



# WHEATLAND COUNTY

Where There's Room to Grow

## 2018 Taxation Information

Please reference table below for property tax rate comparison for each class of assessment.

Assessment Class:	Residential		Farmland		Non-Residential		Machinery & Equipment	
	2018 Rate per 1,000	2017 Rate per 1,000	2018 Rate per 1,000	2017 Rate per 1,000	2018 Rate per 1,000	2017 Rate per 1,000	2018 Rate per 1,000	2017 Rate per 1,000
<b>Requisition &amp; Tax Year:</b>								
Municipal	3.6817	3.7950	12.6542	12.5300	8.6623	8.4100	8.6623	8.4100
Seniors' Lodge	0.0659	0.0651	0.0659	0.0651	0.0659	0.0651	0.0659	0.0651
Waste Management	0.0779	0.0769	0.0779	0.0769	0.0779	0.0769	0.0779	0.0769
<b>Subtotal:</b>	<b>3.8255</b>	<b>3.9370</b>	<b>12.7980</b>	<b>12.6720</b>	<b>8.8061</b>	<b>8.5520</b>	<b>8.8061</b>	<b>8.5520</b>
<b>Education</b>	2.5533	2.4685	2.5533	2.4685	3.8167	3.8694	N/A	N/A
<b>Total Tax Rate:</b>	<b>6.3788</b>	<b>6.4055</b>	<b>15.3513</b>	<b>15.1405</b>	<b>12.6228</b>	<b>12.4214</b>	<b>8.8061</b>	<b>8.5520</b>
Gleichen Special Levy	0.3296	0.3351	N/A	N/A	0.3296	0.3351	0.3296	0.3351
<b>Gleichen Tax Rate:</b>	<b>6.7084</b>	<b>6.7406</b>	<b>N/A</b>	<b>N/A</b>	<b>12.9524</b>	<b>12.7565</b>	<b>9.1357</b>	<b>8.8871</b>
Designated Industrial Property Levy	N/A	N/A	.0342		.0342	N/A	.0342	N/A
<b>Total for Designated Industrial Property (Exclude Gleichen Special Levy)</b>	<b>N/A</b>	<b>N/A</b>	<b>15.3855</b>	<b>N/A</b>	<b>12.6570</b>		<b>8.8403</b>	<b>N/A</b>

Tax Rates expressed in per 1,000 of Assessment i.e. Residential Assessment Class 300,000 X 6.3788/1000 = \$1,913.64 Taxes for 2018

The 2018 Property Tax bill covers the period January 1 to December 31, 2018. A twenty-five dollar (\$25) minimum property tax per roll number exists.

Notice: Seniors Property Tax Deferral Program, contact number is 1-877-644-9992 or <http://www.seniors.gov.ab.ca/>.

### Late Tax Penalty

Any outstanding taxes after June 30, 2018 are subject to a 5% penalty and a further 5% penalty after November 30, 2018.

### Tips for Avoiding the Late Property Tax Payment Penalty

- Payments submitted by mail must be **CLEARLY POST-MARKED** on or before June 30, 2018. Acceptable methods of payment are cheque, debit card or cash. **Property Taxes cannot be paid by credit card.** For your convenience the Wheatland County Office is open over the lunch hour to accept tax payments.
- For after hours, a mail slot (**please, no cash**) is located on the left side of the front entrance to the Wheatland County Administration Office located 4 miles (6.43km) East of Strathmore, on north side Highway No.1 (242006 RNG RD 243).
- Payment can be made at most financial institutions accompanied with the bottom portion of your tax notice. To avoid a penalty when paying through a financial institution, whether in person, internet or telephone please allow adequate processing time before the due date (**typically 3-5 business days**). For electronic payments, please be sure to identify **'Wheatland County –Taxes'** for Property Tax Payments -the Account Number = **Roll Number**.

### Property Tax Installment Payment Plan

The Tax Installment Payment Plan (T.I.P.P.) provides participants the opportunity to make 12 monthly installment payments by direct debit on the first of every month, instead of a single annual payment due on June 30th. You may join the program for the 2019 taxation year by completing an application form and returning it to the County office with a "Void" cheque prior to **December 20, 2018**. T.I.P.P. forms are available at [www.wheatlandcounty.ca](http://www.wheatlandcounty.ca) or at the County office.

