesday March 11	Wednesday March 19	Sunday May 18
Wednesday February 5	Thursday February 13	Monday April 14	Wednesday March 12	Thursday March 20	Monday May 19
Thursday February 6	Friday February 14	Tuesday April 15	Thursday March 13	Friday March 21	Tuesday May 20

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday March 14	Saturday March 22	Wednesday May 21	Friday April 18	Saturday April 26	Wednesday June 25
Saturday March 15	Sunday March 23	Thursday May 22	Saturday April 19	Sunday April 27	Thursday June 26
Sunday March 16	Monday March 24	Friday May 23	Sunday April 20	Monday April 28	Friday June 27
Monday March 17	Tuesday March 25	Saturday May 24	Monday April 21	Tuesday April 29	Saturday June 28
Tuesday March 18	Wednesday March 26	Sunday May 25	Tuesday April 22	Wednesday April 30	Sunday June 29
Wednesday March 19	Thursday March 27	Monday May 26	Wednesday April 23	Thursday May 1	Monday June 30
Thursday March 20	Friday March 28	Tuesday May 27	Thursday April 24	Friday May 2	Tuesday July 1
Friday March 21	Saturday March 29	Wednesday May 28	Friday April 25	Saturday May 3	Wednesday July 2
Saturday March 22	Sunday March 30	Thursday May 29	Saturday April 26	Sunday May 4	Thursday July 3
Sunday March 23	Monday March 31	Friday May 30	Sunday April 27	Monday May 5	Friday July 4
Monday March 24	Tuesday April 1	Saturday May 31	Monday April 28	Tuesday May 6	Saturday July 5
Tuesday March 25	Wednesday April 2	Sunday June 1	Tuesday April 29	Wednesday May 7	Sunday July 6
Wednesday March 26	Thursday April 3	Monday June 2	Wednesday April 30	Thursday May 8	Monday July 7
Thursday March 27	Friday April 4	Tuesday June 3	Thursday May 1	Friday May 9	Tuesday July 8
Friday March 28	Saturday April 5	Wednesday June 4	Friday May 2	Saturday May 10	Wednesday July 9
Saturday March 29	Sunday April 6	Thursday June 5	Saturday May 3	Sunday May 11	Thursday July 10
Sunday March 30	Monday April 7	Friday June 6	Sunday May 4	Monday May 12	Friday July 11
Monday March 31	Tuesday April 8	Saturday June 7	Monday May 5	Tuesday May 13	Saturday July 12
Tuesday April 1	Wednesday April 9	Sunday June 8	Tuesday May 6	Wednesday May 14	Sunday July 13
Wednesday April 2	Thursday April 10	Monday June 9	Wednesday May 7	Thursday May 15	Monday July 14
Thursday April 3	Friday April 11	Tuesday June 10	Thursday May 8	Friday May 16	Tuesday July 15
Friday April 4	Saturday April 12	Wednesday June 11	Friday May 9	Saturday May 17	Wednesday July 16
Saturday April 5	Sunday April 13	Thursday June 12	Saturday May 10	Sunday May 18	Thursday July 17
Sunday April 6	Monday April 14	Friday June 13	Sunday May 11	Monday May 19	Friday July 18
Monday April 7	Tuesday April 15	Saturday June 14	Monday May 12	Tuesday May 20	Saturday July 19
Tuesday April 8	Wednesday April 16	Sunday June 15	Tuesday May 13	Wednesday May 21	Sunday July 20
Wednesday April 9	Thursday April 17	Monday June 16	Wednesday May 14	Thursday May 22	Monday July 21
Thursday April 10	Friday April 18	Tuesday June 17	Thursday May 15	Friday May 23	Tuesday July 22
Friday April 11	Saturday April 19	Wednesday June 18	Friday May 16	Saturday May 24	Wednesday July 23
Saturday April 12	Sunday April 20	Thursday June 19	Saturday May 17	Sunday May 25	Thursday July 24
Sunday April 13	Monday April 21	Friday June 20	Sunday May 18	Monday May 26	Friday July 25
Monday April 14	Tuesday April 22	Saturday June 21	Monday May 19	Tuesday May 27	Saturday July 26
Tuesday April 15	Wednesday April 23	Sunday June 22	Tuesday May 20	Wednesday May 28	Sunday July 27
Wednesday April 16	Thursday April 24	Monday June 23	Wednesday May 21	Thursday May 29	Monday July 28
Thursday April 17	Friday April 25	Tuesday June 24	Thursday May 22	Friday May 30	Tuesday July 29

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday May 23	Saturday May 31	Wednesday July 30	Friday June 27	Saturday July 5	Wednesday September 3
Saturday May 24	Sunday June 1	Thursday July 31	Saturday June 28	Sunday July 6	Thursday September 4
Sunday May 25	Monday June 2	Friday August 1	Sunday June 29	Monday July 7	Friday September 5
Monday May 26	Tuesday June 3	Saturday August 2	Monday June 30	Tuesday July 8	Saturday September 6
Tuesday May 27	Wednesday June 4	Sunday August 3	Tuesday July 1	Wednesday July 9	Sunday September 7
Wednesday May 28	Thursday June 5	Monday August 4	Wednesday July 2	Thursday July 10	Monday September 8
Thursday May 29	Friday June 6	Tuesday August 5	Thursday July 3	Friday July 11	Tuesday September 9
Friday May 30	Saturday June 7	Wednesday August 6	Friday July 4	Saturday July 12	Wednesday September 10
Saturday May 31	Sunday June 8	Thursday August 7	Saturday July 5	Sunday July 13	Thursday September 11
Sunday June 1	Monday June 9	Friday August 8	Sunday July 6	Monday July 14	Friday September 12
Monday June 2	Tuesday June 10	Saturday August 9	Monday July 7	Tuesday July 15	Saturday September 13
Tuesday June 3	Wednesday June 11	Sunday August 10	Tuesday July 8	Wednesday July 16	Sunday September 14
Wednesday June 4	Thursday June 12	Monday August 11	Wednesday July 9	Thursday July 17	Monday September 15
Thursday June 5	Friday June 13	Tuesday August 12	Thursday July 10	Friday July 18	Tuesday September 16
Friday June 6	Saturday June 14	Wednesday August 13	Friday July 11	Saturday July 19	Wednesday September 17
Saturday June 7	Sunday June 15	Thursday August 14	Saturday July 12	Sunday July 20	Thursday September 18
Sunday June 8	Monday June 16	Friday August 15	Sunday July 13	Monday July 21	Friday September 19
Monday June 9	Tuesday June 17	Saturday August 16	Monday July 14	Tuesday July 22	Saturday September 20
Tuesday June 10	Wednesday June 18	Sunday August 17	Tuesday July 15	Wednesday July 23	Sunday September 21
Wednesday June 11	Thursday June 19	Monday August 18	Wednesday July 16	Thursday July 24	Monday September 22
Thursday June 12	Friday June 20	Tuesday August 19	Thursday July 17	Friday July 25	Tuesday September 23
Friday June 13	Saturday June 21	Wednesday August 20	Friday July 18	Saturday July 26	Wednesday September 24
Saturday June 14	Sunday June 22	Thursday August 21	Saturday July 19	Sunday July 27	Thursday September 25
Sunday June 15	Monday June 23	Friday August 22	Sunday July 20	Monday July 28	Friday September 26
Monday June 16	Tuesday June 24	Saturday August 23	Monday July 21	Tuesday July 29	Saturday September 27
Tuesday June 17	Wednesday June 25	Sunday August 24	Tuesday July 22	Wednesday July 30	Sunday September 28
Wednesday June 18	Thursday June 26	Monday August 25	Wednesday July 23	Thursday July 31	Monday September 29
Thursday June 19	Friday June 27	Tuesday August 26	Thursday July 24	Friday August 1	Tuesday September 30
Friday June 20	Saturday June 28	Wednesday August 27	Friday July 25	Saturday August 2	Wednesday October 1
Saturday June 21	Sunday June 29	Thursday August 28	Saturday July 26	Sunday August 3	Thursday October 2
Sunday June 22	Monday June 30	Friday August 29	Sunday July 27	Monday August 4	Friday October 3
Monday June 23	Tuesday July 1	Saturday August 30	Monday July 28	Tuesday August 5	Saturday October 4
Tuesday June 24	Wednesday July 2	Sunday August 31	Tuesday July 29	Wednesday August 6	Sunday October 5
Wednesday June 25	Thursday July 3	Monday September 1	Wednesday July 30	Thursday August 7	Monday October 6
Thursday June 26	Friday July 4	Tuesday September 2	Thursday July 31	Friday August 8	Tuesday October 7

