



AGENDA

Assessment Review Board Meeting

9:00 AM - Friday, June 19, 2026

L04 - Lower Town Hall: 309B Macleod Trail SW, High River, AB

Page

1. **CALL TO ORDER**
2. **INTRODUCTION OF THE BOARD**
R. Bennington, Presiding Officer, Member - Local Assessment Review Board
3. **LOCAL ASSESSMENT REVIEW BOARD (LARB) ONE-MEMBER PANEL PRELIMINARY HEARING**
Roll No. 6000500 (5 Homestead Way SE)
Complainant: Kenneth Dyck
Respondent: Stewart Dalrymple (Assessor) - Town of High River
 - 3.1. **Preliminary Hearing (Validity of Complaint - Filing Requirements)** 2 - 11
[Complaint Form Roll No. 6000500 \(5 Homestead Way SE\)](#)
[20260506 to 20260512 Email Correspondence](#)
 - 3.2. **Complainant's Disclosure - No Disclosure Received**
 - 3.3. **Respondent's Disclosure** 12 - 49
[DISCLOSURE RESPONDENT 2026 ARB 6000500](#)
4. **DECISION OF THE BOARD**
5. **ADJOURNMENT**

Kenneth Dyck
5 Homestead way SE
High River, Alberta, T1V 1J7
403-861-1424

RECEIVED
MAY 04 2026
TOWN OF HIGH RIVER

1-May-2026

Town of High River
Property Tax Assessor's Office

Subject: Dispute of Property Tax Assessment for 5 Homestead way SE
High River, Alberta, T1V 1J7

Dear Town of High River Property Tax Assessor,

I am writing to formally dispute the property tax assessment for my property located at 5 Homestead way SE High River, Alberta, T1V 1J7, with parcel number [Parcel Number]. After reviewing the assessment notice dated March 2026 I believe the assessed value is inaccurate and does not reflect the current market value or condition of my property. As no improvements and no sales of comparable properties have been sold in my area.

Specifically, I have concerns regarding [briefly describe the reasons, e.g., incorrect property size, condition issues, recent comparable sales showing lower values, or any other relevant factors]. For example, comparable properties in my neighborhood have been assessed at or sold for significantly less.

I respectfully request a re-evaluation of my property to ensure that the assessment is fair and accurate. I am willing to review additional documentation or to meet with an assessor to discuss this matter further.

Thank you for your attention to this issue. Please confirm receipt of this letter and inform me of any next steps I should take.

Sincerely,
Kenneth Dyck

RECEIVED



Government

MAY 04 2026

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) <i>Town of High River</i>	Tax Year <i>2020</i>
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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)

2026 Property Assessment
Name of Other Tax

Section 2 - Property Information

Assessment Roll or Tax Roll Number: *6000500*

Property Address: *5 Homestead way SE*

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

Property Type (check all that apply): Residential property with 3 or fewer dwelling units Residential property with 4 or more dwelling units Farm land Non-residential property 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): *Kenneth Duck*

Mailing Address (if different from above): *P.O. Box 974 Black Diamond AB T0L 0H0*

City/Town: _____ Province: _____ Postal Code: _____

Telephone Number (include area code): _____ Fax Number (include area code): _____ Email Address: _____

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: *0*

See Attached

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

04/21/2026 *Kenneth Duck* *[Signature]*

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

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

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 notice or on a tax notice:

- | | |
|---|--|
| 1 the description of the property or business | 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 |
| 2 the name or mailing address of an assessed person or taxpayer | 11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act |
| 3 an assessment amount | 12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act |
| 4 an assessment class | 13 a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act |
| 5 an assessment sub-class | |
| 6 the type of property | |
| 7 the type of improvement | |
| 8 school support | |
| 9 whether the property or business is assessable | |

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 fewer 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.

Jody Hipkin

From: Ar D <mallyman612@gmail.com>
Sent: Tuesday, May 12, 2026 3:57 PM
To: Jody Hipkin
Subject: Re: Assessment Complaint for 6000500: PAYMENT REQUIRED

[EXTERNAL EMAIL] WARNING: This e-mail originated outside of the Town of High River. Do not click on any links or attachments unless you recognize the sender.

The problem you have failed to realize is that you are discriminating against senior citizens and like I have made clear unless the town of High River starts charging every trailer or RV then the case for discrimination is pretty cut and dry. So I will be seeking a judgement for all fraudulent taxes paid and delinquency on the public lands endangering lives and properties.

Without prejudice.

Please conduct yourself accordingly.

On Tue, May 12, 2026, 3:49 p.m. Jody Hipkin <JHipkin@highriver.ca> wrote:

Hello, Mr. Dyck,

Your email has been escalated to my attention as your concerns are outside of the scope of our assessment appeal purview.

While I understand your frustration, the assessment process is governed by provincial legislation, and we cannot deviate from the *Municipal Government Act* or the *Matters Relating to Assessment and Taxation Regulation*. Shauna and Aleisha have both advised that your appeal is not complete unless the fee, being \$50, accompanies your appeal.

As for the trees, it is your right to sue us if you feel the Town is not managing the Town trees in alignment with the Tree Protection Bylaw.

Further, it is your right to contact the Alberta Ombudsman regarding concerns.

Thank you,



JODY HIPKIN

Manager

Legislative & Advisory Services

[309B Macleod Trail SW • High River, AB • T1V 1Z5](#)

T 403.603.3580 | jhipkin@highriver.ca |
www.highriver.ca

My working hours may not be your working hours. Please do not feel you need to reply outside of your normal work schedule.

This email, including attachments, is privileged and may be confidential.

If you are not the intended recipient, any redistribution or copying of this message is prohibited.

If you have received this email in error, please notify us immediately by return email, and delete this email.

From: Ar D <mallyman612@gmail.com>
Sent: May 12, 2026 3:32 PM
To: Aleisha Pollett <APollett@highriver.ca>
Subject: Re: Assessment Complaint for 6000500: PAYMENT REQUIRED

[EXTERNAL EMAIL] WARNING: This e-mail originated outside of the Town of High River. Do not click on any links or attachments unless you recognize the sender.

In addition for the town of High River to allow Baltic investments to increase lot rent EVERY YEAR on senior citizens should be illegal if it isn't we will find out at a minimum it is immoral. We will contacting the Alberta Ombudsman regarding this matter.

On Tue, May 12, 2026, 3:24 p.m. Ar D <mallyman612@gmail.com> wrote:

Dear Aleisha,

If you read my last email. It is clear that if you proceed this way I will be seeking a much larger settlement for discrimination. As I also stated these dangerous trees will have to be removed ASAP or I will be seeking legal action.

Without prejudice.

On Tue, May 12, 2026, 2:11 p.m. Aleisha Pollett <APollett@highriver.ca> wrote:

Good afternoon, Mr. Dyck,

Thank you for your email. I would like to clarify a few important points regarding your submission and email below.

1. The \$50 filing fee is required for the Assessment Review Board (ARB) to consider a complaint. This fee is not related to any property taxes you may owe. If the filing fee is not received by **4:00 p.m. today**, Tuesday, May 12, 2026, your complaint may not be able to proceed for consideration by the Board and first, would need to be reviewed for validity due to the missing payment.
2. With respect to the assessment itself, please note that you are assessed only on the mobile home, not on the land. The land assessment and taxation are the responsibility of the landowner.
3. Lastly, regarding your concerns about the poplar trees, I will forward this information to the appropriate department so it can be reviewed by the Town's arborist. Thank you for bringing this to our attention.