- Current T.I.P.P. participant and in good standing, will have new installment amount effective July 1<sup>st</sup> displayed on the right side of the tax notice under the heading: TAX INSTALMENT PAYMENT PROGRAM.
- Wheatland County also has an Auto Payment Option available for ratepayers who are too late for the T.I.P.P. program in the current year or have tax arrears, contact the Property Tax Clerk for more information.

### What can I do if I disagree with my property taxes?

**You cannot appeal taxes.** However, you can file a complaint (see back of this notice) against the assessed value placed on your property used to calculate your taxes. Wheatland County encourages ratepayers to contact the Assessment Department for more clarification of their assessment or visit [www.wheatlandcounty.ca](http://www.wheatlandcounty.ca) prior to filing a complaint.

## Questions & Answers about 2017 Property Assessment for 2018 Taxation Year

Wheatland County has completed the 2017 General Assessment used for the 2018 Taxation Year. A General Assessment is a total re-evaluation of all properties to a common valuation date of July 1, 2017 in accordance with the Municipal Government Act (MGA) and applicable Provincial Statutes. The Assessment Roll for Wheatland County is open for inspection at the Administration Building located 4 miles (6.43km) East of Strathmore on north side of Highway No.1 (242006 RNG RD 243) between the hours of 8:00 AM and 4:30 PM, Monday to Friday (excluding statutory holidays). A copy of the modified (no names) Assessment Roll is available at [www.wheatlandcounty.ca](http://www.wheatlandcounty.ca) or a **Digital Online GIS Map** <https://munisight.wheatlandcounty.ca/Content/Server/Login.aspx?ReturnUrl=%2f> is available to view and compare your neighbours' assessment.

### Q. What is market value?

A. "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 finds this figure by extensively 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, 2017** for the 2018 Property Taxes. *Note: Farmland, Linear and Machinery & Equipment is not assessed at market value, they have a regulated rate valuation.*

### Q. What is mass appraisal?

A. 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, type, size, construction quality and zoning.

### Q. How do I judge the 2017 assessment on my 2018 Property Tax Notice?

A. Ask yourself, "Does the assessment reflect the **most probable market value**, (not the highest or lowest price) as of **July 1, 2017**," and "Would you have considered selling your property on July 1, 2017 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 MGA Sec 300. They are not entitled to receive unlimited information or information that is not related to the current tax year.

### 2018 Assessment Complaint Procedure:

If you have any questions or concerns about your assessment, please contact the Senior Assessor at 403-361-2009 prior to filing a complaint. If, after you have discussed your concerns with the Assessment Department and still believe your property assessment is unfair, you may file a written complaint to the Clerk of the Assessment Review Board, pursuant to MGA Section 460 and Matters Relating to Assessment Complaints Regulation AB, Reg. 310/2009. You may view and print the following information booklets and documents from Alberta Municipal Affairs, Assessment Services Branch URL:

[http://www.municipalaffairs.gov.ab.ca/mc\\_assessment\\_complaints\\_and\\_appeals.cfm](http://www.municipalaffairs.gov.ab.ca/mc_assessment_complaints_and_appeals.cfm)

- *Guide To Property Assessment And Taxation In Alberta*
- *Access to Property Assessment Information*
- *Is Your Property Assessment Fair and Accurate?*
- *Filing a Property Assessment Complaint and Preparing For Your Hearing*

### What are the steps to file an assessment complaint to the Assessment Review Board?

1. Each complaint must be submitted on a Government of Alberta **Assessment Review Board Complaint Form (version2018/01)** available @ Wheatland County Administration Office, [www.wheatlandcounty.ca](http://www.wheatlandcounty.ca) or AB. Municipal Affairs URL: [http://www.municipalaffairs.gov.ab.ca/mc\\_assessment\\_complaints\\_and\\_appeals](http://www.municipalaffairs.gov.ab.ca/mc_assessment_complaints_and_appeals)  
If Applicable, submit an *Assessment Complaints Agent Authorization Form (version2009/08)*
2. The form(s) must be filled out completely, including the reasons for a complaint (**Taxes cannot be appealed**).
3. The applicable complaint fee(s) as listed on back side of 2018 Wheatland County combined Assessment & Tax Notice must accompany the complaint form.
4. The date by which a complaint must be received cannot be later than the "**Final Date for Complaint**" as stated on the Property Assessment and Tax Notice.
5. **Assessment Complaints Must Be Forwarded To:** Wheatland County  
Attn: Clerk of Assessment Review Board  
242006 RNG RD 243  
Hwy. 1, R.R.1, Strathmore, AB T1P 1J6

**Complaints received and not completed as set out in the above steps may be deemed invalid.**



# WHEATLAND COUNTY

Where There's Room to Grow

Did you know you can pay your Property Tax and Utility Bills through online banking?