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday August 1	Saturday August 9	Wednesday October 8	Friday September 5	Saturday September 13	Wednesday November 12
Saturday August 2	Sunday August 10	Thursday October 9	Saturday September 6	Sunday September 14	Thursday November 13
Sunday August 3	Monday August 11	Friday October 10	Sunday September 7	Monday September 15	Friday November 14
Monday August 4	Tuesday August 12	Saturday October 11	Monday September 8	Tuesday September 16	Saturday November 15
Tuesday August 5	Wednesday August 13	Sunday October 12	Tuesday September 9	Wednesday September 17	Sunday November 16
Wednesday August 6	Thursday August 14	Monday October 13	Wednesday September 10	Thursday September 18	Monday November 17
Thursday August 7	Friday August 15	Tuesday October 14	Thursday September 11	Friday September 19	Tuesday November 18
Friday August 8	Saturday August 16	Wednesday October 15	Friday September 12	Saturday September 20	Wednesday November 19
Saturday August 9	Sunday August 17	Thursday October 16	Saturday September 13	Sunday September 21	Thursday November 20
Sunday August 10	Monday August 18	Friday October 17	Sunday September 14	Monday September 22	Friday November 21
Monday August 11	Tuesday August 19	Saturday October 18	Monday September 15	Tuesday September 23	Saturday November 22
Tuesday August 12	Wednesday August 20	Sunday October 19	Tuesday September 16	Wednesday September 24	Sunday November 23
Wednesday August 13	Thursday August 21	Monday October 20	Wednesday September 17	Thursday September 25	Monday November 24
Thursday August 14	Friday August 22	Tuesday October 21	Thursday September 18	Friday September 26	Tuesday November 25
Friday August 15	Saturday August 23	Wednesday October 22	Friday September 19	Saturday September 27	Wednesday November 26
Saturday August 16	Sunday August 24	Thursday October 23	Saturday September 20	Sunday September 28	Thursday November 27
Sunday August 17	Monday August 25	Friday October 24	Sunday September 21	Monday September 29	Friday November 28
Monday August 18	Tuesday August 26	Saturday October 25	Monday September 22	Tuesday September 30	Saturday November 29
Tuesday August 19	Wednesday August 27	Sunday October 26	Tuesday September 23	Wednesday October 1	Sunday November 30
Wednesday August 20	Thursday August 28	Monday October 27	Wednesday September 24	Thursday October 2	Monday December 1
Thursday August 21	Friday August 29	Tuesday October 28	Thursday September 25	Friday October 3	Tuesday December 2
Friday August 22	Saturday August 30	Wednesday October 29	Friday September 26	Saturday October 4	Wednesday December 3
Saturday August 23	Sunday August 31	Thursday October 30	Saturday September 27	Sunday October 5	Thursday December 4
Sunday August 24	Monday September 1	Friday October 31	Sunday September 28	Monday October 6	Friday December 5
Monday August 25	Tuesday September 2	Saturday November 1	Monday September 29	Tuesday October 7	Saturday December 6
Tuesday August 26	Wednesday September 3	Sunday November 2	Tuesday September 30	Wednesday October 8	Sunday December 7
Wednesday August 27	Thursday September 4	Monday November 3	Wednesday October 1	Thursday October 9	Monday December 8
Thursday August 28	Friday September 5	Tuesday November 4	Thursday October 2	Friday October 10	Tuesday December 9
Friday August 29	Saturday September 6	Wednesday November 5	Friday October 3	Saturday October 11	Wednesday December 10
Saturday August 30	Sunday September 7	Thursday November 6	Saturday October 4	Sunday October 12	Thursday December 11
Sunday August 31	Monday September 8	Friday November 7	Sunday October 5	Monday October 13	Friday December 12
Monday September 1	Tuesday September 9	Saturday November 8	Monday October 6	Tuesday October 14	Saturday December 13
Tuesday September 2	Wednesday September 10	Sunday November 9	Tuesday October 7	Wednesday October 15	Sunday December 14
Wednesday September 3	Thursday September 11	Monday November 10	Wednesday October 8	Thursday October 16	Monday December 15
Thursday September 4	Friday September 12	Tuesday November 11	Thursday October 9	Friday October 17	Tuesday December 16

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday October 10	Saturday October 18	Wednesday December 17	Friday November 14	Saturday November 22	Wednesday January 21
Saturday October 11	Sunday October 19	Thursday December 18	Saturday November 15	Sunday November 23	Thursday January 22
Sunday October 12	Monday October 20	Friday December 19	Sunday November 16	Monday November 24	Friday January 23
Monday October 13	Tuesday October 21	Saturday December 20	Monday November 17	Tuesday November 25	Saturday January 24
Tuesday October 14	Wednesday October 22	Sunday December 21	Tuesday November 18	Wednesday November 26	Sunday January 25
Wednesday October 15	Thursday October 23	Monday December 22	Wednesday November 19	Thursday November 27	Monday January 26
Thursday October 16	Friday October 24	Tuesday December 23	Thursday November 20	Friday November 28	Tuesday January 27
Friday October 17	Saturday October 25	Wednesday December 24	Friday November 21	Saturday November 29	Wednesday January 28
Saturday October 18	Sunday October 26	Thursday December 25	Saturday November 22	Sunday November 30	Thursday January 29
Sunday October 19	Monday October 27	Friday December 26	Sunday November 23	Monday December 1	Friday January 30
Monday October 20	Tuesday October 28	Saturday December 27	Monday November 24	Tuesday December 2	Saturday January 31
Tuesday October 21	Wednesday October 29	Sunday December 28	Tuesday November 25	Wednesday December 3	Sunday February 1
Wednesday October 22	Thursday October 30	Monday December 29	Wednesday November 26	Thursday December 4	Monday February 2
Thursday October 23	Friday October 31	Tuesday December 30	Thursday November 27	Friday December 5	Tuesday February 3
Friday October 24	Saturday November 1	Wednesday December 31	Friday November 28	Saturday December 6	Wednesday February 4
Saturday October 25	Sunday November 2	Thursday January 1	Saturday November 29	Sunday December 7	Thursday February 5
Sunday October 26	Monday November 3	Friday January 2	Sunday November 30	Monday December 8	Friday February 6
Monday October 27	Tuesday November 4	Saturday January 3	Monday December 1	Tuesday December 9	Saturday February 7
Tuesday October 28	Wednesday November 5	Sunday January 4	Tuesday December 2	Wednesday December 10	Sunday February 8
Wednesday October 29	Thursday November 6	Monday January 5	Wednesday December 3	Thursday December 11	Monday February 9
Thursday October 30	Friday November 7	Tuesday January 6	Thursday December 4	Friday December 12	Tuesday February 10
Friday October 31	Saturday November 8	Wednesday January 7	Friday December 5	Saturday December 13	Wednesday February 11
Saturday November 1	Sunday November 9	Thursday January 8	Saturday December 6	Sunday December 14	Thursday February 12
Sunday November 2	Monday November 10	Friday January 9	Sunday December 7	Monday December 15	Friday February 13
Monday November 3	Tuesday November 11	Saturday January 10	Monday December 8	Tuesday December 16	Saturday February 14
Tuesday November 4	Wednesday November 12	Sunday January 11	Tuesday December 9	Wednesday December 17	Sunday February 15
Wednesday November 5	Thursday November 13	Monday January 12	Wednesday December 10	Thursday December 18	Monday February 16
Thursday November 6	Friday November 14	Tuesday January 13	Thursday December 11	Friday December 19	Tuesday February 17
Friday November 7	Saturday November 15	Wednesday January 14	Friday December 12	Saturday December 20	Wednesday February 18
Saturday November 8	Sunday November 16	Thursday January 15	Saturday December 13	Sunday December 21	Thursday February 19
Sunday November 9	Monday November 17	Friday January 16	Sunday December 14	Monday December 22	Friday February 20
Monday November 10	Tuesday November 18	Saturday January 17	Monday December 15	Tuesday December 23	Saturday February 21
Tuesday November 11	Wednesday November 19	Sunday January 18	Tuesday December 16	Wednesday December 24	Sunday February 22
Wednesday November 12	Thursday November 20	Monday January 19	Wednesday December 17	Thursday December 25	Monday February 23
Thursday November 13	Friday November 21	Tuesday January 20	Thursday December 18	Friday December 26	Tuesday February 24