If you have any questions or require clarification before today's deadline, please contact me as soon as possible.

Kind regards,

ALEISHA POLLETT *Assessment Review Board Clerk*

Legislative & Advisory Services

T 403.603.3658

From: Ar D <mallyman612@gmail.com>

Sent: Monday, May 11, 2026 6:49 PM

To: Shauna Kanz <Skanz@highriver.ca>
Subject: Re: Assessment Complaint for 6000500

[EXTERNAL EMAIL] WARNING: This e-mail originated outside of the Town of High River. Do not click on any links or attachments unless you recognize the sender.

To Whom It May Concern,
In response to your request regarding my assessment complaint:

1. Complainant Information

Yes, I am the assessed person and associated with this property. I am not the taxpayer on this property, that would be Baltic Investments who owns the land.

2. Reasons for Complaint

My complaint concerns the fairness and basis of the assessment being applied to my mobile home. Taxes were already paid at the time the mobile home was purchased, and I also pay monthly lot rent for the land on which the home is situated. Since I do not own the land itself, it appears that taxation is effectively being applied twice on the same property interest.

Additionally, I believe the assessment does not adequately reflect the nature of ownership involved, as this is a leased-lot arrangement rather than ownership of both land and improvements. I am requesting a review and reconsideration of the assessment on that basis.

In addition to the concerns already outlined, I believe the assessment and taxation of my mobile home may be inequitable and discriminatory when compared to other forms of movable housing. My mobile home is situated on leased land, and I do not own the underlying property. Despite this, the mobile home is subject to municipal assessment and property taxation. By comparison, recreational vehicles (RVs), motorhomes, and similar movable residences are generally not subject to the same municipal property taxation, even though they can also be used as dwellings. This creates an inconsistent and potentially unfair distinction between different forms of movable housing. In my view, mobile home owners on leased lots are being treated differently from owners of RVs and similar units without a clear justification, resulting in an inequitable tax burden. For these reasons, I request that the assessment and resulting taxation be reviewed for fairness and consistency.

3. Filing Fee

I have a real problem with paying a filing fee for something that is basically illegal unless you start charging taxes on every RV in Foothills, I would contend that this is an illegal tax and I am prepared to defend my position in a court of law.

4. Please be aware that this document is to inform you that poplar trees on town property are of a danger to numerous properties and the town of High River will be held responsible for all damages incurred due to this situation.

Sincerely,

Kenneth Dyck

On Fri, May 8, 2026 at 1:18 PM Shauna Kanz <Skanz@highriver.ca> wrote:

Good afternoon Sir

Further to my email and phone call please note that the filing of \$50 can also be paid via credit card. This filing fee needs to be with the form.

Additionally, for Section 3 – if you are not the assessed person or taxpayer for this property, please fill in and submit the agent form.

The deadline for Assessment Review Board Complaints is **4 pm on May 12**. To ensure this complaint is heard, please address these items prior to the deadline.

Kindest regards



Shauna Kanz

ARB Clerk

[309B Macleod Trail SW • High River, AB • T1V 1Z5](#)

T 403.603.3446 | skanz@highriver.ca |
www.highriver.ca

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If you have received this email in error, please notify us immediately by return email, and delete this email.

From: Shauna Kanz
Sent: Wednesday, May 6, 2026 2:12 PM
To: mallyman612@gmail.com
Subject: Assessment Complaint for 6000500

Good afternoon

We are in receipt of your Assessment Review Board Complaint dropped off at the Town Administration Building on May 4, 2026.

There are a few items still to be addressed, notably items 4 and 5 below, to bring everything into compliance.

1. Section 1 - Notice Type
- if this is regarding your annual assessment – may you please check off that box.
2. Section 2 - Property Type
- if you are appealing for this one property – may you please check off the box indicating the correct Residential Property.
3. Section 3 - Complainant Information
- are you the assessed person or taxpayer for this property – please select either yes or no.
4. Section 5 – Reason(s) for Complaint
If there are specific concerns for Section 5, may you please advise, such as incorrect information on the assessment.

5. Complaint filing fee - the prescribed filing fee needs to be paid with the form for the complaint to be considered valid.

The fee is \$50 and can be paid by cash, cheque or debit **prior to 4 pm on May 12.**

If the fee is not received by the deadline, the complaint could be deemed invalid.

Please see second page of form under **IMPORTANT NOTICES.**

Additionally, your letter indicated that you would be open to documentation and/or meeting with an assessor – the Town’s assessor can be reached at assessment@highriver.ca or 403-652-2110.

Kind regards



Shauna Kanz

ARB Clerk

[309B Macleod Trail SW • High River, AB • T1V 1Z5](#)

T 403.603.3446 | skanz@highriver.ca |

www.highriver.ca

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If you have received this email in error, please notify us immediately by return email, and delete this email.



**2025 ASSESSMENT REVIEW BOARD
PRELIMINARY HEARING**

Amended

Complainant: Kenneth Dyck
5 Homestead Way SE
High River, AB

Respondent: Stewart Dalrymple
Assessor

SCHEDULED FOR:
June 19, 2026 – 9:00 a.m.

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Assessment Review Board Communication

ASSESSMENT REVIEW BOARD		309B Macleod Trail SW High River, Alberta Canada T1V 1Z5 P: 403.652.2110 F: 403.652.2396 www.highriver.ca
Our File No: [6000500_5-Homestead-Way-SE]		
<hr/>		
Notice of Preliminary Hearing - AMENDED		
June 3, 2026		
Parties before the Board:		
Complainant Kenneth Dyck 5 Homestead Way SE High River, AB	-AND-	Respondent Stewart Dalrymple - Assessor Town of High River 309B Macleod Trail SW High River, AB T1V 1Z5
VIA E-MAIL: mallyman612@gmail.com		VIA E-MAIL: sdalrymple@highriver.ca
<hr/>		
2026 Assessment Complaint for Roll Number: 6000500 Property located at: 5 Homestead Way SE, High River, AB Plan 1014150 Block 1		
<hr/>		
Please note, your Preliminary Hearing is no longer scheduled for June 10, 2026		
The Preliminary Hearing has been scheduled for:		
Date:	June 19, 2026	
Time:	9:00 a.m.	
Location:	Town of High River - Joint Administration Building Lower Level Meeting Room L04 309B Macleod Trail SW, High River, AB	
<hr/>		
The reason for re-scheduling the Preliminary Hearing is because there is additional information attached to this notice.		
Please review the attachment that indicates the request for payment to accompany the filing of the complaint forms:		
- Emails between Shauna Kanz (Clerk), Aleisha Pollett (Clerk), Jody Hipkin (Clerk), and Kenneth Dyck (Complainant) between May 6, 2026 and May 12, 2026 indicating payment is required to accompany the Complaint Form.		

