



Property Tax and Assessment

Payments are due June 30, 2021

Important Reminders

- A penalty of 5% will be added to any unpaid balance after June 30 and November 30. This means, for every \$1,000 in outstanding taxes, \$50 in penalties will be added to your roll number.
- If you are making your payment at your bank branch, or by ATM/online/phone banking, ensure you have correctly selected "Wheatland County - Taxes" and the roll number(s) you have set up on your bank bill payment profile is the same roll number(s) that appears on your property tax and assessment notice(s).
- If you own more than one property, you need to register and make payment on each roll number separately.
- If you are a current participant in the Tax Instalment Payment Plan (TIPP), no additional payments are required at this time.
- Your property tax and assessment notice covers the taxation period from January 1 to December 31.

How to Contact Us

This brochure is an overview only. For further information regarding property taxes, please visit our website wheatlandcounty.ca/taxes/.

Phone: 403-934-3321

Email: admin@wheatlandcounty.ca

Mail: Wheatland County
242006 Range Road 243
Wheatland County, AB T1P 2C4

In Person: Administration Office
242006 Range Road 243
(7 km East of Strathmore on Highway 1)

Our office hours are 8 a.m. to 4:30 p.m., Monday through Friday. If you wish to make an appointment to discuss your property tax and assessment notice, please contact us.



Did you know?

Of your property tax dollar:

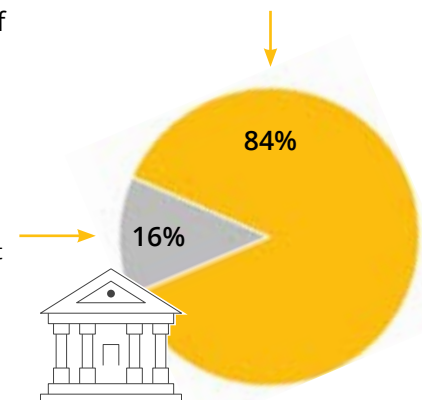


Approximately **74%** of your property tax dollar goes to fund the services Wheatland County provides.

Approximately **26%** goes to the Government of Alberta

Property taxes make up **84%** of the County's operating budget.

Other sources of revenue include: permits, licenses, sales of goods, grants, investment income, etc.



County Operating Budget

Changing your Mailing Address

Wheatland County sources property ownership and mailing address information for property tax and assessment notices from the property's Certificate of Title as registered with the Province of Alberta Land Titles Office. Legal name changes, spelling corrections, or mailing address updates must be made directly through Alberta Land Titles.

Visit wheatlandcounty.ca for more information.



How your Tax Bill is Calculated

Each year, Wheatland County Council approves the budget required to support Wheatland services. From this amount, sources of revenue other than property tax, such as license fees, permits, and provincial grants, are subtracted. The balance is the amount raised by property taxes.

In order to calculate property tax, rates have to be established. The tax rates reflect the amount of taxes to be paid for every \$1,000 of assessed value. The Province of Alberta also establishes a tax rate based on the revenue it requires from property tax. There is a \$25 minimum property tax amount per roll number.

Requisition	Mill Rate for Assessment Class							
	Residential		Farmland		Non-residential		Machinery and Equipment	
Tax Year	2021	2020	2021	2020	2021	2020	2021	2020
Municipal	3.5390	3.5390	12.5985	12.5985	8.5211	8.5211	8.5211	8.5211
Wheatland Housing	0.0759	0.0764	0.0759	0.0764	0.0759	0.0764	0.0759	0.0764
Waste Management	0.0927	0.0894	0.0927	0.0894	0.0927	0.0894	0.0927	0.0894
Education	2.6721	2.5312	2.6721	2.5312	3.9498	3.9977	N/A	N/A
Total Mill Rate	6.3797	6.2360	15.4392	15.2955	12.6395	12.6846	8.6897	8.6869
Gleichen Special Levy (paid off in 2020)	N/A	0.3374	N/A	N/A	N/A	0.3374	N/A	0.3374
Gleichen Total Mill Rate	N/A	6.5734	N/A	N/A	N/A	13.0220	N/A	9.0243
Designated Industrial Property Levy	N/A	N/A	0.0766	0.0760	0.0766	0.0760	0.0766	0.0760
Total for Designated Industrial Property (Excluding Gleichen Special Levy)	N/A	N/A	15.5158	15.3715	12.7161	12.7606	8.7663	8.7629

To calculate your taxes, use this formula: Property Tax Amount = (Assessment X Mill Rate Class) / 1000

Taxes and Assessment Complaints

You cannot appeal taxes. You can however file a complaint against the assessed value placed on your property. If you have filed a complaint against your assessment, you must pay the property taxes by the due date to avoid penalties. If a decision on your complaint results in a lower tax levy, the reduction is credited to the roll number.