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday December 19	Saturday December 27	Wednesday February 25	Sunday December 21	Monday December 29	Friday February 27
Saturday December 20	Sunday December 28	Thursday February 26	Monday December 22	Tuesday December 30	Saturday February 28



Province of Alberta

MUNICIPAL GOVERNMENT ACT

MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION, 2018

Alberta Regulation 201/2017

With amendments up to and including Alberta Regulation 142/2025

Current as of June 11, 2025

Office Consolidation

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Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

(Consolidated up to 142/2025)

ALBERTA REGULATION 201/2017

Municipal Government Act

**MATTERS RELATING TO ASSESSMENT
COMPLAINTS REGULATION, 2018**

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Definitions

1(1) In this Regulation,

- (a) “Act” means the *Municipal Government Act*;
- (b) “agent” means a person who, for a fee or potential fee, acts for an assessed person or a taxpayer during the assessment complaint process or at a hearing before a panel of an assessment review board or the Land and Property Rights Tribunal;

- (c) “complaint” means a complaint under Part 11 or 12 of the Act;
- (d) “complaint form” means,
- (i) in the case of a complaint to be heard by a panel of an assessment review board, the form set out in Schedule 1;
 - (ii) in the case of a complaint to be heard by the Land and Property Rights Tribunal, the form containing the information referred to in section 22;
- (e) “presiding officer”
- (i) in respect of a local assessment review board panel, means the presiding officer referred to in section 454.11(4) or (5) of the Act, as the case may be, or
 - (ii) in respect of a composite assessment review board panel, means the presiding officer referred to in section 454.21(5) of the Act;

(2) In this Regulation, a reference to the Land and Property Rights Tribunal includes any panel of the Tribunal.

(3) A term that is defined in Part 9, 10, 11 or 12 of the Act has the same meaning when used in this Regulation.

AR 201/2017 s1;258/2022

Application

2 This Regulation applies in respect of every municipality.

AR 201/2017 s2; 258/2022

Part 1 Matters before Assessment Review Board Panel

Documents to be filed by complainant

3(1) If a complaint is to be heard by a panel of an assessment review board, the complainant must

- (a) complete and file with the clerk a complaint in the form set out in Schedule 1, and
- (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed if, in accordance with section 481 of the Act, a fee is required by the council.

- (2) If a complainant does not comply with subsection (1),
- (a) the complaint is invalid, and
 - (b) the panel must dismiss the complaint.

Division 1
Hearing before Local Assessment
Review Board Panel

Scheduling and notice of hearing

- 4** If a complaint is to be heard by a local assessment review board panel, the clerk must
- (a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
 - (b) schedule a hearing date, and
 - (c) after a copy of the complaint form has been provided to the municipality in accordance with section 462(1) of the Act, notify the municipality, the complainant and any assessed person or taxpayer other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 35 days before the hearing date.

Disclosure of evidence

- 5(1)** In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.
- (2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:
- (a) the complainant must, at least 21 days before the hearing date,
 - (i) disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

- (ii) provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant's evidence;
- (b) the respondent must, at least 7 days before the hearing date,
 - (i) disclose to the complainant and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent's evidence;
- (c) the complainant must, at least 3 days before the hearing date, disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Issues and evidence before panel

6 A local assessment review board panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form, or
- (b) any evidence that has not been disclosed in accordance with section 5.

Abridgment or expansion of time

7(1) A local assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 4(c).

(2) Subject to the timelines specified in section 468 of the Act, a local assessment review board panel may at any time by written order expand the time specified in section 5(2)(a), (b) or (c).

(3) A time specified in section 5(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 2

Hearing before Composite Assessment Review Board Panel

Scheduling and notice of hearing

8 If a complaint is to be heard by a composite assessment review board panel, the clerk must

- (a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
- (b) provide the Minister with a copy of the complaint form at the same time that the municipality is provided with a copy,
- (c) schedule a hearing date, and
- (d) after a copy of the complaint form has been provided to the municipality in accordance with section 462(2) of the Act and to the Minister in accordance with clause (b), notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 70 days before the hearing date.

Disclosure of evidence

9(1) In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a composite assessment review board panel, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 42 days before the hearing date,
 - (i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the composite assessment review board an estimate of the amount

- of time necessary to present the complainant's evidence;
- (b) the respondent must, at least 14 days before the hearing date,
 - (i) disclose to the complainant and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the complainant and the composite assessment review board an estimate of the amount of time necessary to present the respondent's evidence;
 - (c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

Issues and evidence before panel

- 10** A composite assessment review board panel must not hear
- (a) any matter in support of an issue that is not identified on the complaint form, or
 - (b) any evidence that has not been disclosed in accordance with section 9.

Abridgment or expansion of time

- 11(1)** A composite assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 8(d).
- (2)** Subject to the timelines specified in section 468 of the Act, a composite assessment review board panel may at any time by written order expand the time specified in section 9(2)(a), (b) or (c).

(3) A time specified in section 9(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 3 General Procedural Matters

Complaint fees

12(1) The fees payable by persons wishing to make a complaint or be involved as a party in a hearing by a panel of an assessment review board are those fees set out in Schedule 2.

(2) If a complainant withdraws a complaint on agreement with the assessor to correct any matter or issue under complaint, any complaint filing fee must be refunded to the complainant.

Joint jurisdiction

13 If a property is used or designated for multiple purposes in circumstances where both a local assessment review board and a composite assessment review board have jurisdiction to hear a complaint with respect to the property, the complaint must be heard by the composite assessment review board.

Copy of amended assessment notice

14 Where, under section 305(1.1) of the Act, an assessor is required to send a copy of an amended assessment notice and a statement to an assessment review board or the Land and Property Rights Tribunal, the assessor must send the copy and statement no later than one day after the amended assessment notice is sent to the assessed person.

AR 201/2017 s14;258/2022

Decision of assessment review board panel

15(1) For the purposes of section 468 of the Act, a decision of a panel of an assessment review board must include

- (a) a brief summary of the matters or issues contained on the complaint form,
- (b) the panel's decision in respect of each matter or issue,
- (c) the reasons for the decision, including any dissenting reasons, and
- (d) any procedural or jurisdictional matters that arose during the hearing, and the panel's decision in respect of those matters.

- (2) The clerk of composite assessment review board must, within 7 days of a composite assessment review board panel rendering a decision, provide the Minister with a copy of that decision.
- (3) A municipality must retain a record of all decisions of a local assessment review board panel for at least 5 years.

