

A Assessment Bulletin

IB Bulletin No. 10-01
May 2010

MUNICIPAL GOVERNMENT ACT SECTION 299 OR 300 – COMPLIANCE REVIEW FORM

As many of you know, Alberta's property assessment complaints system underwent a significant consultation and review in 2009 by the ministry resulting in many changes to the provincial property assessment and taxation system.

One of the recurring issues raised by taxpayers during this consultation was a lack of access to assessment information. Stakeholder feedback indicated support for an enforcement mechanism for ensuring compliance with these sections.

Section 299 and section 300 of the *Municipal Government Act* provide taxpayers with the right to access information on how their property assessment was prepared, as well as access to a summary of an assessment for any property. These sections were amended as a result of the consultation by adding provisions outlining what types of information taxpayers are entitled to access.

Section 27.6 was added to the Matters Relating to Assessment and Taxation Regulation (MRAT) as a result of the consultation as well. Under this section, an assessed person may make a request to the Minister, in the form and manner required by the Minister, if the assessed person believes that a municipality has failed to comply with that person's request under section 299 or 300 of the *Municipal Government Act*. The Minister may impose a penalty for non-compliance if it is determined that a municipality has failed to comply with a request.

The "*Municipal Government Act* section 299 or 300 – Compliance Review" Form (LGS1408) is now available at http://municipalaffairs.alberta.ca/mc_property_assessment_and_taxation.cfm. Municipalities are encouraged to make printed copies available and to consider providing a link to it from their web sites as well.

The Assessment Services Branch's Assessment Audit Unit will be evaluating each Compliance Review request on a case-by-case basis. The form will provide the branch with an appropriate manner in which to receive pertinent information for tracking and investigation purposes.

If you have any questions, please contact the Assessment Services Branch at lgsmail@gov.ab.ca, or at 780-422-1377 (toll free from anywhere in Alberta by first dialing 310-0000).