



ASSESSMENT INFORMATION REQUEST REFERENCE

Background

Each year assessment jurisdictions in Alberta send assessment notices to assessed persons based on a valuation date of July 1 of the year prior to taxation.

The *Municipal Government Act, R.S.A. 2000, Chapter M-26 (MGA)* in section 299 allows an assessed person to ask the municipality, in the manner required by the municipality, to let the assessed person see or receive sufficient information to show how the assessor prepared the assessment of that person's property.

As well, the *Municipal Government Act (MGA)* in section 300 allows an assessed person to ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the assessment of any assessed property in the municipality.

Note: A copy of the relevant legislation can be found at the end of this reference guide.

Access to Information

Information on, and that should be obtained from, the Town of Cochrane website at www.cochrane.ca/assessment, includes MGA sections 299 and 300 information for all property types.

Should you require further clarification regarding your assessed property or comparable properties you may contact the Assessors at 403-851-2950 or complete the Assessment Information Request form(s) as outlined below.

Assessment Information Request Forms

1. *Assessed Person's Property - Assessment Information Request (299)*

- The purpose of this form is for an assessed person, or their authorized agent to request, under section 299 of the *Municipal Government Act (MGA)*, information about how the assessor prepared the assessment of that person's property.

2. *Comparable Properties - Assessment Information Request (300)*

- The purpose of this form is for an assessed person or their authorized agent to request, under section 300 of the *Municipal Government Act (MGA)*, summary assessment information about other properties (*maximum of 5*) that may not be available on the Town of Cochrane website at www.cochrane.ca/assessment.

NOTE:

- Requests for additional assessment information must be submitted using the applicable form.
 - Assessment Requests received in other formats will not be accepted or processed.
 - Requests for additional assessment information may only be made for the current assessment year.
 - Illegible, inaccurate, or incomplete forms will be rejected. The requestor will be notified of the reason for rejection.
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Timelines

- The Town of Cochrane will respond to an Assessment Information Request within fifteen (15) days of the “receipt date” of the request.
- The “receipt date” is the date the Assessment Department receives the completed form.
- Should the form be completed by an agent, the “receipt date” will be the later of the date the completed form is received by the Assessment Department, or the date the agent has a valid Authorization Form for the account.
- It is the responsibility of the requestor to submit their form (whether or not an Agent Authorization Form is included), in a sufficiently time frame to ensure the information is received prior to any legislated deadlines.

Completing the Forms

- All parts of the Assessment Information Request form must be completed.
 - The form must be signed by the assessed person, the authorized signatory for the assessed person, or the authorized account representative.
 - A signature from an authorized account representative will be acceptable only where the Assessment Department has proof of the agency authorization as required by the Assessment Department.
 - The Assessment Information Request form can be completed and submitted online. You can also print and submit these forms via fax, mail, email or in-person at the Cochrane RancheHouse, 101 RancheHouse Rd, Cochrane, Alberta T4C 2K8.
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Assessment Information Request Forms Explanation

Form Section	Required Information	Comments
➤ Account Information		
1. Requestor	<ul style="list-style-type: none"> Check property owner <u>or</u> agent 	<ul style="list-style-type: none"> If agent, complete Section B
2. Name of Assessed Person	<ul style="list-style-type: none"> Assessed person as named on the current assessment roll for a property 	<ul style="list-style-type: none"> A form will be rejected if the name on the form is different from the property roll for an account
3. Contact Name	<ul style="list-style-type: none"> The name of the individual if different from the name of the assessed person 	
4. Contact Number	<ul style="list-style-type: none"> The day-time phone number where they can be reached to verify information if necessary 	
5. Address	<ul style="list-style-type: none"> Address listed on the current property assessment for a roll 	
6. Property Assessment Roll Number	<ul style="list-style-type: none"> 3-9 digit number 	<ul style="list-style-type: none"> Please ensure accuracy when filling in the roll number If the subject roll number is incorrect, the request will be rejected
➤ Agent Information <i>(complete only when assessed person(s) has delegated authority to a third party)</i>		
7. Name of Agent	<ul style="list-style-type: none"> Name of organization or individual dealing with current assessment matters on behalf of the assessed person. 	
8. Contact name	<ul style="list-style-type: none"> Individual authorized to manage account 	
9. Agent phone number	<ul style="list-style-type: none"> Telephone number including area code of contact name 	
10. "Authorization of Agency" submitted	<ul style="list-style-type: none"> Check "yes" or "no" If "yes" enter the date the form was submitted to the Assessment Department 	<ul style="list-style-type: none"> If there is no valid "Authorization of Agency" form and letter on file with the Assessment Department, the request will be rejected.



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Form Section	Required Information	Comments
➤ Preferred Method of Receipt <i>(choose one method only)</i>		
1. FAX	<ul style="list-style-type: none"> • Please check the appropriate box • Provide fax number including area code 	<ul style="list-style-type: none"> • If the fax number is invalid or illegible, the contact person will be called at the telephone number provided on the form
2. E-mail	<ul style="list-style-type: none"> • Please check the appropriate box • Provide a valid e-mail 	<ul style="list-style-type: none"> • If the e-mail address is invalid or illegible, the contact person will be called at the telephone number provided on the form
3. Pick-up	<ul style="list-style-type: none"> • Please check the appropriate box • Provide a valid e-mail address – the Assessment Department will notify by e-mail when the record is ready for pick up 	<ul style="list-style-type: none"> • If the e-mail address is invalid or illegible, the contact person will be called at the telephone number provided on the form <p><u>Pick Up</u></p> <ul style="list-style-type: none"> • The assessed person or agent representative picking up the Assessment Information will be asked to sign confirming they received the information
➤ Acknowledgment and Certification		
Signature of Assessed Person / Authorized Agent	<ul style="list-style-type: none"> • Signature of the assessed person, the authorized signatory for the assessed person, or the authorized account representative • Printed Name of assessed person/authorized signatory • Date signed 	<ul style="list-style-type: none"> • Please read this section before signing and dating the form



