

TAX AND ASSESSMENT

Your assessment and tax notice covers the period from January 1 – December 31 of the current year.

2021 PROPERTY TAX RATES

	Residential	Residential Manufactured Home in Park	Non- Residential	Non- Residential Vacant	Machinery & Equipment
Municipal Tax Rate	11.66306	19.83656	21.79679	35.26833	21.79679
School	2.92982	2.92982	3.86049	3.86049	----
Senior Foundation	0.24033	0.24033	0.24033	0.24033	0.24033
Total Property Tax Rate	14.83321	23.00671	25.89761	39.36915	22.0371

Property Taxes are calculated using the following formula:

$$\text{Assessed Property Value} \times \text{Total Mill Rates}/1000 = \text{Annual Taxes}$$

Despite the calculated tax rate, in accordance with Section 357, the minimum amount payable as property tax for general municipal purposes shall be \$880.00 for Residential, Non-Residential, and Non-Residential Vacant properties.

PROPERTY ASSESSMENTS

Property Assessments are completed annually to reflect current market values. The Town's Assessor evaluates properties based on a few variables. Including lot and home size.

If you do not agree with your assessment and wish to file a complaint, please be advised the deadline for filing an assessment complaint is **July 21, 2021**.

An appeal against your assessment does not exempt you from paying taxes on time or from late payment penalties.

ASSESSMENT COMPLAINT PROCESS

Pursuant to Sections 299 and 300 of the Municipal Government Act, all assessed persons are entitled to see or receive sufficient information about the persons property or the summary of assessment. All requests for information regarding the property or summary of assessment should be done by calling the Town Office.

Feel Free to pick up a copy of the "[Guide to Property Assessment and Taxation in Alberta](#)" from the Town Office which may be helpful if you have any questions.

An Assessment Review Board has no jurisdiction to deal with complaints about assessments for linear or designated industrial property as the Municipal Government Board has jurisdiction to hear complaints about assessment for linear and designated industrial property.

- A person is entitled to see or receive sufficient information about their assessed property in accordance with Section 299 of the Municipal Government Act or a summary of an assessment in accordance with Section 300 of the Municipal Government Act, or both.
- To discuss or review the specifics of your assessed property value, please contact the Utility/Tax Clerk at the Town Office at 780-786-2416.
- Town of Mayerthorpe's Designated Officer is Karen St. Martin, with whom a complaint must be filed.
- If, after a review of your inquiry has been complete and you are still of the opinion that your assessment is incorrect, you may file a completed Assessment Complaint Form [Assessment Review Board Complaint Form](#) at the Town Office, on or before **July 21, 2021** (60 days from the "Notice of Assessment Date") to the Assessment Review Board.
- The Assessment Complaint Form must be filled out completely and the appropriate fee must accompany the Assessment Complaint Form.
- **Return the Form and fee(s) by the Appeal Deadline to:**
Town of Mayerthorpe
Box 420, 4911 – 52 St.
Mayerthorpe, AB T0E 1N0
Email: utclerk@mayerthorpe.ca
Fax: 780-786-4590
- The Assessment Appeal Fee is refundable if one or more of the following conditions are met:

- The complaint is withdrawn in writing prior to the scheduling of an Assessment Review Board hearing; or
- The Assessment Review Board decides in favor of the complainant.

Complaints with an incomplete Assessment Complaint Form, submitted after the deadline or without the required fee, are invalid.

CATEGORY OF COMPLAINT	COMPLAINT FEE
Residential 3 or fewer and farmland	\$50.00
Residential 4 or more dwellings	Variable
Assessed Value of up to \$249,999	\$200.00
Assessed Value of between \$250,000 to \$499,999	\$400.00
Assessed Value that exceeds \$500,000	\$650.00
Non-Residential	Variable
Assessed Value of up to \$249,999	\$200.00
Assessed Value of between \$250,000 to \$499,999	\$400.00
Assessed Value that exceeds \$500,000	\$650.00

TAX PAYMENT AND BILLING PROCEDURES

Taxes are typically due on or before **June 30** annually, unless June 30th falls on a statutory holiday or weekend, then the due date will be the next business day. Please allow adequate mailing time to avoid late payment penalties.

In accordance with the Municipal Government Act, payments will be considered paid on time if received at the Town Office by 4:30 pm on the due date; postmarked by Canada Post on or before the due date; or processed by a financial institution on or before the due date. If a Canada Post postmark is absent or illegible, the date received by the Town of Mayerthorpe will be considered the payment date. If your payment arrives after the due date, there will be a 12% payment late charge applied.

Property Tax Payments can be made:

- By Credit Card with [PaySimply](#). The Town of Mayerthorpe has partnered with ATB Financial and through their unique partnership with PaySimply, you can now pay your property taxes online, with your credit card, or debit card from wherever you are, within minutes. Credit Card payments are completed safely

and securely online through www.paysimply.ca. This secure, third-party Canadian payment provider accepts Visa, Mastercard and American Express. (A convenience fee applies to cover payment handling and processing charges.) Please allow up to 3 days for processing.

- In person – at the Town Office, Monday – Friday between 8:30 am and 4:30 pm. Cash, cheque and interac are accepted methods of payment.
- By mail – Town of Mayerthorpe, Box 420, Mayerthorpe, AB T0E 1N0.
- By using the after-hours drop box – Payments made by cheque can be deposited in the drop box at the front entrance of the Town Office.
- By post-dated cheque.
- By your mortgage company – If your mortgage company is paying your taxes, the mortgage company will receive a report for your taxes, and you will receive the original tax notice for your records. The tax notice will show the name of your mortgage company. If the mortgage company does not appear on the notice and you believe it should, contact your mortgage company immediately.
- By a financial institution.

Property owners are ultimately responsible for ensuring that property taxes are paid on time. If you have chosen to pay your property taxes through a mortgage company or financial institution, it is recommended that you verify with them that your taxes will be paid in full, and on time.

TAX INSTALMENT PAYMENT PLAN

The Tax Instalment Payment Plan is an easy way to pay your property taxes. It allows you to pay your taxes in twelve monthly installments instead of a single large payment. It makes budgeting easier and helps you avoid missed payments or late payment penalty charges.

[Tax Instalment Payment Plan Agreement](#)

[Pre-Authorized Debit Authorization Form](#)

To cancel your enrollment in the Tax Instalment Payment Plan, please complete the form below and hand it in to the Town Office.

[Pre-Authorized Tax Payment Cancellation Form](#)