TAX PAYMENT / PENALTY INFORMATION

Payment Inquiries: Phone (403) 625-3351 – Extension 226

E-mail: taxes@mdwillowcreek.com

Website: https://www.mdwillowcreek.com

Methods of Payment:

- Telephone or internet banking through your financial institution (your roll number is your account number and must equal seven digits. Example: 1234.500 would be inputted as 1234500.
  - Please be aware that on-line payments can take 1 - 3 days to process.
- In person at the MD office by cash, cheque, interac or credit card.
  - An "After Hours Dropbox" is available to the left of the front door at the Administration Building and is checked daily (do not place cash inside).
  - If paying by interac, check with your financial institution to ensure your single daily transaction limit is sufficient
- Mail - Please make your cheque payable to the MD of Willow Creek No. 26 and record your roll number (or customer number) on your cheque
  - **Note: October 31, 2026 is on a Saturday. According to Bylaw 2011, "If October 31st falls on a non-business day, the next business day would be considered as the final date property taxes are due prior to penalties being applied." This means, the 2026 property taxes will be due on Monday, November 2, 2026.**
  - **The onus is on the ratepayer to ensure the property tax payment has been received by the municipality by November 2, 2026. If the MD receives the payment after that date, the date stamped by Canada Post will be used to determine the outcome of the penalty applied.**
- Installment Plan - The MD of Willow Creek has a tax installment payment plan (TIPP's) to help taxpayers budget their property taxes over a twelve (12) month period.
  - To be eligible for the plan, all tax arrears must be paid in full
  - New applications must be received by October 1st of the current year to be eligible for the next year
  - Please contact the MD Office to inquire about this option
  - The onus to provide correct banking information to the MD is the ratepayer's responsibility
- Credit Card payments can be accepted by visiting https://www.mdwillowcreek.com using the "Helpful Links > Option Pay" feature found on the home page. Please note, you will be charged a load fee to cover the cost of this service.

THE PROPERTY TAX PAYMENT DUE DATE FOR 2026 IS MONDAY, NOVEMBER 2, 2026

PLEASE NOTE:

- Printed copies of property tax receipts can be mailed or e-mailed upon request
- Filing a formal assessment appeal does not exempt you from paying property taxes by the November 2, 2026 due date
  - If the assessment appeal is successful, adjustments will be made to the tax roll
  - Refund requests must be made in writing
- Penalties are imposed under the authority of the MD of Willow Creek Bylaw 2011, the Tax Penalty Bylaw, passed pursuant to the Municipal Government Act. **The November 1st 10% penalty remains the same;** however, "in the event of any current or tax arrears not being paid on or before the **30th day of December** in any year, there shall be **added to the unpaid taxes by way of further penalty on the 31st day of December, an amount equal to TEN PERCENT (10%)** of such unpaid taxes.
  - The Tax Penalty Bylaw # 2011 can be viewed on the MD's website
- Any property on which the property taxes are in arrears is liable to the tax recovery proceedings as specified in the *Municipal Government Act.*

ASSESSMENT COMPLAINT INFORMATION:

If you do not understand or disagree with your property assessment, please contact Benchmark Assessment Consultants **PRIOR** to the "Assessment Appeal Deadline" date as noted on your "**Combined Assessment and Tax Notice".**

In accordance with Sections 299 and 300 of Alberta's *Municipal Government Act*, an assessed person is entitled to see or receive sufficient information showing how the municipal assessor prepared the assessment of that person's property, or a summary of comparable properties, or both.

Assessment inquires can be made by calling:

Logan Wehlage, A.M.A.A.
Benchmark Assessment Consultants Inc.
403-381-0535 – Extension 103
Or, 1-800-633-9012

There is a 67-day time period between the mailing of your "Combined Assessment and Tax Notice" and the date assessment complaints can be made.

If, after speaking with the Assessor, you are of the opinion your assessment is incorrect, you may file a written complaint (attached) to the Assessment Review Board. The Clerk of the Assessment Review Board will schedule a hearing, at which time you will have the opportunity to present evidence.