The Assessment Review Board (ARB) received your complaint on May 4, 2026. Before proceeding to the merit hearing, a one-member preliminary hearing will be held by the Local Assessment Review Board (LARB) for the purposes of determining a *procedural or an administrative matter* as per Section 34 of MRAC 201/2017. Note that this hearing is not to hear evidence on the merits of the complaint; **this is a preliminary matter only** to determine:

- *Complaint fee;*
- *Completeness of the complaint form;*
- *An invalid complaint;*
- *Complaint submitted after the filing deadline.*

Disclosure of Evidence:

Before your hearing, both you and the Respondent must share with each other and the Clerk of the Assessment Review Board all information you plan to present at the hearing. This is referred to as *disclosure of evidence*. Disclosure must be in sufficient detail to allow the other party to respond to or rebut the evidence at the preliminary hearing.

*****Please note the Disclosure Dates have also been amended*****

Complainant's Disclosure: You must disclose your evidence to both the Respondent and the Clerk of the Assessment Review Board on or before **June 11, 2026**.

Respondent's Disclosure: The Respondent must disclose its evidence to both you and the Clerk of the Assessment Review Board on or before **June 11, 2026**.

The timelines for disclosure must be followed.
The Board will not hear evidence that has not been properly disclosed.
All comments and/or rebuttals may be heard at the preliminary hearing.

Filing Disclosure

You must file two copies of your disclosure package: one with the Clerk of the Assessment Review Board and one with the Respondent. Keep the originals for your records.

How to file with the ARB

You may file your disclosure by mail, email, or in-person:

Mail or in-person:

Clerk, Assessment Review Board
Town of High River
309B Macleod Trail SW
High River, AB T1V 1Z5

Email: legislativeservices@highriver.ca

How to file with the Respondent

You may file disclosure by mail, email, or in-person:

Mail or in-person:

Assessor, Town of High River
309B Macleod Trail SW
High River, AB T1V 1Z5

Email: assessment@highriver.ca

Please note that disclosure must be received on or before the disclosure deadline.
If filing by mail, please allow time for delivery.

The Preliminary Hearing

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

Your complaint is subject to the *Matters Relating to Assessment Complaints Regulation, AR
201/2017 (MRAC)*. MRAC is available on the Kings Printer website at:
<http://www.qp.alberta.ca/index.cfm>

If you require additional information or have any questions concerning these matters, please contact
the Assessment Review Board Clerk at 403-603-3580 or by email at:
legislativeservices@highriver.ca.


Best regards,



Jody Hipkin
Clerk, Assessment Review Board

Page 3 of 3

Subject Property - Summary of Assessment Information




High River

Residential Rate Payer Report

Year of General Assessment: 2025

Roll: 6000500
Legal: MOBILE
Address: 5 HOMESTEAD WAY SE
 1997 Winalta

Land Area: 0.0 Sq. Meters
 Econ.Zone: Mobile Home Parks
 Subdivision: NORTH CENTRAL
 Zoning: Traditional Neighbourhood District



Improvements

Winalta Shelter
 Area: **1,216 Sq Feet** Year Built: 1997 Effective: 1997 Standard Foundationless

Quantity:	1,216 ft2	Heat -- Forced Air	Standard
	1	Plumbing Main -- Kitchen Sink	Standard
	1	Plumbing Main -- 1/2 Bath/Shower	Standard
	1	Plumbing Main -- Full Bath	Standard

Assessment Totals

Tax Status	Code	Description	Assessment
T	3	MOBILE RESIDENTIAL	126,100
Grand Totals For 2025			126,100

Preliminary Matters – To Determine if the Complaint is Valid

Upon the review of the following: (Page 4 above)

1. **Incomplete Sections of the Complaint Form**
2. **Non-Payment of the Complaint Filing Fee**
3. **An invalid complaint**

Attendance at the Hearing

Appearing on behalf of the Town of High River will be the following:

- **Stewart Dalrymple A.M.A.A.**
 - Appointed Assessor
Municipal Assessor Appointed by Council in conformance with Provincial Qualifications of Assessor Regulation 233/2005.
Assessor as defined in MGA Section 284 (1)
- **Brandon Garner A.M.A.A**
 - Assessor

Specific Legal Terminology

Term	Legal Definition	Discretion Level
Must / Required	A compulsory or mandatory requirement. There is no discretion.	None
May	A permissive term that grants discretionary directive	Allowed but not required
Shall	Impose a legal duty or obligation	An action is required and not discretionaly

Opening Statement

In the process of filing an assessment review board complaint, basic information is required within the seven sections of this form as well as some mandatory requirements that are essential in legally validating the complaint. This provides clear direction to the board about the property, the concerns of the property owner or agent and assists the assessor in providing an appropriate response.

This preliminary hearing is being conducted as not only are several of the required sections of the complaint form incomplete, but the mandatory complaint filing fee neither accompanied the complaint form nor has it been submitted to date. In this response, it will be shown that in addition to the public information provided by the town, the clerk of the Assessment Review Board also made extensive efforts with the complainant to validate the complaint. The complainant did not take the necessary steps to complete the form and submit the accompanying complaint fee: Thus resulting in an invalid complaint!

Specific Provincial Legislation Relative to the Completeness of the Complaint and the Fee Payable

Municipal Government Act

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.

Fees

481(1) Subject to the regulations made pursuant to section 484.1(q), the council may set fees payable by persons wishing to make complaints or to be involved as a party or intervenor in a hearing before an assessment review board and for obtaining copies of an assessment review board's decisions and other documents.

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.

**Matters Relating to Assessment Complaints Regulation, 2018 AR
201/2017**

**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.

**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.

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

1) **Incomplete Sections of the Complaint Form**
2026 ARB Complaint (Areas of non-compliance high-lighted in red with a detailed review to follow on pages 13 & 14)

RECEIVED
MAY 04 2026

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) Town of High River Tax Year 2026

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)

2026 Property Assessment
Name of Other Tax

Section 2 - Property Information

Assessment Roll or Tax Roll Number 6000500

Property Address 5 Homestead way SE

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

Property Type (check all that apply): Residential property with 3 or fewer dwelling units Residential property with 4 or more dwelling units Farm land Non-residential property 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) Kenneth Duck

Mailing Address (if different from above) P.O. Box 874 City/Town Black Diamond Province AB Postal Code T0L 0H0

Telephone Number (include area code) Fax Number (include area code) Email Address

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: 0

See Attached

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

04/21/2026 Kenneth Duck [Signature]
Date (m/d/yyyy) Printed Name of Signatory Person and Title Signature

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

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 notice or on a tax notice:

- | | |
|---|--|
| 1 the description of the property or business | 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 |
| 2 the name or mailing address of an assessed person or taxpayer | 11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act |
| 3 an assessment amount | 12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act |
| 4 an assessment class | 13 a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act |
| 5 an assessment sub-class | |
| 6 the type of property | |
| 7 the type of improvement | |
| 8 school support | |
| 9 whether the property or business is assessable | |

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 fewer 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.