Visit our website or contact our Assessment Department, prior to filing a complaint, with any questions you may have regarding your property assessment.

Frequently Asked Questions

Wheatland County uses the general assessment from the prior year to generate the current year's property taxes. A general assessment is a total re-evaluation of all properties to a common valuation date of July 1 in accordance with the Municipal Government Act (MGA) and applicable Provincial statutes. The assessment roll is available for inspection at the Administration Office. A digital assessment roll, with names removed, can be found on our website, and an individual summary of assessment information is also available through our online GIS map.

Q. What is market value? Market value is the price a property would likely yield if sold after adequate time and exposure on the open market by a willing seller to a willing buyer. The Assessor determines this figure by analyzing sale transactions up to July 1, for similar property types to determine market trends and patterns. Mass appraisal is used to finalize an estimate of the market value as of July 1, for the current year's property taxes.

Note: Farmland, Linear, and Machinery and Equipment is not assessed at market value; they have a regulated rate valuation.

Q. What is mass appraisal? Mass appraisal is not a site-specific appraisal of a property, but the likely 'mid-range' market value for similar types of properties. Mass appraisals group together properties with common features and characteristics to perform a market value analysis. Some common features and characteristics include: proximity to urban centres, age, size, type and quality of construction, and zoning.

Q. How do I judge the assessment on my property tax notice? Ask yourself, does the assessment reflect the most probable market value (not the highest or lowest price) as of July 1 of the previous year or would you have considered selling your property on July 1 for the assessed value? If the answer is yes or maybe, then the assessment is most likely reasonable. If the answer is definitely no, then you should speak to the Assessor to clarify how the assessment was established.

Access to Property Assessment Information

A taxpayer has the right to receive or see all assessment related information about their own property. Section 299 of the MGA entitles you to see or receive sufficient information to show how the Assessor prepared the assessment of your property. A taxpayer has the right to receive a summary of information on properties similar to theirs as per the MGA, Section 300. They are not entitled to receive unlimited information or information that is not related to the current tax year.

Payment Methods - with Wheatland County

Tax Instalment Payment Plan (TIPP)

The TIPP is a popular program that allows you to pay your property taxes by monthly instalment. Your payment comes out of your bank account automatically on the first day of every month, making budgeting easier and eliminating the risk of a 5% late payment penalty as long as the account remains in good standing.

To Join the TIPP

You may join the program anytime, prior to June 30, provided you pay a late filing penalty of 0.42% per month (5% annually divided by 12 months) for each month not enrolled in the program. Ratepayers joining the TIPP after June 30 will receive a 5% penalty which they are not exempt from. The remaining monthly payments will be calculated to ensure the cumulative payments will pay in full the outstanding balance of the taxes by the end of the calendar year.

You can submit an application before December 15 to enroll in the program for the following year and avoid late filing fees.

Visit our website or contact our office for more information.

Already a TIPP Participant?

If you are currently enrolled in the TIPP, no additional payment is required at this time. Each year after taxes are levied, your instalment payments are adjusted to reflect the current year's taxes. Your notice indicates your adjusted monthly instalment. Provide our office with a completed cancellation form not less than 15 days in advance of the next payment date to cancel your TIPP enrollment for any reason, including selling your property, or, to change your banking information.

Auto Payment Withdrawal Option

Wheatland County also has an Auto Payment Withdrawal Option available for ratepayers who have tax arrears or like to prepay property taxes without being on the TIPP program. Please contact our office for more information.

Cheques or Money Orders

- Reduce the risk of late payment penalties. Drop off, mail, or courier your cheque today, post-dated on or before the due date.
- Ensure your cheque or money order is made payable to "Wheatland County", signed, dated, and completed accurately as Wheatland County is not responsible for errors and/or omissions.
- Enclose the remittance portion of your notice(s) and write the property tax roll number(s) on your cheque or money order. If you have multiple properties, you can pay property taxes using a single cheque or money order.