Record of hearing

- 16(1)** A clerk of an assessment review board must make and keep a record of each hearing in accordance with subsection (2).
- (2) Subject to section 464.1 of the Act, a record of a hearing must include
- (a) the complaint form,
 - (b) all documentary evidence filed in the matter,
 - (c) a list of witnesses who gave evidence at the hearing,
 - (d) a transcript or recording of the hearing or, in the absence of a transcript or recording, a summary of all testimonial evidence given at the hearing,
 - (e) all written arguments presented at the hearing,
 - (f) a written list that is prepared at the end of the hearing that identifies those matters or issues from the complaint form about which evidence was given or argument was made at the hearing, and
 - (g) the decision of the panel of the assessment review board referred to in section 15.
- (3) If evidence given at a hearing is recorded by means of a sound-recording machine, a party to a hearing may request a copy of the sound recording or the transcript of the sound recording if the party pays for the cost of preparing the copy or transcript.
- (4) Subsection (3) does not apply in respect of
- (a) a sound recording or transcript, or any part of a sound recording or transcript, from a private hearing conducted under section 464.1 of the Act, or
 - (b) a transcript, or any part of a transcript, that is excluded from the public record under section 464.1 of the Act.

Form of undertaking respecting private hearing

17 An undertaking under section 464.1(3) of the Act must be given in a form acceptable to the presiding officer.

Postponement or adjournment of hearing

18(1) Except in exceptional circumstances as determined by a panel of an assessment review board, the panel may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 468 of the Act, if a panel of an assessment review board grants a postponement or adjournment of a hearing, the panel must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

Personal attendance not required

19(1) Parties to a hearing before a panel of an assessment review board may attend the hearing in person or may, instead of attending in person, file a written presentation with the clerk.

(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties,

- (a)** in the case of a hearing before a local assessment review board panel, at least 3 days before the hearing;
- (b)** in the case of a hearing before a composite assessment review board panel, at least 7 days before the hearing.

Independent legal advice

20 A panel of an assessment review board may seek legal advice only from a lawyer who is independent from the parties to a hearing.

Part 2

Matters before Land and Property Rights Tribunal

Documents to be filed by complainant

21(1) If a complaint is to be heard by the Land and Property Rights Tribunal, the complainant must

- (a) complete and file with the chair a complaint containing the information set out in section 22, and
 - (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed.
- (2) If a complainant does not comply with subsection (1),
- (a) the complaint is invalid, and
 - (b) the Land and Property Rights Tribunal must dismiss the complaint.

AR 201/2017 s21;258/2022

Form of complaint

22 For the purposes of section 491(1) of the Act, the form of complaint must be in writing and contain the information described in section 491(2) of the Act and,

- (a) in respect of a complaint about linear property,
 - (i) the name of the assessed person as shown on the assessment notice,
 - (ii) the complainant's name if different from the assessed person,
 - (iii) the contact information for the complainant,
 - (iv) the Designated Industrial Property Assessment Unit Identification number for the designated industrial property under complaint,
 - (v) the municipality in which the designated industrial property under complaint is located,
 - (vi) the matter for complaint as described in section 492(1) of the Act,
 - (vii) what information used in the designated industrial property assessment calculation process prescribed by the Minister's Guidelines is incorrect,
 - (viii) in what respect that information is incorrect,
 - (ix) what the correct information is to be used in the designated industrial property assessment calculation process,
 - (x) the source of that information,

- (xi) the requested assessed value, if the complaint relates to an assessment, and
 - (xii) the specific issues related to the incorrect information that are to be decided by the Land and Property Rights Tribunal, and the reasons in support of the complainant's position on those issues,
- and
- (b) in respect of a complaint about the amount of an equalized assessment,
 - (i) the information described in section 491(4) of the Act, and
 - (ii) the specific issues related to the incorrect information that are to be decided by the Land and Property Rights Tribunal, and the reasons in support of the complainant's position on those issues.

AR 201/2017 s22;258/2022

Division 1 Hearing before Land and Property Rights Tribunal

Scheduling and notice of hearing

23 If a complaint is to be heard by the Land and Property Rights Tribunal, the chair must

- (a) within 7 days of receiving a complaint, provide the provincial assessor with a copy of the complaint form,
- (b) schedule a hearing date, and
- (c) not less than 70 days before the scheduled hearing date, give the notifications required by section 494(1)(b) of the Act.

AR 201/2017 s23;258/2022

Disclosure of evidence

24(1) In this section, "complainant" includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by the Land and Property Rights Tribunal, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 42 days before the hearing date,
 - (i) disclose to the respondent and the Land and Property Rights Tribunal the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the Land and Property Rights Tribunal an estimate of the amount of time necessary to present the complainant's evidence;
- (b) the respondent must, at least 14 days before the hearing date,
 - (i) disclose to the complainant and the Land and Property Rights Tribunal the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the complainant and the Land and Property Rights Tribunal an estimate of the amount of time necessary to present the respondent's evidence;
- (c) the complainant must, at least 7 days before the hearing date, disclose to the respondent and the Land and Property Rights Tribunal the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

AR 201/2017 s24;258/2022

Issues and evidence before the Board**25** The Land and Property Rights Tribunal must not hear

- (a) any matter in support of an issue that is not identified on the complaint form,

- (b) any evidence that has not been disclosed in accordance with section 24,
- (c) evidence from a complainant relating to information that was requested by the Minister under section 319 of the Act or required to be reported under the Minister's Guidelines but was not provided or reported to the Minister.

AR 201/2022 s25;258/2022

Abridgment or expansion of time

26(1) The Land and Property Rights Tribunal may at any time, with the consent of all parties, abridge the time specified in section 23(c).

(2) Subject to the timelines specified in section 500 of the Act, the Land and Property Rights Tribunal may at any time by written order expand the time specified in section 24(2)(a), (b) or (c).

(3) A time specified in section 24(2)(a), (b) or (c) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to that evidence or documents.

AR 201/2017 s26;258/2022

Division 2

General Procedural Matters

Complaint fees

27(1) The fees payable by a person wishing to make a complaint or to be involved as a party or intervener in a hearing by the Land and Property Rights Tribunal in respect of designated industrial property or an equalized assessment are those fees set out in Schedule 2.

(2) If

- (a) a complainant withdraws a complaint on agreement with the provincial assessor or the Minister, as the case may be, to correct any matter or issue under complaint,
- (b) the Land and Property Rights Tribunal makes a decision in favour of the complainant, or
- (c) the Land and Property Rights Tribunal makes a decision that is not in favour of the complainant, but on appeal the Court of King's Bench makes a decision in favour of the complainant,

any complaint filing fee must be refunded to the complainant.

AR 201/2017 s27;218/2022;258/2022

Decision of Land and Property Rights Tribunal

28 For the purposes of section 500 of the Act, a decision of the Land and Property Rights Tribunal must include

- (a) a brief summary of the matters and issues contained on the complaint form,
- (b) the Land and Property Rights Tribunal's decision in respect of each matter or issue,
- (c) the reasons for the decision, including any dissenting reasons, and
- (d) any procedural or jurisdictional matters that arose during the hearing, and the Land and Property Rights Tribunal's decision in respect of those matters.

AR 201/2017 s28;258/2022

Record of hearing

29(1) The Land and Property Rights Tribunal must make and keep a record of each hearing in accordance with subsection (2).

(2) Subject to section 525.1 of the Act, a record of a hearing must include

- (a) the complaint form,
- (b) all documentary evidence filed in the matter,
- (c) a list of witnesses who gave evidence at the hearing,
- (d) a transcript or recording of the hearing or, in the absence of a transcript or recording, a summary of all testimonial evidence given at the hearing,
- (e) all written arguments presented at the hearing,
- (f) a written list that is prepared at the end of the hearing that identifies those matters or issues from the complaint form about which evidence was given or argument was made at the hearing, and
- (g) the decision of the Land and Property Rights Tribunal referred to in section 28.