Preliminary Matters – To Determine if the Complaint is Valid

1) Incomplete Sections of the Complaint Form - (Page 10 above)

Also referenced in the e-mail communication from the Assessment Review Board Clerk, Shauna Kanz, Addendum Page 21)

A. Section 1 – Assessment Notice Type

- o The appropriate box needs to be checked

Section 1 - Notice Type	
Assessment Notice:	Tax Notice:
<input type="checkbox"/> Annual Assessment	<input type="checkbox"/> Business Tax
<input type="checkbox"/> Amended Annual Assessment	<input type="checkbox"/> Other Tax (excluding property tax and business tax)
<input type="checkbox"/> Supplementary Assessment	
<input type="checkbox"/> Amended Supplementary Assessment	
	2026 Property Assessment Name of Other Tax

B. Section 2 – Property type

- o Check all that apply

Section 2 - Property Information		Assessment Roll or Tax Roll Number	6000500
Property Address 5 Homestead way SE			
Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Typ-Rng-Mer)			
<input checked="" type="checkbox"/> Property Type (check all that apply)	<input type="checkbox"/> Residential property with 3 or fewer dwelling units	<input type="checkbox"/> Farm land	<input type="checkbox"/> Machinery and equipment
	<input type="checkbox"/> Residential property with 4 or more dwelling units	<input type="checkbox"/> Non-residential property	
Business Name (if pertaining to business tax)		Business Owner(s)	

C. Section 3 – Compliant Information

- Is the complainant the assessed person or tax payer for the property under complaint? Yes or No
- Required contact information as well as dates unavailable for a hearing?

Section 3 - Complainant Information	Is the complainant the assessed person or taxpayer for the property under complaint?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<small>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.</small>		
Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company)		
Kenneth Dyck		
Mailing Address (if different from above)	City/Town	Province
P.O. Box 874	Black Diamond	AB
Postal Code	T0L 0H0	
Telephone Number (include area code)	Fax Number (include area code)	Email Address
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)		
<input checked="" type="checkbox"/> 1 <input type="checkbox"/> 2 <input checked="" type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> 10 <input type="checkbox"/> 11 <input type="checkbox"/> 12 <input type="checkbox"/> 13		
<small>Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.</small>		

D. Section 5 – Reason(s) for Compliant

- If there are specific concerns for Section 5, may you please advise, such as incorrect information on the assessment
- No requested value stated

Section 4 - Complaint Information	Check the matter(s) that apply to the complaint (see reverse for coding)											
<input checked="" type="checkbox"/> 1	<input type="checkbox"/> 2	<input checked="" type="checkbox"/> 3	<input checked="" type="checkbox"/> 4	<input checked="" type="checkbox"/> 5	<input checked="" type="checkbox"/> 6	<input type="checkbox"/> 7	<input type="checkbox"/> 8	<input type="checkbox"/> 9	<input type="checkbox"/> 10	<input type="checkbox"/> 11	<input type="checkbox"/> 12	<input type="checkbox"/> 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: <input type="text" value="0"/>												
<i>See Attached</i>												

Preliminary Matters – To Determine if the Complaint is Valid
2) Non-Payment of the Complaint Filing Fee

As per Section 6 of the Assessment Review Board Complaint (page 8)

- o “**the filling fee must accompany the complaint form**”

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.

Also as stated on page 2 of the Assessment Review Board Complaint (page 9)

MATTERS FOR A COMPLAINT

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.

2026 Property Assessment Notice – Page 1.
 Requirement to pay the necessary fee

	Town of High River 309B Macleod Trail SW High River, AB T1V 1Z5	THIS IS NOT A TAX BILL						
2026 Property Assessment Notice								
Mailing Date March 5, 2026		Notice of Assessment Date March 13, 2026						
DYCK, KENNETH 5 HOMESTEAD WAY SE HIGH RIVER AB T1V 1J7 CANADA								
Property Address 5 HOMESTEAD WAY SE		Roll Number 6000500						
Assessment Information								
Legal Description Plan Block Lot MOBILE								
School Support (declared as of December 31 of the previous year)		Percent Public 100.0000 % Separate .0000 % Provincial .0000 %						
Assessment Class Code/Description 3 MOBILE RESIDENTIAL		Assessment Amount 126,100						
Total Assessment		126,100						
A copy of this notice has been sent to the following: Additional Owners:								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> CUSTOMER REVIEW PERIOD From Mailing Date to Final Date to File Complaint </td> <td style="width: 50%; text-align: center;"> ASSESSMENT REVIEW BOARD FINAL DATE TO FILE COMPLAINT </td> </tr> <tr> <td style="font-size: small;"> If you require additional information or have questions about your assessment, please call 403-652-2110. </td> <td style="text-align: center;"> May 12, 2026 </td> </tr> <tr> <td style="font-size: small;"> Any changes to your current assessment will only be considered if an inquiry is received during the "CUSTOMER REVIEW PERIOD". </td> <td style="text-align: center;"> See back for complaint fee </td> </tr> </table>			CUSTOMER REVIEW PERIOD From Mailing Date to Final Date to File Complaint	ASSESSMENT REVIEW BOARD FINAL DATE TO FILE COMPLAINT	If you require additional information or have questions about your assessment, please call 403-652-2110.	May 12, 2026	Any changes to your current assessment will only be considered if an inquiry is received during the "CUSTOMER REVIEW PERIOD".	See back for complaint fee
CUSTOMER REVIEW PERIOD From Mailing Date to Final Date to File Complaint	ASSESSMENT REVIEW BOARD FINAL DATE TO FILE COMPLAINT							
If you require additional information or have questions about your assessment, please call 403-652-2110.	May 12, 2026							
Any changes to your current assessment will only be considered if an inquiry is received during the "CUSTOMER REVIEW PERIOD".	See back for complaint fee							
SEE REVERSE SIDE OF THIS FORM FOR CUSTOMER REVIEW STEPS VIEW ASSESSMENT INFORMATION AT WWW.HIGHRIVER.CA/								

2026 Property Assessment Notice – Page 2.
Reference to the “Filing Fee” as highlighted in red

IMPORTANT INFORMATION ABOUT YOUR PROPERTY ASSESSMENT NOTICE

Market Value Assessment

Property assessment is the process of estimating the value of a property for municipal and educational taxation purposes. Market value is the probable price that a property could sell for on the open market as of a given date.

Your current property assessment will be based on the High River real estate market condition as of July 1 of the previous year and the physical condition of your property as of December 31 of the previous year.

Over time, real estate values in High River neighbourhoods increase or decrease at different rates as supply and demand for the properties change. This change in market value is not always the same for each type of housing or property type within the municipality. The result is that the relationship between properties also changes.

Customer Review Steps

Step 1 Review

You have 60 days from when the Assessment Notice is mailed to review your assessment:

- Are the details correct, for example your name, address, or school support declaration?
- Does the property classification (residential, non-residential, or farm) correctly describe your property?
- Is the assessment value a reasonable estimate of the typical market value of your property as of July 1 of the previous year?
- Is your assessment equitable with others in your neighbourhood? Check comparable properties within your neighbourhood at www.highriver.ca or in person at the Town of High River Office. When comparing your property take into consideration, structure, size, age, quality, condition and location.

Step 2 Contact

After reviewing your Assessment Notice any questions may be referred to Town of High River Assessors at 403-652-2110 or attend one of the Open Houses. Please watch for further details in the Town Crier, the local newspaper and our website www.highriver.ca.

Each assessed person is entitled to see or receive sufficient information about the person's property in accordance with section 299 and 300 of the Municipal Government Act.

Step 3 Complaints

After discussing your concerns with an assessor, if you are still not satisfied, you have the right to file a complaint with the Assessment Review Board.

