

## WHEN ARE MY TAXES DUE?

Taxes are due September 30, 2021. Any payments made after this date are considered late and will have a penalty of 8% imposed the day after the due date. A further penalty will be imposed on outstanding balances not paid by January 15, 2022.

## HOW CAN I PAY MY TAXES?

Payments to the County can be made via online banking, telephone banking, on the County's website by OptionPay Credit Card, mailing a cheque or bank draft or using the drop off box at the front door of the County Administration Office. Please note that due to the ongoing COVID-19 Pandemic, cash payment is not preferred. We continue to monitor the situation however at the time of printing, the County of Vermilion River remains closed to in-person public access. Upon opening to in-person public access, there is the possibility for a reduced capacity for people and longer wait times so we encourage ratepayers to attend prepared with amounts and form of payment.

## HOW CAN I REGISTER FOR, CHANGE OR CANCEL MY PRE-AUTHORIZED PAYMENT PLAN?

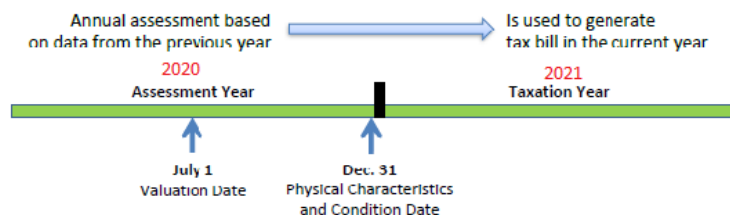
Contact our Property Tax Department at 780.846.2244 regarding your payment plan.

## DOES MY ASSESSMENT VALUE REFLECT CHANGES DUE TO COVID-19?

In Alberta, property tax assessments are standardized and bound by rules and regulations set by the Alberta Municipal Act (AB MGA). The value mentioned on your property tax notice is an estimated value of your property on **July 2020 (valuation date)** with the condition date of December 2020 (physical characteristic). Due to this regulation, COVID-19 effects on your property value are **not** reflected in your attached assessment. These changes will be a part of your 2021 tax assessment.

### Valuation Date, Characteristics and Physical Condition Date

In Alberta, the two key legislated dates for preparing market value assessments are the "valuation date" and the "characteristics and physical condition date".



*MGAs. 289(2) sets out the "characteristics and physical condition" date  
 MGAs. 297 sets out the requirement to assign assessment classes to the property  
 MGAs. 293 sets out an assessor's duty to apply the standards and procedures in a fair and equitable manner*

## WHAT CAN I DO IF I DON'T AGREE WITH MY ASSESSMENT VALUE?

If you have questions about your assessment, contact the Property Tax Department at 780.846.2244 and they will put you in touch with the assessor.

## WHAT WILL HAPPEN IF I DO NOT PAY MY TAXES ON TIME?

Taxes not paid by the September 30, 2021 deadline will be subject to an 8% penalty. Taxes not paid by December 31 are considered as arrears and are subject to tax proceedings mentioned in AB MGA. Any taxes in arrears will be subject to interest, penalty and tax forfeiture proceedings.