(3) If evidence given at a hearing is recorded by means of a sound-recording machine, a party to a hearing may request a copy

of the sound recording or the transcript of the sound recording, if the party pays for the cost of preparing the copy or transcript.

(4) Subsection (3) does not apply in respect of

- (a) a sound recording or transcript, or any part of a sound recording or transcript, from a private hearing conducted under section 525.1 of the Act, or
- (b) a transcript, or any part of a transcript, that is excluded from the public record under section 525.1 of the Act.

AR 201/2017 s29;258/2022

Form of undertaking respecting private hearing

30 An undertaking under section 525.1(3) of the Act must be given in a form acceptable to the chair.

Postponement or adjournment of hearing

31(1) Except in exceptional circumstances as determined by the Land and Property Rights Tribunal, the Land and Property Rights Tribunal may not grant a postponement or adjournment of a hearing.

(2) A request for a postponement or an adjournment must be in writing and contain reasons for the postponement or adjournment, as the case may be.

(3) Subject to the timelines specified in section 500 of the Act, if the Land and Property Rights Tribunal grants a postponement or adjournment, the Land and Property Rights Tribunal must schedule the date, time and location for the hearing at the time the postponement or adjournment is granted.

AR 201/2017 s31;258/2022

Personal attendance not required

32(1) Parties to a hearing before the Land and Property Rights Tribunal may attend the hearing in person or may, instead of attending in person, file a written presentation with the chair.

(2) A party who files a written presentation under subsection (1) must provide a copy of it to the other parties at least 7 days before the hearing.

AR 201/2017 s32;258/2022

Independent legal advice

33 The Land and Property Rights Tribunal may seek legal advice only from a lawyer who is independent from the parties to a hearing.

AR 201/2017 s33;258/2022

**Part 3
One-member Panels****Division 1
One-member Local Assessment
Review Board Panel****One-member local assessment review board panel**

34 A one-member local assessment review board panel may hear and decide one or more of the following matters but no other matter:

- (a) a complaint about a matter shown on a tax notice, other than a property tax notice;
- (b) a complaint about a matter shown on an assessment notice, other than an assessment;
- (c) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;
- (d) an administrative matter, including, without limitation, an invalid complaint;
- (e) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member local assessment review board panel.

Part 1 applies

35 Subject to this Division, Part 1 applies to a one-member local assessment review board panel.

Notice of hearing before one-member panel

36 If a complaint is to be heard by a one-member local assessment review board panel, the clerk must give the notifications required by section 462(1) of the Act not less than 15 days before the hearing date that is scheduled under section 4.

Disclosure of evidence

37(1) In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a one-member local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
 - (i) disclose to the respondent and the one-member local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the one-member local assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,
 - (i) disclose to the complainant and the one-member local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness reports, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the complainant and the one-member local assessment review board an estimate of the amount of time necessary to present the respondent’s evidence.

Issues and evidence before one-member panel

38 A one-member local assessment review board panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form, or

- (b) any evidence that has not been disclosed in accordance with section 37.

Abridgment or expansion of time

39(1) A one-member local assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 36.

(2) Subject to the timelines specified in section 468 of the Act, a one-member local assessment review board panel may at any time by written order expand the time specified in section 37(2)(a) or (b).

(3) A time specified in section 37(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 2

One-member Composite Assessment Review Board Panel

One-member composite assessment review board panel

40 A one-member composite assessment review board panel may hear and decide one or more of the following matters but no other matter:

- (a) a complaint about a matter shown on an assessment notice, other than an assessment;
- (b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;
- (c) an administrative matter, including, without limitation, an invalid complaint;
- (d) any matter, other than an assessment, where all of the parties consent to a hearing before a one-member composite assessment review board panel.

Part 1 applies

41 Subject to this Division, Part 1 applies to a one-member composite assessment review board panel.

Notice of hearing before one-member panel

42 If a complaint is to be heard by a one-member composite assessment review board panel, the clerk must give the notifications required by section 462(2) of the Act not less than 15 days before the hearing date that is scheduled under section 8.

Disclosure of evidence

43(1) In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a one-member composite assessment review board panel, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
 - (i) disclose to the respondent and the one-member composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the one-member composite assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,
 - (i) disclose to the complainant and the one-member composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the complainant and the one-member composite assessment review board an estimate of the amount of time necessary to present the complainant’s evidence.

Issues and evidence before one-member panel

44 A one-member composite assessment review board panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form, or
- (b) any evidence that has not been disclosed in accordance with section 43.

Abridgment or expansion of time

45(1) A one-member composite assessment review board panel may at any time, with the consent of all parties, abridge the time specified in section 42.

(2) Subject to the timelines specified in section 468 of the Act, a one-member composite assessment review board panel may at any time by written order expand the time specified in section 43(2)(a) or (b).

(3) A time specified in section 43(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

Division 3 One-member Land and Property Rights Tribunal Panel

One-member Land and Property Rights Tribunal panel

46 One member of the Land and Property Rights Tribunal may sit as a panel of the Land and Property Rights Tribunal to hear and decide on one or more of the following matters but no other matter:

- (a) a complaint about a matter shown on an assessment notice, other than an assessment;
- (b) a procedural matter, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence;
- (c) an administrative matter, including, without limitation, an invalid complaint;
- (d) any matter where all of the parties consent to a hearing before a one-member Land and Property Rights Tribunal panel.

AR 201/2017 s46;258/2022

Part 2 applies

47 Subject to this Division, Part 2 applies to a one-member Land and Property Rights Tribunal panel.

AR 201/2017 s47;258/2022

Notice of hearing before one-member panel

48 If a complaint is to be heard before a one-member Land and Property Rights Tribunal panel, the chair must give the notifications required by section 494(1)(b) of the Act not less than 15 days before the date that is scheduled under section 23.

AR 201/2017 s48;258/2022

Disclosure of evidence

49(1) In this section, “complainant” includes an assessed person who is affected by a complaint who wishes to be heard at the hearing.

(2) If a complaint is to be heard by a one-member Land and Property Rights Tribunal panel, the following rules apply with respect to the disclosure of evidence:

- (a) the complainant must, at least 7 days before the hearing date,
 - (i) disclose to the respondent and the one-member Land and Property Rights Tribunal panel the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and
 - (ii) provide to the respondent and the one-member Land and Property Rights Tribunal panel an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,
 - (i) disclose to the complainant and the one-member Land and Property Rights Tribunal panel the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and

- (ii) provide to the complainant and the one-member Land and Property Rights Tribunal panel an estimate of the amount of time necessary to present the respondent's evidence.

AR 201/2017 s49;258/2022

Issues and evidence before one-member panel

50 A one-member Land and Property Rights Tribunal panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form, or
- (b) any evidence that has not been disclosed in accordance with section 49.

AR 201/2017 s50;258/2022

Abridgment or expansion of time

51(1) A one-member Land and Property Rights Tribunal panel may at any time, with the consent of all parties, abridge the time specified in section 48.

(2) Subject to the timelines specified in section 500 of the Act, a one-member Land and Property Rights Tribunal panel may at any time by written order expand the time specified in section 49(2)(a) or (b).

(3) A time specified in section 49(2)(a) or (b) for disclosing evidence or other documents may be abridged with the written consent of the persons entitled to the evidence or other documents.

AR 201/2017 s51;258/2022

Part 4 Provincial Member

Appointment of provincial member

52(1) When a council has established a composite assessment review board, the municipality must, within 30 days, provide written notice of that fact to the Minister.

(2) The Minister must, after receiving written notice from the municipality that the council has established a composite assessment review board, appoint a provincial member to the composite assessment review board.

(3) The Minister may only appoint as a provincial member a current member of the Land and Property Rights Tribunal.

AR 201/2017 s52;258/2022

Part 5 Training and Qualifications

Training requirements

53(1) Every clerk must

- (a) successfully complete a training program set or approved by the Minister, and
- (b) every 3 years successfully complete a refresher training program set by the Minister.