COMPLAINT INQUIRIES:

Clerk of the Assessment Review Board
Telephone: 403-625-3351
E-Mail: md26@mdwillowcreek.com

The steps to file an Assessment Complaint to the Assessment Review Board are as follows:

1. Each complaint must be set out in the prescribed form as set out in Schedule 1 of Matters Relating to Assessment Complaints Regulation (MRACR). An assessment complaint form (attached) and agent authorization forms are available at the MD's Office, website, or by visiting www.alberta.ca/property-assessment-complaints-and-appeals.aspx. Please review "Filing a Property Assessment Complaint and Preparing for your Hearing" publication.
2. The form must be filled out completely, including the reason(s) for a complaint. Please note you will be required to present evidence at the hearing.
3. The fee(s) are set by Council under Section 481(1) of the *Municipal Government Act* and must accompany the complaint form. Fees are payable to the M.D. of Willow Creek No. 26 and are: **Residential / Farmland - $50.00 per parcel; Non-Residential - $650.00 per parcel.**
4. The form(s) must be returned by the deadline specified on the front of the Combined Assessment and Tax Notice to:

M.D. of Willow Creek No. 26 – Clerk of the Assessment Review Board
Location: 273129 Secondary Highway 520 West
Mailing Address: PO Box 550, Claresholm, Alberta T0L 0T0

Assessment complaints will be considered "incomplete" and deemed "invalid" if the form is not:
- **Fully completed;**
- **Submitted after the filing deadline; or**
- **Not accompanied with the required fee.**

If the Assessment Review Board makes a decision in your favour, or if the complaint is withdrawn before the date of the appeal, the complaint filing fee will be refunded.

Alberta Government

Assessment Review Board Complaint

The personal information on this form is being collected under the authority of the *Municipal Government Act*, section 460, as well as the *Freedom of Information and Protection of Privacy Act*, section 33(c). The information will be used for administrative purposes and to process your complaint. For further information, contact your local Assessment Review Board.

Municipality Name (as shown on your assessment notice or tax notice)	Tax Year

Section 1 - Notice Type

Assessment Notice:
- ☐ Annual Assessment
- ☐ Amended Annual Assessment
- ☐ Supplementary Assessment
- ☐ Amended Supplementary Assessment

Tax Notice:
- ☐ Business Tax
- ☐ Other Tax (excluding property tax and business tax)

____
Name of Other Tax

Section 2 - Property Information

Assessment Roll or Tax Roll Number ☐

Property Address
Legal Land Description (i.e. Plan, Block, Lot or ATS 1/4 Sec-Twp-Rng-Mer)

Property Type *(check all that apply)*
- ☐ Residential property with 3 or fewer dwelling units
- ☐ Residential property with 4 or more dwelling units
- ☐ Farm land
- ☐ Non-residential property
- ☐ Machinery and equipment

Business Name (if pertaining to business tax)	Business Owner(s)

Section 3 - Complainant Information

Is the complainant the assessed person or taxpayer for the property under complaint? ☐ Yes ☐ No

Note: If this complaint is being filed on behalf of the assessed person or taxpayer by an agent for a fee, or a potential fee, the Assessment Complaints Agent Authorization form must be completed by the assessed person or taxpayer of the property and must be submitted with this complaint form.

Complainant Name (if the complainant, assessed person, or taxpayer is a company, enter the complete legal name of the company)			
Mailing Address (if different from above)	City/Town	Province	Postal Code
Telephone Number *(include area code)*	Fax Number *(include area code)*	Email Address	
If applicable, please indicate any date(s) that you are not available for hearing			

Section 4 - Complaint Information

Check the matter(s) that apply to the complaint (see reverse for coding)

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11 ☐ 12 ☐ 13

Note: Some matters or information may be corrected by contacting the municipal assessor prior to filing a formal complaint.

Section 5 - Reason(s) for Complaint

Note: An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form

A complainant must
- indicate what information shown on an assessment notice or tax notice is incorrect,
- explain in what respect that information is incorrect,
- indicate what the correct information is, and
- identify the requested assessed value, if the complaint relates to an assessment.