To file a complaint, complete a complaint form and submit it, along with the correct filing fee. Complaints must be processed on or before the **“Final Date for Complaint”** on the front of this notice, or the complaint is not valid.

Filing Fees (cheques payable to Town of High River):

- Residential (3 or fewer dwellings) - \$50 per complaint
- Residential (4 or more dwellings) - \$650
- Non-residential - \$650 per complaint

Complaint Forms:

- Available online at www.highriver.ca or at the Town of High River Office.

Mail or deliver your completed complaint form and required fee to:

The Clerk of the Assessment Review Board
Town of High River
309B Macleod Trail S.W.
High River, AB, T1V 1Z5

Agent Authorization: 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 with the Assessment Review Board Clerk. The form is available online at www.highriver.ca or from the Town Office.

INQUIRIES?

Assessment Inquiries: Town of High River Assessors Phone 403-652-2110 Fax 403-601-8691 E-mail assessment@highriver.ca	Complaint Process Inquiries: Assessment Review Board Clerk Phone 403-603-3415 Email legislativeservices@highriver.ca
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General or Tax Inquiries:
Phone 403-652-2110
Fax 403-652-2396
E-mail corporateservices@highriver.ca

THIS IS AN ASSESSMENT NOTICE NOT A TAX BILL

Town of High River – 2026 Newsletter *(included with every assessment notice)*
 Explanation of the Requirements for Proceeding to Appeal are included

2026 Assessment Newsletter

HIGH RIVER.CA/ASSESSMENT


<p>2026 Important Dates</p> <hr/> <p>Assessment Notices Mailed: March 5, 2026</p> <hr/> <p>60-Day Customer Review Period: March 13 to May 12, 2026 <i>Inquiries Must be Made Within the 60-Day Review Period</i></p> <hr/> <p>Key Dates Related to Your 2025 Property Assessment for the 2026 Tax Year:</p> <p>Valuation Date: July 1, 2025</p> <p>Physical Condition Date: December 31, 2025</p>	<p>Resources for the Review of Your Property Assessment:</p> <ul style="list-style-type: none"> • Visit highriver.ca/assessment for information on the Assessment Roll, GIS interactive Property Assessment Map, and other links. • Other resources residents can review: Appraisals, MLS information, newspaper, and private sales. <hr/> <p>In Preparation to Speak to an Assessor:</p> <ul style="list-style-type: none"> • Have details of your property available for review. • Compare your property value to similar properties in the neighbourhood. • Compare your property value to similar properties that have sold in the neighbourhood (i.e. Multiple Listing Service (MLS) sales, recent appraisals). <hr/> <p>When a Resident Contacts the Assessment Division, the Assessor:</p> <ul style="list-style-type: none"> • Will ensure property details are correct and make necessary changes. • Conducts a property inspection if necessary. • Reviews comparable properties. <hr/> <p>Procedure for Submitting Assessment Appeals: If your complaint is still unresolved after following the steps outlined above for reviewing your Assessment.</p>
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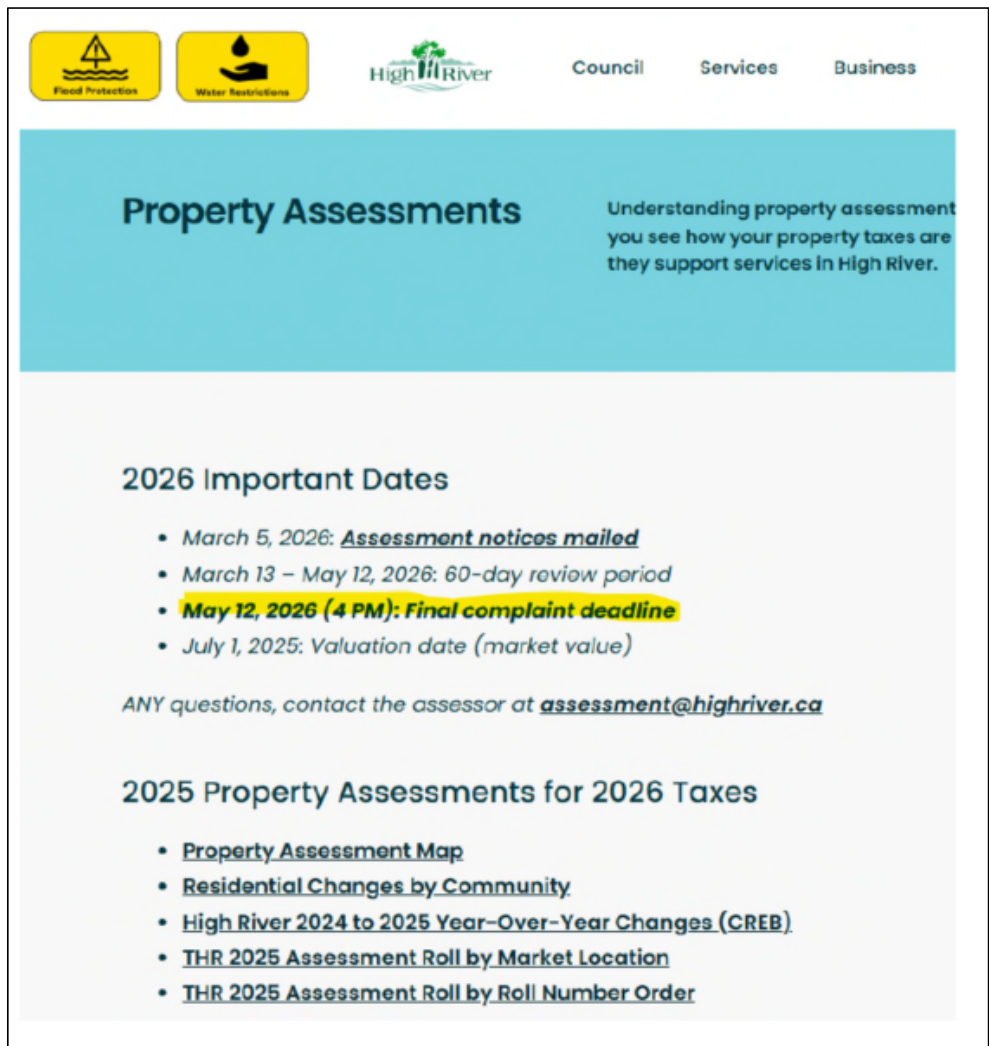
REQUIREMENTS FOR PROCEEDING TO APPEAL:

1. Obtain a Provincially approved complaint form from the Town of High River website or Town office
2. Ensure your complaint form is accompanied with the appropriate fee at time of submission:
 - Residential (3 or fewer dwellings): \$50.00
 - Residential (4 or more dwellings): \$650.00
 - Non-Residential / Linear: \$650.00
3. Drop off or mail the completed form and applicable fee to the Town Office

<p>Calls & Walk-Ins Welcome:</p> <p>Appointments can be made to speak with an Assessor:</p> <p>P: 403.652.2110 A: 309B Macleod Trail SW E: assessment@highriver.ca</p> <p><i>*Property owners are encouraged to conduct their own research in preparation to discuss their property value*</i></p>	<p>299/300 Requests (Highriver.ca/assessment)</p> <p>Residential \$50.00 Non-Residential \$200.00 Multi-Family (3+ units) \$200.00 *Additional Fees For Service May Apply *</p>
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APPEALS MUST BE RECEIVED BEFORE 4 PM ON MAY 12, 2026





The screenshot shows the top navigation bar of the High River website with icons for Flood Protection and Water Restrictions, and links for Council, Services, and Business. Below this is a teal header for 'Property Assessments' with a sub-header: 'Understanding property assessment you see how your property taxes are they support services in High River.' The main content area is light grey and contains two sections: '2026 Important Dates' with a bulleted list of key dates (March 5, March 13-May 12, May 12, 2026, and July 1, 2025) and a contact email 'assessment@highriver.ca'. The second section is '2025 Property Assessments for 2026 Taxes' with a bulleted list of links: 'Property Assessment Map', 'Residential Changes by Community', 'High River 2024 to 2025 Year-Over-Year Changes (CREB)', 'THR 2025 Assessment Roll by Market Location', and 'THR 2025 Assessment Roll by Roll Number Order'.