(2) The chair of the Land and Property Rights Tribunal and any delegate of the chair must

- (a) successfully complete a training program set or approved by the Minister, and
- (b) periodically, as required by the Minister, successfully complete a refresher training program set by the Minister.

(3) In order for a member of a panel of an assessment review board or of the Land and Property Rights Tribunal to be qualified to participate in a hearing, the member must

- (a) successfully complete a training program set or approved by the Minister, and
- (b) every 3 years successfully complete a refresher training program set by the Minister.

AR 201/2017 s53;258/2022

Ineligibility

54 A person may not be a member of a panel of an assessment review board or the Land and Property Rights Tribunal if the person

- (a) is an assessor,
- (b) is an employee of the municipality for which the assessment review board is established, or
- (c) is an agent.

AR 201/2017 s54;258/2022

Part 6 General Matters

Agent authorization

55 An agent may not file a complaint or act for an assessed person or taxpayer at a hearing unless the assessed person or taxpayer has prepared and filed an assessment complaints agent authorization form set out in Schedule 4 with the clerk of the assessment review board or the chair of the Land and Property Rights Tribunal, as the case may be.

AR 201/2017 s55;258/2022

Costs

56(1) Any party to a hearing before a composite assessment review board panel or the Land and Property Rights Tribunal may make an application to the composite assessment review board panel or the Land and Property Rights Tribunal, as the case may be, at any time, but no later than 30 days after the conclusion of the hearing, for an award of costs in an amount set out in Schedule 3 that are directly and primarily related to matters contained in the complaint and the preparation of the party's submission.

(2) In deciding whether to grant an application for the award of costs, in whole or in part, the composite assessment review board panel or the Land and Property Rights Tribunal may consider the following:

- (a) whether there was an abuse of the complaint process;
- (b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

(3) A composite assessment review board panel or the Land and Property Rights Tribunal may on its own initiative and at any time award costs.

(4) Any costs that the composite assessment review board panel or the Land and Property Rights Tribunal awards are those set out in Schedule 3.

(5) If the complainant is

- (a) the assessed person or the taxpayer of the property under complaint,
- (b) an employee or representative of that assessed person or taxpayer, or
- (c) an agent for that assessed person or taxpayer,

the assessed person or the taxpayer is responsible for any costs awarded by a composite assessment review board panel.

(6) If the complainant is

- (a) the assessed person or the taxpayer of property other than the property under complaint,
- (b) an employee or representative of that assessed person or taxpayer, or
- (c) an agent for that assessed person or taxpayer,

the complainant is responsible for any costs awarded by a composite assessment review board panel.

(7) If the complainant is

- (a) the assessed person in respect of designated industrial property under complaint,
- (b) an employee or representative of that assessed person, or
- (c) an agent for that assessed person,

the assessed person is responsible for any costs awarded by the Land and Property Rights Tribunal.

(8) The municipality in which the property under complaint is located is responsible for any costs awarded by a composite assessment review board panel against an employee or representative of the municipality.

(9) The municipality that files a complaint about an equalized assessment or designated industrial property is responsible for any costs awarded by the Land and Property Rights Tribunal against an employee or representative of the municipality.

(10) The Minister is responsible for any costs awarded by the Land and Property Rights Tribunal against an employee or representative of the Minister.

AR 201/2017 s56;258/2022

Supplementary assessment notice, amended assessment notice or any amended tax notice other than a property tax notice

57 For the purposes of section 468(2) of the Act, a panel of an assessment review board must render its decision and provide reasons for that decision, including any dissenting reasons,

- (a) in the case of a hearing before a local assessment review board panel

- (i) within 160 days from the date that a complaint was filed, or
 - (ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies, whichever is later,
- (b) in the case of a hearing before a composite assessment review board panel,
- (i) within 210 days from the date that a complaint was filed, or
 - (ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies, whichever is later, or
- (c) in the case of a hearing before a one-member panel of an assessment review board,
- (i) within 110 days from the date that a complaint was filed, or
 - (ii) before the end of the taxation year to which the complaint that is the subject of the hearing applies, whichever is later.

Complaint form must be available

58 A municipality must ensure that copies of the complaint form set out in Schedule 1 and the assessment complaints agent authorization form set out in Schedule 4 are readily available to the public.

Part 7 Transitional Provisions and Coming into Force

Transitional

59(1) Despite the repeal of the *Assessment Complaints and Appeals Regulation* (AR 238/2000) and the *Assessment Complaints Fee Regulation* (AR 243/2008), those regulations continue to apply to all appeals and complaints filed with respect to the 2009 and previous taxation years.

(2) The *Matters Relating to Assessment Complaints Regulation* (AR 310/2009) applies,

- (a) in respect of every municipality except the City of Lloydminster, to all complaints with respect to the 2010 and subsequent taxation years up to and including the 2017 taxation year, and
- (b) in respect of the City of Lloydminster, to all complaints with respect to the 2010 and subsequent taxation years up to and including the 2022 taxation year.

(2.1) Except to the extent that subsection (2) provides otherwise, the *Matters Relating to Assessment Complaints Regulation* (AR 310/2009) does not apply in respect of any municipality.

(3) This Regulation applies,

- (a) in respect of every municipality except the City of Lloydminster, to all complaints with respect to the 2018 and subsequent taxation years, and
- (b) in respect of the City of Lloydminster, to all complaints with respect to the 2023 and subsequent taxation years.

(4) Notwithstanding anything in this Regulation, where a person has made a complaint under section 460 or 491 of the *Municipal Government Act*, RSA 2000 cM-26, before this subsection comes into force and the complaint process has not been concluded by the time this subsection comes into force, the complaint must continue to be dealt with in accordance with the *Municipal Government Act* and the regulations under the *Municipal Government Act* as they read immediately before the coming into force of this subsection.

AR 201/2017 s59;258/2022

Coming into force

60 This Regulation comes into force on January 1, 2018.

Schedule 1

**Government
of Alberta**

Assessment Review Board Complaint

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year
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Section 1 — Notice Type

Assessment notice: Annual Assessment
 Amended Annual Assessment
 Supplementary Assessment
 Amended Supplementary Assessment

Tax Notice: Business Tax
 Other Tax (excluding property tax and business tax)

Name of Other Tax

Section 2 — Property Information

Assessment Roll or Tax Roll Number

Property Address	
Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)	
Property Type (check all that apply)	<input type="checkbox"/> Residential property with 3 or fewer dwelling units <input type="checkbox"/> Residential property with 4 or more dwelling units <input type="checkbox"/> Farm land <input type="checkbox"/> Non-residential property <input type="checkbox"/> Machinery and equipment
Business Name (if pertaining to business tax)	Business Owner(s)

Section 3 — Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint?
 Yes No

Note: If this 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 this complaint form.

Complainant Name (if the complainant, assessed person or taxpayer is a company, enter the complete legal name of the company)			
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone number (include area code)	Fax Number (include area code)	Email Address	
If applicable, please indicate any dates you are not available for a hearing			

Section 4 — Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

1 2 3 4 5 6 7 8 9 10

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

Section 5 — Reason(s) for Complaint

Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form

- A complainant must
- indicate what information shown on an assessment notice or tax notice is incorrect,
 - explain in what respect that information is incorrect,
 - indicate what the correct information is, and
 - identify the requested assessed value, if the complaint relates to an assessment.

Requested assessed value:

Section 6 — Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board panel makes a decision in favour of the complaint, or if all issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 — Complainant Signature

Signature _____ Printed name of signatory person and title _____ Date (mm/dd/yyyy) _____

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete form, complaints submitted after the filing deadline or complaints without the required filing fee are invalid.

