

PO Box 460, 56 Wheatland Avenue Smoky Lake AB TOA 3C0 PH: 780-656-3674 | FX: 780-656-3675 smokylake.ca | town@smokylake.ca

Methods of Payment

Office Hours: Mon.-Fri. – 8:30 a.m. to 4:00 p.m.

Please make cheques payable to - Town of Smoky Lake (please ensure the tax roll number is noted on the cheque).

Drop off Box: Payments may be deposited in an envelope in our drop off box located near the front entrance doors, checked daily at 8:30 a.m.

Financial Institutions: Payments can be made online with most financial institutions. **Make sure that the payee is the Town of Smoky Lake taxes, and the roll number is entered for the account number.

Receipt Request: If you wish to have a printed receipt for the payment of taxes, please either write your email address or write you would like a mailed receipt on the bottom of the tax notice.

Terms of Payment & Penalties

Tax Payments are due August 31, 2024. To avoid all penalties, payments must be made no later than August 31 of the current year. (Taxes are deemed to have been imposed for the period from January 1 to December 31).

Failure to make payment on or before August 31, 2024 will result in a penalty of 10% of the current taxes. All balances remaining after December 31, 2024 will receive an additional 18% penalty on all outstanding amounts.

Note:

- Any payment for property tax forwarded by mail shall be deemed to have been received on the same date as the
 postmark stamped on the envelope in which the said payment was mailed.
- Receipts issued in acknowledgement of a cheque or other negotiable instrument shall be valid only when the amount of such cheque or instrument has been collected by the Town of Smoky Lake.
- Any property with respect to which the taxes are in arrears is liable to proceedings under the Municipal Government Act.
- Where taxes are paid by a mortgage company, the owner is responsible to ensure that the taxes are paid on time.
- An appeal against your assessed property value does not exempt you from paying your taxes on time or from late
 payment penalties. If an appeal is successful, the adjustment will be applied to the tax roll.

Complaints

Assessment Complaint Deadline is Tuesday, July 23, 2024.

Tanmar Consulting Inc. provides assessment services for the Town of Smoky Lake Office. Please contact Mike Krim at Tanmar Consulting Inc. if you have any questions regarding your assessment value amount on your tax notice.

Tanmar Consulting Inc. #201, 37 Athabascan Ave, Sherwood Park, AB T8A 4H3 Phone: 780-417-5191

Section 299/300 of the Municipal Government Act:

An assessed person is entitled to see or receive sufficient information about the person's property in accordance with Section 299 of the act or a summary of an assessment in accordance with section 300 of the Act or both. To make a formal request regarding Section 299/300 of the Act, complete and submit the Request for Assessment Information Form at the Town of Smoky Lake Office or on our website: www.smokylake.ca (located under Town Services/Forms and Permits)

Linear Assessment Appeals:

The local Assessment Review Board has no jurisdiction to deal with complaints about assessments to linear property. The Municipal Government Board has jurisdiction to hear complaints about assessment for linear property. Therefore, complaints on linear property assessments must be submitted to the Municipal Government Board within the time period shown on the linear assessment notices which are sent out by the assessor designated by the Minister.

All Other Assessment Appeals:

Must be submitted using the assessment complaint forms. These forms are located on:

- Municipal Affairs website: http://www.municipalaffairs.alberta.ca/documents/as/LGS1402.pdf
- Town of Smoky Lake Office
- Town of Smoky Lake website: <u>www.smokylake.ca</u> (located under Town Services/ Forms and Permits)

If your complaint does not have all the required information, it may be rejected by the Assessment Review Board. All eligible complaints will be reviewed by the Assessment Review Board.

Property Tax Deferral Program for Seniors

The Seniors Property Tax Deferral Program allows eligible homeowners to defer all or part of their property taxes through a home equity loan with the Alberta Government. For more information, please call 1-877-644-9992.

- Here is a link for the application form: https://open.alberta.ca/publications/scs0010
- For more information visit the website at: http://www.seniors-housing.alberta.ca/seniors/property-tax-deferral.html