



2019 Taxation Information

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

| Assessment Class: | Residential | | Farmland | | Non-Residential | | Machinery & Equipment | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2019 Rate per 1,000 | 2018 Rate per 1,000 | 2019 Rate per 1,000 | 2018 Rate per 1,000 | 2019 Rate per 1,000 | 2018 Rate per 1,000 | 2019 Rate per 1,000 | 2018 Rate per 1,000 |
| Requisition & Tax Year: | | | | | | | | |
| Municipal | 3.6390 | 3.6817 | 12.5985 | 12.6542 | 8.6211 | 8.6623 | 8.6211 | 8.6623 |
| Seniors' Lodge | 0.0716 | 0.0659 | 0.0716 | 0.0659 | 0.0716 | 0.0659 | 0.0716 | 0.0659 |
| Waste Management | 0.0834 | 0.0779 | 0.0834 | 0.0779 | 0.0834 | 0.0779 | 0.0834 | 0.0779 |
| Subtotal: | 3.7940 | 3.8255 | 12.7535 | 12.7980 | 8.7761 | 8.8061 | 8.7761 | 8.8061 |
| Education | 2.4731 | 2.5533 | 2.4731 | 2.5533 | 3.7578 | 3.8167 | N/A | N/A |
| Total Tax Rate: | 6.2671 | 6.3788 | 15.2266 | 15.3513 | 12.5339 | 12.6228 | 8.7761 | 8.8061 |
| Gleichen Special Levy | 0.3297 | 0.3296 | N/A | N/A | 0.3297 | 0.3296 | 0.3297 | 0.3296 |
| Gleichen Tax Rate: | 6.5968 | 6.7084 | N/A | N/A | 12.8636 | 12.9524 | 9.1058 | 9.1357 |
| Designated Industrial Property Levy | N/A | N/A | 0.0786 | .0342 | 0.0786 | .0342 | 0.0786 | .0342 |
| Total for Designated Industrial Property (Exclude Gleichen Special Levy) | N/A | N/A | 15.3052 | 15.3855 | 12.6125 | 12.6570 | 8.8547 | 8.8403 |

Tax rates expressed in per 1,000 of Assessment i.e. Residential Assessment Class 400,000 X 6.2671/1000 = \$2,506.84 Taxes for 2019

The 2019 Property Tax bill covers the period January 1 to December 31, 2019. 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, 2019, are subject to a 5% penalty and an additional 5% penalty after November 30, 2019.

Tips for Avoiding the Late Property Tax Payment Penalty

- Payments submitted by mail must be **CLEARLY POST-MARKED** on or before June 30, 2019. 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 approximately 7 km east of Strathmore, on north side Highway 1 (242006 Range Road 243).
- Payment can be made at most financial institutions accompanied by 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 select the correct payee '**Wheatland County –Taxes**'.

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 30. You may join the program for the **2020 taxation** year by completing an application form and returning it to the County office with a "void" cheque prior to **December 20, 2019**. T.I.P.P. forms are available at www.wheatlandcounty.ca or at the County office.

- Current T.I.P.P. participants in good standing, will have the new installment amount effective July 1 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; please 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 insert) 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 prior to filing a complaint.

Questions & Answers About 2018 Property Assessment for 2019 Taxation Year

Wheatland County has completed the 2018 General Assessment used for the 2019 Taxation Year. A General Assessment is a total re-evaluation of all properties to a common valuation date of July 1, 2018 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 approximately 7 km east of Strathmore, on north side of Highway 1 (242006 Range Road 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 or through the **Digital Online GIS Map** also found on our website.

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 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, 2018** for the 2019 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, size, type & quality of construction, and zoning.

Q. How do I judge the 2018 assessment on my 2019 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, 2018**?" or "Would you have considered selling your property on July 1, 2018 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.

2019 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. 201/2017. You may view and print the following information booklets and documents from Alberta Municipal Affairs, Assessment Services Branch URL:

<https://www.alberta.ca/municipal-property-assessment-and-taxation-publications.aspx>

- Guide To Property Assessment And Taxation In Alberta
- 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 (version LGS1402 (2018/01))** available at the Wheatland County Administration Office, www.wheatlandcounty.ca, or Alberta Municipal Affairs website: <https://www.alberta.ca/property-assessment-complaints-and-appeals.aspx>. If applicable, submit an *Assessment Complaints Agent Authorization Form (version LGS1405 (2018/06))*.
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 2019 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 Range Road 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.