Preliminary Hearing Communication Regarding the Complaint Filed and Complaint Fee					
Date mm/dd/yy	Time	From	To	Notes	Addendum Page
05/06/26	2:12 pm	Shauna Kanz (Clerk of the ARB)	Kenneth Dyck	<ul style="list-style-type: none"> Receipt of Complaint Notification to complainant of areas to be completed to be compliant Complaint filing fee to be submitted prior to 4 pm, May 12, 2026 	21
05/08/26	1:18 pm	Shauna Kanz (Clerk of the ARB)	Kenneth Dyck	<ul style="list-style-type: none"> Note that filing fee can be paid by credit card Filing fee needs to accompany the form 	22
05/11/26	6:49 pm	Kenneth Dyck	Shauna Kanz (Clerk of the ARB)	<ul style="list-style-type: none"> Complainant Information Reasons for complaint Issues regarding the filling fee Concerns about trees 	23
05/12/26	2:11 pm	Aleisha Pollett (Clerk of the ARB)	Kenneth Dyck	<p>Important points regarding complaint submission</p> <ul style="list-style-type: none"> Payment of \$50 complaint fee to be filed by 4pm to be a valid complaint Clarification, assessed value is related to the mobile home only Owners concerns over trees being forwarded to the Town's arborist 	24
05/12/26	3:24 pm	Kenneth Dyck	Aleisha Pollett (Clerk of the ARB)	<ul style="list-style-type: none"> A claim of legal action aledging a claim of discrimination Seeking legal action for removal of trees 	25
05/12/26	3:32 pm	Kenneth Dyck	Aleisha Pollett (Clerk of the ARB)	<ul style="list-style-type: none"> A claim of immoral / illegal conduct Contacting the Alberta Ombudsman 	25
05/12/26	3:49 pm	Jody Hipkin (Manager: Legislative & Advisory Services)	Kenneth Dyck	<ul style="list-style-type: none"> Notification to complainant, of issues outside of the scope of assessment purview Further advisement, appeal not complete unless the required \$50 fee accompanies the complaint 	26
05/12/26	3:57 pm	Kenneth Dyck	Jody Hipkin (Manager: Legislative & Advisory Services)	<ul style="list-style-type: none"> Aledged discrimination against seniors Proposing that RV's and trailers be assessed / taxed 	27
Requests made by the Clerk of the Assessment Review Board to the complainant to submit the required complaint fee, highlighted in yellow above.					

Summary – Closing Statements

Incomplete Assessment Review Board Complaint

Four of the seven sections of the complaint form have not been completed. As clearly set out in legislation, an incomplete complaint is invalid.

Non-Payment of Complaint Fee

Sufficient communication and reasonable time was provided in the following ways:

1. Assessment Review Board Complaint
2. Assessment Notice
3. Assessment Newsletter
4. Communication with:
 - Customer Care Representatives
 - Legislative Services
 - Many requests were made for the payment of the \$50 Complaint Fee to make the complaint valid
5. Sufficient time to appeal, during business hours, with the deadline clearly stated (*Assessment Newsletter, Page 16*)
 - March 13, 2026 – May 12, @ 4pm 2026

Legislation clearly states, when the required fee does not accompany the complaint before the deadline stated, the complaint is invalid and must be dismissed.

Recommendation of the Town of High River

Complaint be declared as “invalid” and dismissed.

ADDENDUM
e-mail Correspondence – As detailed on Page 19

From: Shauna Kanz
Sent: Wednesday, May 6, 2026 2:12 PM
To: thomson@highriver.ca
Subject: Assessment Complaint for 6000500

Good afternoon

We are in receipt of your Assessment Review Board Complaint dropped off at the Town Administration Building on May 4, 2026.

There are a few items still to be addressed, notably items 4 and 5 below, to bring everything into compliance.

1. Section 1 - Notice Type
- If this is regarding your annual assessment – may you please check off that box.
2. Section 2 - Property Type
- If you are appealing for this one property – may you please check off the box indicating the correct Residential Property.
3. Section 3 - Complainant Information
- are you the assessed person or taxpayer for this property – please select either yes or no.
4. Section 5 – Reason(s) for Complaint
If there are specific concerns for Section 5, may you please advise, such as incorrect information on the assessment.


6

5. Complaint filing fee - the prescribed filing fee needs to be paid with the form for the complaint to be considered valid.
The fee is \$50 and can be paid by cash, cheque or debit prior to 4 pm on May 12.
If the fee is not received by the deadline, the complaint could be deemed invalid.

Please see second page of form under **IMPORTANT NOTICES**.

Additionally, your letter indicated that you would be open to documentation and/or meeting with an assessor – the Town’s assessor can be reached at assessment@highriver.ca or 403-652-2110.

Kind regards



Shauna Kanz
ARB Clerk

[Town Meeting Trail 53M, High River, AB T1V 1Z6](#)

On Fri, May 8, 2026 at 1:18 PM Shauna Kanz <Skanz@highriver.ca> wrote:

Good afternoon Sir

Further to my email and phone call please note that the filing of \$50 can also be paid via credit card. This filing fee needs to be with the form.

Additionally, for Section 3 – if you are not the assessed person or taxpayer for this property, please fill in and submit the agent form.

The deadline for Assessment Review Board Complaints is **4 pm on May 12**. To ensure this complaint is heard, please address these items prior to the deadline.

Kindest regards



Shauna Kanz

ARB Clerk

[309B Macleod Trail SW • High River, AB • T1V 1Z5](#)

From: [REDACTED]
Sent: Monday, May 11, 2026 6:49 PM

3

To: Shauna Kanz <Skanz@highriver.ca>
Subject: Re: Assessment Complaint for 6000500

[EXTERNAL EMAIL] WARNING: This e-mail originated outside of the Town of High River. Do not click on any links or attachments unless you recognize the sender.

To Whom It May Concern,

In response to your request regarding my assessment complaint:

1. Complainant Information
Yes, I am the assessed person and associated with this property. I am not the taxpayer on this property, that would be Baltic investments who owns the land.

2. Reasons for Complaint
My complaint concerns the fairness and basis of the assessment being applied to my mobile home. Taxes were already paid at the time the mobile home was purchased, and I also pay monthly lot rent for the land on which the home is situated. Since I do not own the land itself, it appears that taxation is effectively being applied twice on the same property interest.