Assessment Review Board Clerk Use Only			
Was the complaint filed on time?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Is the required information included on or with the complaint form?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Was the required filing fee included?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Was a properly completed agent authorization form attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A Date Received _____
Complaint to be heard by:	<input type="checkbox"/> LARB panel	<input type="checkbox"/> CARB panel	

MATTERS FOR A COMPLAINT

A complaint to the assessment review board panel may be about any of the following matters, as shown on an assessment or tax notice:

- 1 the description of the property or business
- 2 the name or mailing address of an assessed person or taxpayer
- 3 an assessment amount
- 4 an assessment class
- 5 an assessment sub-class
- 6 the type of property
- 7 the type of improvement
- 8 school support
- 9 whether the property is assessable
- 10 whether the property or business is exempt from taxation under Part 10, but not if the exemption is given by an agreement under section 364.1(11) that does not expressly provide for the right to make the complaint
- 11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act
- 12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act
- 13 a designated officer’s refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.

If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARD PANELS

A local assessment review board panel will hear complaints about residential property with 3 or less dwelling units, farm land or matters shown on a tax notice (other than a property tax notice).

A composite assessment review board panel will hear complaints about residential property with 4 or more dwelling units or non-residential property.

DISCLOSURE

Disclosure must include:

- All relevant facts supporting the matters of complaint described on this complaint form.
- All documentary evidence to be presented at the hearing.
- A list of witnesses who will give evidence at the hearing.
- A summary of testimonial evidence.
- The legislative grounds and reason for the complaint.
- Relevant case law and any other information that the complainant considers relevant.

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 7 days before the scheduled hearing date.

For a complaint about an assessment - local assessment review board panel:

- Complainant must provide full disclosure at least 21 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 7 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - composite assessment review board panel:

- Complainant must provide full disclosure at least 42 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 14 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed.

Information that has not been disclosed will not be heard by an assessment review board panel.

Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed.

Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A Composite Assessment Review Board Panel may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline or complaints without the required filing fee are invalid.

An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form.

The clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints Regulation*.

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

The personal information collected through this form is for the purpose of processing your complaint. This collection is authorized by section 4(c) of the *Protection of Privacy Act* and section 460 of the *Municipal Government Act*. For questions about the collection of personal information, contact (the

email address, telephone number or other contact information to which the individual may direct the individual’s questions about the collection). (The public body’s intention, if any, at that time to input the information into an automated system to generate content or make decisions, recommendations or predictions).

AR 201/2017 Sched.1;258/2022;142/2025

Schedule 2

Complaint Fees

	Complaint Fee	
Residential 3 or fewer dwellings and farm land	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 fee	\$650 per facility
Linear property — other	Flat fee	\$ 50 per DIPAUID *
Designated industrial property — major plant or facility	Flat fee	\$650 per major plant or facility
Designated industrial property – other	Flat fee	\$50 per DIPAUID *
Equalized assessment	Flat fee	\$650

* Designated Industrial Property Assessment Unit Identification

Schedule 3

Table of Costs

Where the conduct of the offending party warrants it, a composite assessment review board panel or the Land and Property Rights Tribunal may award costs up to the amounts specified in the appropriate column in Part 1.

Where a composite assessment review board panel or the Land and Property Rights Tribunal determines that a hearing was required to determine a matter that did not have a reasonable chance of success, it may award costs, up to the amounts specified in the appropriate column in Part 2 or 3, against the party that unreasonably caused the hearing to proceed.

	Assessed Value			
	Up to and including \$5 million	Over \$5 million up to and including \$15 million	Over \$15 million up to and including \$50 million	Over \$50 million
Part 1 — Action committed by a party				
Disclosure of irrelevant evidence that has resulted in a delay of the hearing process.	\$500	\$1000	\$2000	\$5000
A party attempts to present new issues not identified on the complaint form or evidence in support of those issues.	\$500	\$1000	\$2000	\$5000
A party attempts to introduce evidence that was not disclosed within the prescribed timelines.	\$500	\$1000	\$2000	\$5000

A party causes unreasonable delays or postponements.	\$500	\$1000	\$2000	\$5000
At the request of a party, an assessment review board panel or the Land and Property Rights Tribunal, as the case may be, expands the time period for disclosure of evidence that results in prejudice to the other party.	\$500	\$1000	\$2000	\$5000
Part 2 — Merit Hearing				
Preparation for hearing	\$1000	\$4000	\$8000	\$10 000
For first 1/2 day of hearing or portion thereof.	\$1000	\$1500	\$1750	\$2000
For each additional 1/2 day of hearing.	\$500	\$750	\$875	\$1000
Second counsel fee for each 1/2 day or portion thereof (when allowed by an assessment review board panel or the Land and Property Rights Tribunal, as the case may be).	\$250	\$500	\$750	\$1000
Part 3 — Procedural Applications				
Contested hearings (for first 1/2 day or portion thereof).(i.e. request for adjournment)	\$1000	\$1500	\$1750	\$2000
Contested hearings (for each additional 1/2 day or portion thereof).	\$500	\$750	\$875	\$1000

AR 201/2017 Sched.3;258/2022

Schedule 4

Assessment Complaints Agent Authorization

Government of Alberta

Section 1 — Assessed Person/Taxpayer Information		Tax Year	
Assessed Person(s) or Taxpayer(s) (if the assessed person or taxpayer is a company, enter the complete legal name of the company)			
Business Name (if pertaining to business tax)		Business Owner(s)	
Section 2 — Municipal and Property Information		(for designated industrial property go to Section 3)	
Municipality Name (as shown on your assessment notice or tax notice)		Assessment Roll or Tax Roll Number	
Property Address	Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)		
Property Type (check all that apply)	<input type="checkbox"/> Residential property with 3 or less dwelling units <input type="checkbox"/> Residential property with 4 or more dwelling units <input type="checkbox"/> Farm land <input type="checkbox"/> Non-residential property <input type="checkbox"/> Machinery and equipment		
Section 3 — Agent Information			

Note: Agent means a person or company who for a fee or potential fee acts for an assessed person or taxpayer during the assessment complaint process or at a hearing before a panel of an assessment review board or the Land and Property Rights Tribunal.

Agent Name	Contact Name (if different) and Position Held		
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone number (include area code)	Fax Number (include area code)	Email Address	

Section 4 — Acknowledgment and Certification

By signing below, I acknowledge and certify that:

- 1 I am the assessed person or taxpayer identified in section 1, or a legally authorized officer of the assessed person or taxpayer.
- 2 To initiate the processing of this agent authorization, I am attaching this agent authorization form to
 - (a) the complaint form if the agent is authorized to file the complaint on my behalf, or
 - (b) a letter, signed by me on my personal or company letterhead, and the letter is submitted to the municipality's assessment review board clerk or to the chair of the Land and Property Rights Tribunal, as the case may be, before the hearing of the complaint.
- 3 I provide authority to the agent, as identified in section 3, to represent the assessed person or taxpayer, identified in section 1, to
 - (a) file a complaint on behalf of the assessed person or taxpayer for the property described on this form,
 - (b) discuss the issues or matters of the complaint with the municipal assessor (or the provincial assessor in the case of designated industrial property),
 - (c) prepare and submit disclosure regarding the complaint,
 - (d) represent the assessed person or taxpayer at hearings before a panel of the assessment review board (or before the Land and Property Rights Tribunal, in the case of designated industrial property),
 - (e) reach an agreement with the assessor to correct a matter under complaint, and
 - (f) withdraw the complaint at any time.
- 4 I understand that the assessed person or taxpayer continues to be subject to all applicable provisions of the *Municipal Government Act* and the regulations under that Act, despite any authorization of agency.
- 5 I understand that this document does not act as an authorization of agency for the purposes of section 299 or 300 of the *Municipal Government Act*.
- 6 I understand that the assessed person or taxpayer is liable for any costs awarded against the agent by a panel of an assessment review board (or by the Land and Property Rights Tribunal, in the case of designated industrial property) or for any change in assessment that may result from a hearing.
- 7 I understand that this authorization is only applicable to the tax year entered on this form.
- 8 The agent has disclosed the qualifications, professional designations, certifications or affiliations of the agent, if any, with respect to property assessment or appraisal.
- 9 I may revoke authorization at any time in writing to the clerk of the assessment review board or the chair of the Land and Property Rights Tribunal, as the case may be.