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Form Section	Required Information	Comments
➤ Information Requested (<i>Comparable Properties form only</i>)		
1. Has the requestor looked for the information on the Town of Cochrane website?	Please check the appropriate box	For all property types, assessment information is available on the website free of charge
2. Please list the roll numbers/addresses for which additional information is required	<ul style="list-style-type: none"> • Please check the appropriate box 	<ul style="list-style-type: none"> • Maximum of five (5) per form (MRAT 27.5(5))
3. Are all the accounts a similar type of property having comparable characteristics to the property in Section A?	<ul style="list-style-type: none"> • Please check the appropriate box 	<ul style="list-style-type: none"> • Equity should be determined by comparing similar property types having relevant, comparable characteristics

Legislation

Municipal Government Act

Access to assessment record

299(1) *An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive sufficient information to show how the assessor prepared the assessment of that person's property.*

(1.1) *For the purposes of subsection (1), "sufficient information" in respect of a person's property must include*

- (a) all documents, records and other information in respect of that property that the assessor has in the assessor's possession or under the assessor's control,*
- (b) the key factors, components and variables of the valuation model applied in preparing the assessment of the property, and*
- (c) any other information prescribed or otherwise described in the regulations.*

(2) *The municipality must, in accordance with the regulations, comply with a request under subsection (1).*

Access to summary of assessment

300(1) *An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the assessment of any assessed property in the municipality.*

(1.1) *For the purposes of subsection (1), a summary of an assessment must include the following information that the assessor has in the assessor's possession or under the assessor's control:*

- (a) a description of the parcel of land and any improvements, to identify the type and use of the property;*
- (b) the size of the parcel of land;*
- (c) the age and size or measurement of any improvements;*
- (d) the key factors, components and variables of the valuation model applied in preparing the assessment of the property;*
- (e) any other information prescribed or otherwise described in the regulations.*

(2) *The municipality must, in accordance with the regulations, comply with a request under subsection (1) if it is satisfied that necessary confidentiality will not be breached.*

Matters Relating to Assessment and Taxation Regulation – AR 220/2004

Part 5.1 - Assessment Information

Definitions

27.1 In this Part,

- (a) “coefficient” means a number that represents the quantified relationship of each variable to the assessed value of a property when derived through a mass appraisal process;
- (b) “factor” means a property characteristic that contributes to a value of a property;
- (c) “valuation model” means the representation of the relationship between property characteristics and their value in the real estate marketplace using a mass appraisal process;
- (d) “variable” means a quantitative or qualitative representation of a property characteristic used in a valuation model.

Assessment record

27.2 For the purposes of section 299 of the Act, the assessment of a person’s property is limited to the assessment for the current taxation year.

Key factors and variables of valuation model

27.3(1) For the purposes of sections 299(1.1) (b) and 300(1.1) (d) of the Act, the key factors and variables of the valuation model applied in preparing the assessment of a property include

- (a) descriptors and codes for variables used in the valuation model,
- (b) where there is a range of descriptors or codes for a variable, the range and what descriptor and code was applied to the property, and
- (c) any adjustments that were made outside the value of the variables used in the valuation model that affect the assessment of the property.

(2) Despite subsection (1), information that is required to be provided under section 299 or 300 of the Act does not include coefficients.

Access to assessment record

27.4(1) For the purposes of section 299 of the Act, a municipality must, subject to subsection (4), provide the assessed person with the information described in section 299(1.1) of the Act in one of the following manners:

- (a) in hard-copy form with the assessment notice for the property;
- (b) in hard-copy form without the assessment notice for the property;
- (c) through an internet website that is readily accessible to the assessed person.

(2) A municipality must provide the assessed person with the information described in section 299 (1.1) of the Act within 15 days of receiving a request for the information.

(3) A municipality that provides the information in a manner set out in subsection (1) (a) or (c) is deemed to have met the requirements of subsection (2).

(4) A municipality that does not provide the information described in section 299(1.1) of the Act in a manner set out in subsection (1) must make reasonable arrangements to let the assessed person see the information at the municipality’s office within 15 days of the request.



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Access to summary of assessment

27.5(1) For the purposes of section 300 of the Act, a municipality must, subject to subsection (4), provide the assessed person with a summary of the assessment for an assessed property in one of the following manners:

- (a) in hard-copy form with the assessment notice for the property;
- (b) in hard-copy form without the assessment notice for the property;
- (c) through an internet website that is readily accessible to the assessed person.

(2) A municipality must provide the assessed person with a summary of the assessment for an assessed property within 15 days of receiving a request for the information.

(3) A municipality that provides a summary of the assessment for an assessed property in a manner set out in subsection (1) (a) or (c) is deemed to have met the requirements of subsection (2).

(4) A municipality that does not provide a summary of the assessment for an assessed property in a manner set out in subsection (1) must make reasonable arrangements to let the assessed person see the summary at the municipality's office within 15 days of the request.

(5) The 15-day period referred to in subsection (2) applies only in respect of a summary of the assessment for the first 5 assessed properties requested by an assessed person in any given year.