Additionally, I believe the assessment does not adequately reflect the nature of ownership involved, as this is a leased-lot arrangement rather than ownership of both land and improvements. I am requesting a review and reconsideration of the assessment on that basis.

In addition to the concerns already outlined, I believe the assessment and taxation of my mobile home may be inequitable and discriminatory when compared to other forms of movable housing. My mobile home is situated on leased land, and I do not own the underlying property. Despite this, the mobile home is subject to municipal assessment and property taxation. By comparison, recreational vehicles (RVs), motorhomes, and similar movable residences are generally not subject to the same municipal property taxation, even though they can also be used as dwellings. This creates an inconsistent and potentially unfair distinction between different forms of movable housing. In my view, mobile home owners on leased lots are being treated differently from owners of RVs and similar units without a clear justification, resulting in an inequitable tax burden. For these reasons, I request that the assessment and resulting taxation be reviewed for fairness and consistency.

3. Filing Fee
I have a real problem with paying a filing fee for something that is basically illegal unless you start charging taxes on every RV in Foothills, I would contend that this is an illegal tax and I am prepared to defend my position in a court of law.

4

4. Please be aware that this document is to inform you that poplar trees on town property are of a danger to numerous properties and the town of High River will be held responsible for all damages incurred due to this situation.

Sincerely,
Kenneth Dyck

On Tue, May 12, 2026, 2:11 p.m. Aleisha Pollett <APollett@highriver.ca> wrote:

Good afternoon, Mr. Dyck,

Thank you for your email. I would like to clarify a few important points regarding your submission and email below.

1. The \$50 filing fee is required for the Assessment Review Board (ARB) to consider a complaint. This fee is not related to any property taxes you may owe. If the filing fee is not received by **4:00 p.m. today**, Tuesday, May 12, 2026, your complaint may not be able to proceed for consideration by the Board and first, would need to be reviewed for validity due to the missing payment.
2. With respect to the assessment itself, please note that you are assessed only on the mobile home, not on the land. The land assessment and taxation are the responsibility of the landowner.
3. Lastly, regarding your concerns about the poplar trees, I will forward this information to the appropriate department so it can be reviewed by the Town's arborist. Thank you for bringing this to our attention.

If you have any questions or require clarification before today's deadline, please contact me as soon as possible.

Kind regards,

ALEISHA POLLETT *Assessment Review Board Clerk*

Legislative & Advisory Services

T 403.603.3658

On Tue, May 12, 2026, 3:24 p.m. Ar D <mallyman612@gmail.com> wrote:

Dear Aleisha,

If you read my last email. It is clear that if you proceed this way I will be seeking a much larger settlement for discrimination. As I also stated these dangerous trees will have to be removed ASAP or I will be seeking legal action.

Without prejudice.

From: Ar D <mallyman612@gmail.com>

Sent: May 12, 2026 3:32 PM

To: Aleisha Pollett <APollett@highriver.ca>

Subject: Re: Assessment Complaint for 6000500: PAYMENT REQUIRED

[EXTERNAL EMAIL] WARNING: This e-mail originated outside of the Town of High River. Do not click on any links or attachments unless you recognize the sender.

In addition for the town of High River to allow Baltic investments to increase lot rent EVERY YEAR on senior citizens should be illegal if it isn't we will find out at a minimum it is immoral. We will contacting the Alberta Ombudsman regarding this matter.

On Tue, May 12, 2026, 3:49 p.m. Jody Hipkin <JHipkin@highriver.ca> wrote:

Hello, Mr. Dyck,

Your email has been escalated to my attention as your concerns are outside of the scope of our assessment appeal purview.

While I understand your frustration, the assessment process is governed by provincial legislation, and we cannot deviate from the *Municipal Government Act* or the *Matters Relating to Assessment and Taxation Regulation*. Shauna and Aleisha have both advised that your appeal is not complete unless the fee, being \$50, accompanies your appeal.

As for the trees, it is your right to sue us if you feel the Town is not managing the Town trees in alignment with the Tree Protection Bylaw.

Further, it is your right to contact the Alberta Ombudsman regarding concerns.

Thank you,

1



JODY HIPKIN

Manager

Legislative & Advisory Services

Jody Hipkin

From: Ar D <mallyman612@gmail.com>
Sent: Tuesday, May 12, 2026 3:57 PM
To: Jody Hipkin
Subject: Re: Assessment Complaint for 6000500: PAYMENT REQUIRED

[EXTERNAL EMAIL] WARNING: This e-mail originated outside of the Town of High River. Do not click on any links or attachments unless you recognize the sender.

The problem you have failed to realize is that you are discriminating against senior citizens and like I have made clear unless the town of High River starts charging every trailer or RV then the case for discrimination is pretty cut and dry. So I will be seeking a judgement for all fraudulent taxes paid and delinquency on the public lands endangering lives and properties.
Without prejudice.
Please conduct yourself accordingly.

Assessor Notes on file – Phone conversation with the complainant: April 8, 2026

403-861-1424. Owner left a message with concerns about the current assmt**
Called owner back, April 8, The owner explained he does not own any land and should not pay any additional taxes, Mr Dyck also sent in an e-mail, attached with his concerns, he also mentioned there are poplar trees nearby his property that he is afraid will damage his property someday, He stated the mobile home parks position is that the trees are not on his property so the owner wants the town to address the matter, While Mr Dyck stated he had already sent a letter to appeal his assessment, I advised him that to file an official appeal he would have to drop into the town office for an official form. SD

Letter from the Complainant

Kenneth Dyck
5 Homestead way SE
High River, Alberta, T1V 1J7
403-861-1424

RECEIVED
MAY 04 2026
TOWN OF HIGH RIVER

1-May-2026

Town of High River
Property Tax Assessor's Office

Subject: Dispute of Property Tax Assessment for 5 Homestead way SE
High River, Alberta, T1V 1J7

Dear Town of High River Property Tax Assessor,

I am writing to formally dispute the property tax assessment for my property located at 5 Homestead way SE High River, Alberta, T1V 1J7, with parcel number [Parcel Number]. After reviewing the assessment notice dated March 2026 I believe the assessed value is inaccurate and does not reflect the current market value or condition of my property. As no improvements and no sales of comparable properties have been sold in my area.

Specifically, I have concerns regarding [briefly describe the reasons, e.g., incorrect property size, condition issues, recent comparable sales showing lower values, or any other relevant factors]. For example, comparable properties in my neighborhood have been assessed at or sold for significantly less.

I respectfully request a re-evaluation of my property to ensure that the assessment is fair and accurate. I am willing to review additional documentation or to meet with an assessor to discuss this matter further.

Thank you for your attention to this issue. Please confirm receipt of this letter and inform me of any next steps I should take.

Sincerely,
Kenneth Dyck

e-mail Received from the Complainant – April 3, 2026

Dear Assessment Review Office,

I am writing to formally appeal the property assessment applied to my mobile home located within the Municipality District of Foothills.

My concern relates to the fact that my mobile home is situated on rented land, for which I pay monthly lot rent. I do not own the land on which the home is placed. Additionally, taxes were already paid when the mobile home was originally purchased.

In addition this is a senior citizen park, so we are all on fixed income and you are seriously hampering are already strained financial situation.