Signature of the Assessed Person or Taxpayer

Printed name of signatory person and title

Date (mm/dd/yyyy)
AR 201/2017 Sched.4;258/2022



Printed on Recycled Paper 



9613-100 Street
Morinville, AB T8R 1L9
www.sturgeoncounty.ca

Phone: 780-939-4321
Toll Free: 1-866-939-9303
Email: taxation@sturgeoncounty.ca

SUPPLEMENTARY TAXATION NOTICE

2025

ROLL NUMBER 2948002

Date of Mailing October 9, 2025
 Notice of Assessment October 17, 2025
 Assessment Complaint Date December 16, 2025

TKT HOLDINGS LTD.
Severed in line with s.20 of ATIA

DUE DATE November 17, 2025

A COPY OF THIS NOTICE HAS BEEN SENT TO

PORTION-QUAD-SEC-TWP-RGE-MER	LOT/BLOCK/PLAN	MUNICIPAL	Acres	SCHOOL SUPPORT
W SIDE W 1/2-SW-15-55-25-4	5/1/1821967	25232-TWP RD 552	30.64	PUBLIC 100.00% SEPARATE 0.00%

ASSESSMENT VALUE	
DESCRIPTION	AMOUNT
Commercial Building and Struct	1,533,540.00
TOTAL	1,533,540.00

EDUCATION AND OTHER (Collected on behalf of Others)		
DESCRIPTION	TAX RATE	TAX AMOUNT
ASFF - Non Residential	0.0038401	1,472.24
Homeland Housing	0.0000863	33.09
TOTAL		\$1,505.33

MUNICIPAL PROPERTY TAX		
DESCRIPTION	TAX RATE	TAX AMOUNT
Municipal Purposes - Non Resid	0.0109170	4,185.41
TOTAL		\$4,185.41

LOCAL IMPROVEMENT/CEIP			
DESCRIPTION	YEARS	EXP.	TAX AMOUNT
Not on Supplementary Notice			
TOTAL			

PLEASE NOTE: \$25 MINIMUM MUNICIPAL TAX

IMPORTANT PENALTY INFORMATION

Supplementary taxes not paid by January 19, 2026.
 will be subject to a 6% penalty on January 20, 2026.

TOTAL TAXES PAYABLE ON OR BEFORE NOVEMBER 17, 2025	
MUNICIPAL	\$4,185.41
EDUCATION AND OTHER	\$1,505.33
LOCAL IMPROVEMENT/CEIP	\$0.00
ARREARS(CREDITS)	\$312.77
PAY THIS AMOUNT	\$6,003.51

PLEASE SEE REVERSE FOR PENALTY STRUCTURE AND ADDITIONAL INFORMATION. KEEP THIS PORTION AND YOUR CANCELLED CHEQUE FOR YOUR RECORDS. A TAX RECEIPT CAN BE PROVIDED UPON REQUEST.



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Phone: 780-939-4321
Toll Free: 1-866-939-9303
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SUPPLEMENTARY TAXATION NOTICE

2025

ROLL NUMBER 2948002

DUE DATE	AMOUNT DUE
November 17, 2025	\$6,003.51
AMOUNT PAID	

PLEASE SUBMIT THIS PORTION WHEN MAKING PAYMENT

TKT HOLDINGS LTD.
Severed in line with s.20 of ATIA

Supplementary Property Tax Payment Terms

Sturgeon County Centre is located at 9613 100 Street, Morinville, AB. Hours of operation are Monday to Friday from 8:30 a.m. to 4:30 p.m., excluding statutory holidays.

Payment of Taxes

Payments must be received by Sturgeon County or postmarked before 4:30 p.m. on **Monday, November 17, 2025**, to avoid penalty fees on the current tax amount.

Tax Penalties

A 6% non-cumulative penalty will be applied on **November 18, 2025**, on unpaid current year tax amounts only, which does not include tax arrears on outstanding property taxes. A 12% penalty will take effect on March 1, 2026, on any outstanding property taxes.

Tax Payment Options:

1. In person at Sturgeon County Centre via cash, debit, money order, or cheque made payable to Sturgeon County.
2. By drop-off box at the main entrance of Sturgeon County Centre, via cheque or money order. Include your tax bill remittance portion. Do not put cash in the drop-off box.
3. By mail to Sturgeon County Centre, via cheque or money order. Include your tax bill remittance portion. Do not send cash through the mail.
4. By enrolling in the Tax Instalment Payment Plan (TIPP), which allows you to pay property taxes through monthly instalments (Bylaw 1536/21).
5. In person or online through most financial institutions (banks, trusts, credit unions, etc.).
6. By credit card using a third-party provider. Third parties are not affiliated with Sturgeon County. It is the responsibility of the taxpayer to understand and decide to accept or reject service fees and processing timelines.

For more information on taxation, TIPP, or tax receipts, please email taxation@sturgeoncounty.ca or call 780-939-4321.

Assessment Complaints

It is important to talk to you assessor before filing a complaint.

Most concerns can be resolved before complaints go to the Assessment Review Board. **Call 780-939-0601 to speak to an assessor.**

Assessment complaints may be submitted using the Government of Alberta Assessment Review Board Complaint form on or before **Tuesday, December 16, 2025**, or as otherwise provided for by Regulation or Ministerial Order, to be valid. Complaints must be submitted to the Clerk of the Assessment Review Board within 60 days of Sturgeon County's Notice of Assessment date and can be submitted to Assessment Services, 9613 100 Street, Morinville, AB, T8R 1L9.

Questions can be submitted via email to legislativeservices@sturgeoncounty.ca.

A valid complaint must be submitted using the complaint form as prescribed in the Matters Relating to Assessment Complaints Regulation and **MUST** be accompanied by the fee, based on the following schedule:

- Farm (parcel containing farmland assessment only) \$25.00/Roll#
- Residential Property (for residential and farm combined) \$50.00/Roll#
- Non-Residential (includes Machinery & Equipment) \$500.00/Roll#
- Multi-Family Development (more than 3 dwelling units) \$500.00/Roll#

Assessment Review Board Complaint forms are available on the Sturgeon County website at sturgeoncounty.ca and at Sturgeon County Centre. Find additional information online at municipalaffairs.alberta.ca (enter "Filing a Property Assessment Complaint" into the search window). A complaint must include the following information:

1. Indicate what information shown on the assessment notice is incorrect;
2. Explain why and how that information is incorrect;
3. Indicate what the correct information is; and,
4. Identify the requested assessed value, if the complaint relates to an assessment.

An assessed person is entitled to see or receive sufficient information about the person's property in accordance with section 299 of the *Municipal Government Act (MGA)* or a summary of an assessment in accordance with section 300 of the MGA, or both.

Please note: To avoid penalty charges while your complaint is being processed, you must still pay your taxes by Monday, November 17, 2025.

Education Tax (Alberta School Foundation Fund) Provincial legislation mandates that all municipalities collect Education Tax on behalf of the Alberta Government. This is not additional revenue for the County, but is forwarded to the provincial government as mandated. Inquiries regarding Education Tax or the Alberta School Association Fund should be made to Alberta Education at 780-422-7125.

School Support Declaration If you purchased property in the current taxation year, the school support declaration does not come into effect until the following taxation year. This applies only to Elk Island Catholic Separate Regional Division No. 41 and Greater St. Albert Roman Catholic Separate School District No. 734.

Alberta Seniors Benefit For information on the Alberta Seniors Benefit, contact the Alberta Supports Contact Centre toll-free at 1-877-644-9992.