PaySimply.ca

- Pay taxes online by credit card, interac e-transfer, and PayPal. Visit wheatlandcounty.ca/taxes/ for the link or, paysimply.ca and search for "Wheatland County - Taxes" to make a payment.
- Or, pay in-person by cash and debit card at a Canada Post office.

Mail or Courier

- Send cheque or money order (do not send cash).
- The Canada Post post mark is honoured as the payment date as long as it is clearly legible.
- Wheatland County is not responsible for lost payments.
- Payments received after the due date without a Canada Post post mark are subject to late payment penalties.
- Mailed and couriered payments are accepted between 8 a.m. to 4:30 p.m., Monday through Friday at the Administration Office.

Administration Office

Payments are accepted between 8 a.m. to 4:30 p.m., Monday through Friday.

- Pay by cash, cheque, money order, or debit. Credit card payments are not accepted.
- When using debit, be aware of your daily withdrawal limit.
- Cheques or money orders (do not leave cash) can be left in the overnight deposit box located left of the main doors of the Administration Office.
 - Your payment must be in the deposit box prior to midnight of the due date to meet the payment deadline.



Payment Methods - with the Bank

Financial Institutions

Payments can be made through most financial institutions. It is important to know your bank's policies regarding the effective date of payment to avoid a late payment penalty.

With your Bank - in Person, by Phone, Online or ATM

Register payee/bill account number(s) and make a payment

- **Register payee.** Select and add "Wheatland County - Taxes" (or the closest version of) as a payee from your bank's payee list.
- **Register the four to nine-digit roll number** shown on your property tax and assessment notice as your bill account number.
 - If you have more than one property, register and make payment to each roll number separately.
 - When paying in-person, have your property tax and assessment notice with you and have the bank staff confirm/register your roll number(s) as your bill account number(s).
 - If you pay by ATM, pre-register your roll number(s) associated with the payee "Wheatland County - Taxes".
 - Allow adequate processing time (typically 3-5 business days) prior to the due date.

Property Tax Collected as Part of your Mortgage Payment

- If you pay principal, interest, and taxes (PIT) to a mortgage company/bank, the company will receive a copy of your property tax and assessment notice. The name of the company receiving a copy appears on your notice.
- If you believe you are paying PIT, but the mortgage holder name does not appear on your notice, contact your mortgage holder immediately.
- If a mortgage holder is named on your notice and they are no longer responsible for your tax payment, you are then responsible to remove them and pay property taxes on or before the due date to avoid penalty.
- If you are currently enrolled in PIT, no additional payment is required at this time.

Check your Roll Number

The property tax roll number is linked to the property - not the owner.

Confirm the roll number you have registered with your bank matches your most recent notice before making payment via branch, ATM, online, or telephone banking.

If you misapply a payment to your old property or to an invalid roll number, notify our office immediately. Incorrectly applied payments may result in a late payment penalty if the property taxes remain unpaid past the due date. Wheatland County is not responsible for errors and/or omissions.

Own more than one property? Owners of multiple properties need to register and make payment to each roll number separately.

If you've recently sold a property, you may want to remove the account from your bill payment profile to ensure you do not accidentally use it.

Penalties for Late Payments

Taxes are due June 30. Any account not paid in full as of June 30 is penalized 5% on the unpaid taxes.

The late payment penalty is not a daily interest charge but a fixed percentage. For example, if your unpaid taxes are \$1,000 after June 30, a penalty of \$50 is added to the property tax roll.

If taxes on your account are left unpaid after November 30, an additional late payment penalty of 5% is applied to the property tax roll.

Service charges and penalties on payments returned by your bank:

- If your bank does not honour your cheque or TIPP instalment, a service charge of \$30 is added to the property tax roll.
- Should your returned payment leave your taxes outstanding after the due date, penalties will apply.

Seniors Property Tax Deferral Program

This program allows eligible senior homeowners to defer all or part of their property taxes through a home equity loan with the Government of Alberta.

You can apply at any time of the year; however, for the Province to pay your property tax on your behalf by the due date to avoid penalty, the Deferral Program must receive your application at least 30 days prior to the property tax deadline.

For program information, including eligibility and to apply, call 1-877-644-9992 or visit: <https://www.alberta.ca/seniors-property-tax-deferral-program.aspx>