## How do you make a payment?

Depending on the bill you need to pay, you will have to add one or more of the following Wheatland County accounts as a payee to your bank account's bill payment profile and enter the corresponding account number when prompted (use the reference chart below):

### Wheatland County Payee Names:

### Corresponding Account Number:

Wheatland County Taxes	Roll Number (i.e. 1234000) should be 4-9 digits
Wheatland County Utilities	Account Number without the decimal (i.e. 1234.01 enter 123401) should be 3-6 digits

Keep your payment receipt as proof of the date and time of payment!

## Can't find the right Wheatland County payee?

If you are having difficulties finding the above listed payees, try searching "Wheat" and select the payee closest to the above list. If you are unsure of which payee to select, please contact us or your bank.

## More than one Tax or Utility account?

You will have to create a payee for each account and make payment on each account separately.

## Have you recently sold a property?

The property tax roll number and utility account is linked to the property NOT the owner. If you remain residing the County, you will have to update the account numbers in your bank account's bill payment profile, before making payments. Not changing your roll number could result in payment being applied to your previous property.

## Do you have an existing payee already set up?

Make sure you check the account number and correct it if necessary. An incorrect account number entry may result in payment being applied to the wrong account, your payment being rejected, and/or a possible penalty.

**When paying through online banking, please allow 3-5 working days for the processing from the bank to our Office.**

**To avoid late payment penalties, we must see your payment before 4:30p.m. on the due date.**

## Other general questions?

Please visit our website for more information about online payments, Waste Transfer Site hours, Fire Bans, Road Bans, to apply for Permits, and more.

## **Approved Operating and Capital Budget Summary**

On behalf of Administration, we are pleased to announce that the final 2018 – 2020 Operating and 2018 – 2022 Capital Budgets were approved by Council on April 3, 2018. Below, we will provide a summary of the budget, and the full versions of our approved budgets can be viewed on our website:

<https://www.wheatlandcounty.ca/wheatland-county-council/county-budget>

### **Tax Changes and Cost Control**

Wheatland County experienced a small increase in our total assessment base (0.2% increase in total assessment), which impacts the 2018 taxation revenue. Council has remained firm with keeping minimal tax increases for County residents. The total increase in tax revenue compared to 2017 is 1.0% increase for residential and farmland, and 1.71% in non-residential assessed property. Wheatland County administration reviews spending and expenditures in order to ensure the best value for our rate payers.

### **Provincial Requisition for Education**

Included in the final 2018 budget is the Provincial education requisition amount. This is an expense where Wheatland County acts as an intermediary and must collect funds on behalf of the Province. The 2018 Provincial education requisition is \$10,426,586 (2017 – \$10,457,571). The total Provincial education requisition amount is 24.71% of the total taxation revenue in the approved operating budget.

### **Operating Budget**

The operating budget was approved with revenue and expenditures totaling \$47,631,456. The major categories of operating revenue and expenditures are summarized below:

<b>Revenue</b>		<b>Expenditures</b>	
Taxation	\$42,223,153	Municipal operations	\$25,625,383
Sale of goods / user fees / recoveries	\$2,661,786	Provincial requisitions	\$10,746,587
Transfers from reserves	\$1,239,800	Transfers to reserves	\$7,237,064
Grants	\$668,859	Local fire associations	\$1,658,563
Investment income	\$635,125	Other boards and municipalities	\$1,360,200
Other	\$202,733	Local requisitions	\$749,505
		Long term debt repayments	\$254,154

### **Capital Budget**

The capital budget was approved with \$39,803,153 of total budgeted capital projects. These projects are to be funded by unrestricted and restricted reserves (\$32,429,153), grants (\$3,139,000), sale of equipment/donations (\$800,000), and borrowing (\$3,500,000).

The largest capital budgeted projects include: paved and unpaved road construction (\$16,166,000), purchases of equipment (\$6,813,000), wastewater (\$4,485,000), water (\$1,495,000), and bridge (\$2,420,000) projects. Other capital expenditures include land purchases for natural resources, miscellaneous office equipment, and upgrades to County property and facilities.