Paying Property Tax and Utility Bills through Online Banking

How do you make a payment*?

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

Wheatland County Payees: Corresponding Account Number:

| | |
|----------------------------|---|
| Wheatland County Taxes | 4 – 9 digit Roll Number (i.e. "123400000") |
| Wheatland County Utilities | 3 – 6 digit Account Number without the decimal (enter "123421" for account "1234.01") |

Keep your receipt or confirmation record as proof of payment!

Can't find the right Wheatland County payee?

If you are having difficulties finding the above listed payees, try expanding the search by entering only "Wheat". If you are unsure of which payee to select, please contact 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. Alternatively, you can pay using a debit card, cash, or cheque. An incorrect account number entry may result in payment being applied to the wrong account, your payment being rejected, and/or a possible penalty.

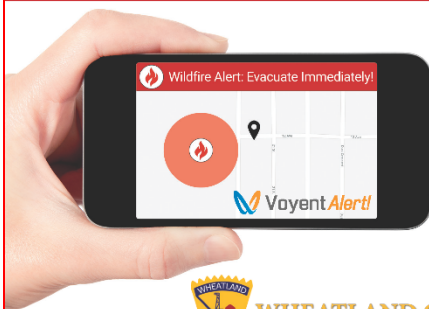
Have you recently sold a property?

The property tax roll number is linked to the property – NOT the owner. You'll have to delete the payee, or update it with the new roll number if you've moved elsewhere in the County, before making payment. Not changing your roll number could result in payment being applied to your previous property.

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

Wheatland County now has a Regional Emergency Alerting System!

Get the information you need, when you need it!



Wheatland County is pleased to announce it has chosen the Voyent Alert! service to keep you informed during times of crisis. Register now to receive important notifications that matter to you. The service is FREE, easy to use and totally anonymous.



Mobile App Users: Download and install the Voyent Alert! app from the Apple or Google Play app stores.



Email or SMS Users: Register online to receive email or text-based alerts at <https://register.voyent-alert.com>

To learn more, go to www.wheatlandcounty.ca/VoyentAlert

Approved Operating and Capital Budget Summary

On behalf of Administration, we are pleased to announce that the final 2019 – 2021 Operating and 2019 – 2023 Capital Budgets were approved by Council on April 2, 2019. Below, we have provided a summary of the budget; 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 (1.1% increase in total assessment). On April 16, 2019, Council approved a reduction of \$670,000 to the 2019 budget in order to fulfill Council's request to maintain 2018 taxation revenue for 2019. Wheatland County Administration regularly reviews spending in order to ensure the best value for our rate payers.

Provincial Requisition for Education

Included in the final 2019 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 2019 provincial education requisition is \$10,394,288 (2018 – \$10,426,586). The total provincial education requisition amount is 21.91% of the total taxation revenue in the approved operating budget. Due to the timing of the 2019 provincial election, the Province was only able to provide an estimate for the education requisition.

Operating Budget

The operating budget was approved with revenue and expenditures totaling \$48,251,111. The major categories of operating revenue and expenditures are summarized below:

| Revenue | | Expenditures | |
|--|--------------|---------------------------------|--------------|
| Taxation | \$42,262,607 | Municipal operations | \$24,916,767 |
| Sale of goods / user fees / recoveries | \$2,668,832 | Provincial requisitions | \$10,563,955 |
| Transfers from reserves | \$922,346 | Transfers to reserves | \$9,491,687 |
| Grants | \$694,593 | Local fire associations | \$1,677,933 |
| Investment income | \$1,500,000 | Other boards and municipalities | \$431,166 |
| Other | \$202,733 | Local requisitions | \$901,433 |
| | | Long term debt repayments | \$268,170 |

Capital Budget

The capital budget was approved with \$41,957,930 of total budgeted capital projects. These projects are to be funded by unrestricted and restricted reserves (\$28,891,263), grants (\$12,243,667), and sale of equipment/donations (\$823,000).

The largest capital budgeted projects include: paved and unpaved road construction (\$15,460,000), purchases of equipment (\$5,618,500), wastewater (\$3,990,990), water (\$2,375,000), and bridge (\$3,685,000) projects. Other capital expenditures include land purchases for natural resources, miscellaneous office equipment, and upgrades to County property and facilities.