Requested assessed value: ☐

Section 6 - Complaint Filing Fee

If the municipality has set filing fees payable by persons wishing to make a complaint, the filing fee must accompany the complaint form, or the complaint will be invalid and returned to the person making the complaint.

If the assessment review board panel makes a decision in favour of the complainant, or if all the issues under complaint are corrected by agreement between the complainant and the assessor, and the complaint is withdrawn prior to the hearing, the filing fee will be refunded.

Section 7 - Complainant Signature

Date *(mm/dd/yyyy)*	Printed Name of Signatory Person and Title	Signature

Important Notice: Your completed complaint form and any supporting attachments, the agent authorization form, and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee, are invalid.

Assessment Review Board Clerk Use Only

Was the complaint filed on time?	☐ Yes	☐ No	
Is the required information included on or with the complaint form?	☐ Yes	☐ No	
Was the required filing fee included?	☐ Yes	☐ No	☐ N/A
Was a properly completed agent authorization form attached?	☐ Yes	☐ No	☐ N/A
Complaint to be heard by:	☐ LARB Panel	☐ CARB Panel	

Date received ____________

MATTERS FOR A COMPLAINT

A complaint to the assessment review board panel may be about any of the following matters, as shown on an assessment notice or on a tax notice:

1 the description of the property or business
2 the name or mailing address of an assessed person or taxpayer
3 an assessment amount
4 an assessment class
5 an assessment sub-class
6 the type of property
7 the type of improvement
8 school support
9 whether the property or business is assessable
10 whether the property or business is exempt from taxation under Part 10, but not if the exemption is given by an agreement under section 364.1(11) that does not expressly provide for the right to make the complaint
11 any extent to which the property is exempt from taxation under a bylaw under section 364.1 of the Act
12 whether the collection of tax on the property is deferred under a bylaw under section 364.1 of the Act
13 a designated officer's refusal to grant an exemption or deferral under a bylaw under section 364.1 of the Act

Note: To eliminate the need to file a complaint, some matters or information shown on an assessment notice or tax notice may be corrected by contacting the municipal assessor. It is advised to discuss any concerns about the matters with the municipal assessor prior to filing this complaint.
If a complaint fee is required by the municipality, it will be indicated on the assessment notice. Your complaint form will not be filed and will be returned to you unless the required complaint fee indicated on your assessment notice is enclosed.

ASSESSMENT REVIEW BOARD PANELS

A local assessment review board panel will hear complaints about residential property with 3 or fewer dwelling units, farm land or matters shown on a tax notice (other than a property tax notice).
A composite assessment review board panel will hear complaints about residential property with 4 or more dwelling units or non-residential property.

DISCLOSURE

Disclosure must include:

All relevant facts supporting the matters of complaint described on this complaint form.
All documentary evidence to be presented at the hearing.
A list of witnesses who will give evidence at the hearing.
A summary of testimonial evidence.
The legislative grounds and reason for the complaint.
Relevant case law and any other information that the complainant considers relevant.

Disclosure timelines:

For a complaint about any matter other than an assessment, the parties must provide full disclosure at least 7 days before the scheduled hearing date.

For a complaint about an assessment - local assessment review board panel:
- Complainant must provide full disclosure at least 21 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 7 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 3 days before the scheduled hearing date.

For a complaint about an assessment - composite assessment review board panel:
- Complainant must provide full disclosure at least 42 days before the scheduled hearing date.
- Respondent must provide full disclosure at least 14 days before the scheduled hearing date.
- Complainant must provide rebuttal at least 7 days before the scheduled hearing date.

DISCLOSURE RULES

Timelines for disclosure must be followed;
Information that has not been disclosed will not be heard by an assessment review board panel.
Disclosure timelines can be reduced if the disclosure information is provided at the time the complaint form is filed. Both the complainant and the assessor must agree to reduce the timelines.

PENALTIES

A Composite Assessment Review Board Panel may award costs against any party to a complaint that has not provided full disclosure in accordance with the regulations.