Given that the land itself is owned by another party and subject to its own taxation, it appears that the current assessment results in a form of double taxation. I am effectively paying lot rent for the land while also being assessed property tax on the mobile home itself. From my perspective, this creates a situation where taxation is applied twice for the same underlying property use.

I respectfully request that the Municipality review this assessment to determine whether the taxation applied to my mobile home is appropriate given that:

- I do not own the land on which the home is located,
- I pay lot rent for the use of the land, and
- taxes were paid at the time the mobile home was purchased.

I would appreciate clarification on how the assessment was determined and whether an adjustment or reconsideration may be warranted in this case.

Please let me know if additional documentation or information is required to support this appeal. I look forward to your response.

Sincerely,

Kenneth Dyck
5 Homestead way se High River Alberta T1V1J7
4038611424
kenn912@telus.net

BOARD ORDER #CARB 013-2025

**Yellowhead County
Composite Assessment Review Board ("CARB")
One-Member – Preliminary Hearing
20-Aug-2025**

Assessment Roll Number: 302877
Legal Address: Plan 9020485 – Block 3 – Lot 12
Assessment Year: 2024
Taxation Year: 2025

Between:

Whispering Winds Logging (2022) Inc
c/o Pamela Kopp (Monica & Larry Day)
Complainant

And

Yellowhead County
Represented by: Bob Daudelin, Accurate Assessment Group Ltd., Municipal Assessor
Respondent

DECISION OF

D Woolsey, Presiding Officer, Member - Land and Property Rights Tribunal

Procedural Matters

[1] The parties agreed that the hearing would be conducted as a paper hearing from written submissions and the complaint documents since neither party would be attending the hearing.

Issues of the Complaint

[2] Is the complaint invalid due to the late payment of the complaint fee?

Page 1 of 4

Classification: Protected A

[3] Is the complaint invalid due to the complaint form not being signed by the complainant?

Complainant's Position

[4] The Complainant submitted its complaint form on July 22, 2025.

[5] In its email of August 11, 2025 the Complainant explained that she was not familiar with the complaint process and found it tricky to navigate for someone who is not in the system full time. Further to that she did not realize the payment was separate from submitting the application on a different website. It was not an attempt to circumvent the complaint process and payment was made on August 8, 2025

[6] In regard to the signature, there was no clear option to provide a signature (no signature box, e-sign or DocuSign). She would have signed if there had been an option to do so. She requested grace in this matter, as her intent has always been to comply fully with the complaint process.

Respondent's Position

[7] The Respondent asked that the complaint be dismissed as it didn't meet the requirements set out in Section 461(2) of the Municipal Government Act (MGA), "The applicable filing fee must be paid when a complaint is filed."

[8] Further, the complainant's name doesn't match with the property owner's name, the complainant's signature is missing on the signature line, and no agent authorization form is attached to the complaint form.

[9] The Respondent also provided a copy of the assessment notice stating the assessment complaint deadline of July 23, 2025.

[10] In support of its request for a dismissal of the complaint the Respondent provided a number of previous composite assessment review board (CARB) decisions from other municipalities showing that late complaints and/or late payment of complaint fees resulted in dismissal of the complaints.

Decision of the Board

[11] The late payment of fees results in the complaint being dismissed.

[12] The non-signing of the complaint by the complainant has no effect on the validity of the complaint. If an agent authorization form is required, it must be determined if Ms. Kopp is being paid as an agent.

[13] The \$100.00 complaint fee should be refunded unless there is a policy not to do so.

Reasons for the Decision

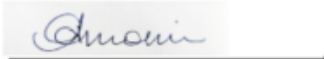
[14] The complaint deadline was July 23, 2025. The \$100.00 complaint fee was received on August 8, 2025. Legislation requires that the complaint fee and the complaint must be received on or before the complaint deadline of July 23, 2025.

[15] The Board sympathizes with the complainant, but it does not have jurisdiction to vary or extend the date for filing the complaint or the complaint fee. The regulation (Matters Relating to Assessment Complaints Regulation) regarding filing of fees prior to the complaint deadline does not allow the Board any discretion. It must deny the request and invalidate the complaint.

[16] Numerous decisions have stated that the signature, while desirable, if not supplied does not invalidate a complaint. As long as the critical information is on the form that identifies the property under complaint the form is adequate to proceed to the next step in the complaint process. The other critical requirement is the payment of the complaint fee.

[17] Similarly the requirement of the signed agent authorization form is required prior to the start of the hearing, if a person that is not the property owner, is to present a case on behalf of the property owner. If that person is an agent legislation sets out that an agent is "someone who is paid" to represent a property owner. That would have to be determined at the start of a merit hearing.

DATED at Edmonton, in the Province of Alberta, this 21st day of August 2025.



G. Amorin ARB Clerk for: D Woolsey, Presiding Officer

This decision may be judicially reviewed by the Court of King's Bench pursuant to section 470(1) of the Municipal Government Act, RSA 2000, c. M-26

DOCUMENTS AND LEGISLATION CONSIDERED BY THE CARB

Documents

- B1 Notice of **Preliminary Hearing**
- B2 Email Correspondence:
 - B2.1 - EMAIL County Office to ARB Clerk July 29, 2025
 - B2.2 - EMAIL County Office to Complainant - reject complaint July 23, 2025
 - B2.3 - EMAIL ARB Clerk to Complainant July 30 - Aug 8, 2025
 - B2.4 - EMAIL ARB Clerk to Respondent July 30 - Aug 4, 2025
- B3 Assessment Notice
- B4 Complaint Fee Receipt
- C Complaint Form
- D Complainant 7 Day Disclosure Package
- E Respondent 7 Day Disclosure Package

Legislation

ALBERTA REGULATION 201/2017 Municipal Government Act

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.

MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION, 2018

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.

Page 4 of 4

Classification: Protected A

Matters Relating To Assessment Complaints Regulation
2018 AR 201/2017
Schedules 1 - 2

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
--	----------

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

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Schedule 1	MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION, 2018	AR 201/2017
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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent <u>for a fee or a potential fee</u> , the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted <u>with</u> 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)
<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> 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 <ul style="list-style-type: none"> • 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: <input style="width: 80px;" type="text"/>
Section 6 — Complaint Filing Fee		
If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee <u>must</u> 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.		
30		

Schedule 1	MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION, 2018	AR 201/2017
Section 7 — Complainant Signature		
Signature _____	Printed name of signatory person and title _____	Date (mm/dd/yyyy) _____
<p>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.</p>		
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
Complaint to be heard by:	<input type="checkbox"/> LARB panel	<input type="checkbox"/> CARB panel
MATTERS FOR A COMPLAINT		
<p>A complaint to the assessment review board panel may be about any of the following matters, as shown on an assessment or tax notice:</p> <ol style="list-style-type: none"> 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 <p>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.</p> <p>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.</p>		
ASSESSMENT REVIEW BOARD PANELS		
<p>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).</p>		
31		

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

Schedule 2		MATTERS RELATING TO ASSESSMENT COMPLAINTS REGULATION, 2018	AR 201/2017
<p>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).</p> <p style="text-align: right;">AR 201/2017 Sched.1;258/2022;142/2025</p>			
<p>Schedule 2</p> <p>Complaint Fees</p>			
		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