IMPORTANT NOTICES

Your completed complaint form and any supporting attachments, the agent authorization form and the prescribed filing fee must be submitted to the person and address with whom a complaint must be filed as shown on the assessment notice or tax notice, prior to the deadline indicated on the assessment notice or tax notice. Complaints with an incomplete complaint form, complaints submitted after the filing deadline, or complaints without the required filing fee are invalid.

An assessment review board panel must not hear any matter in support of an issue that is not identified on the complaint form.

The clerk will notify all parties of the hearing date and location.

For more details about disclosure please see the *Matters Relating to Assessment Complaints Regulation*.

To avoid penalties, taxes must be paid on or before the deadline specified on the tax notice even if a complaint is filed.

Municipal District of Willow Creek

Office of the Administrator

www.mdwillowcreek.com
273129 SEC HWY 520
Claresholm Industrial Area
Box 550, Claresholm Alberta T0L 0T0

Office: (403) 625-3351
Fax: (403) 625-3886
Shop: (403) 625-3030
Toll Free: 888-337-3351

PAYMENT OPTIONS

E-Transfer to: payments@mdwillowcreek.com

Note: This is the only e-mail that will accept e-transfer payments

**** Please note invoice / account number in message area ****

In Person: Cheque, Cash, Debit Card, Credit Card
Office hours: 8:00 a.m. to 4:00 p.m.
Monday through Friday

Drop-Slot: There is a drop-slot to the left of the front doors of the Administration Building

Electronic Payments: Each banking institution will have the MD of Willow Creek No. 26 set-up differently as a "Payee". For example:

ATB Financial	MD of Willow Creek No 26
Bank of Montreal (BMO)	Willow Creek No 26, the Municipal District of – Tax
CIBC	Willow Creek MD No 26
Central 1 Credit Union	Willow Creek No26
Royal Bank	MD OF WILLOW CREEK NO 26
Scotia Bank	District of Willow Creek No 26 Tax
TD Canada Trust	Willow Creek #26 (Mun Dist of) Taxes

Please use your tax roll / customer number / utility account number
Most banks require seven digits (enter without the "decimal" or first "0")
Sample: 0123.000 Enter as 0123000 or 123000

Credit Card: www.mdwillowcreek.com
> Bottom banner, lower left corner – Click on "**Online Payment**"
> Scroll down to "Pay Your Municipal Bills" – Click on "**Pay Now**"
> Enter credit card information
> NOTE: You are responsible for the load fee

**** Please note invoice / account number in message area ****

TIPP's: Tax Installment Payment Plan
Payments are automatically withdrawn from your bank account on the 15th day of each month, with the intention that by October, there will be a "zero balance" owing

SCHEDULE A

MD of Willow Creek

MUNICIPAL DISTRICT OF WILLOW CREEK NO. 26

Tax Installment Payment Plan (TIPP)

Phone (403) 625-3351 ● Fax: (403) 625-3886

SERVICE AGREEMENT FOR TIPP

I/we authorize the Municipal District of Willow Creek No. 26 to begin an automated monthly withdrawal for payment of property taxes from the bank account identified on the attached voided cheque. If no cheque is available, the following banking information is required:

Bank & Branch: ________________________________ Institution #: _______________________

Transit #: ________________________ Account #:_____________________________________

Each transaction will occur on the 15th day of the month or the next business day, if the 15th falls on a weekend. This authorization will remain in effect until notification of termination is given in writing to the MD of Willow Creek No. 26. If two payments are defaulted in one year due to insufficient funds, this agreement may become null and void.

Deadline to enroll in the TIPPS program is November 10. Should you wish to enroll mid-year, we ask that you complete the payments required to be in sync with the TIPPS schedule.

Date: __________________________ Tax Roll Account No.: _____________________________

Name:____

Street Address: ____

Legal Land Desc.: ____

Mailing Address: ____

Telephone (Home): ___________________________ (Business): _____________________

____
Authorized Signature

____
Authorized Signature

____
Date