

September 21, 2020

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Roll number: 05618099  
Owner number: 20172081  
Taxation year: 2020

Rocky View County – Tax Department  
262075 Rocky View Point  
Rocky View County, AB.  
T4A 0X2

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Attn: RVC Council

Dear Council,

For your kind consideration, please accept this letter as a formal request for amendment of our tax penalty as well as a reassessment of our tax liability for 2020 due to our extenuating circumstances. Please note that this is the first time we have engaged as such and are unaware of the process.

When we received our latest tax liability and assessment in early June of this year, we were very shocked to see that our tax liability for 2020 was assessed an increase of 9.29% over our 2019 taxes. For multiple reasons, we were expecting a slight decrease in our tax liability and felt that our 2020 assessment was not a reasonable estimate of our home's market value. We then proceeded to send an e-mail on June 16, 2020 to RVC tax department asking for a review, for assessment summaries and information clarifying how our assessment was prepared based off similar properties in the municipality. We are now currently overdue on our property tax payment thereby incurring the penalty for reasons as such:

- 1) Our e-mail request was forwarded to a Senior Assessor for RVC, where we asked for the specific details and reasons for our considerable increase in our property taxes, when Calgary and surrounding area's real estate market was being negatively impacted due to low oil & gas activity, due to the negative economic effects created by the COVID-19 pandemic, as well as due to the fact that many of our neighbors taxes decreased for 2020.

- 2) The RVC Senior Assessor specified that our increase was due to our purchase price (2017) as well as comparable properties, which we disagreed on both accounts – our realtor helped provide us with what we feel are more representative market comparable homes.
- 3) We were waiting for our reassessment by RVC Senior Assessor to find our final tax liability – we assumed that this would be completed prior to tax payment deadline – we are still waiting a response from RVC's Senior Tax Assessor today.
- 4) We have never challenged our tax liability or assessment before but felt that our current assessment, market conditions, and our circumstances warranted a reassessment; therefore, we were uncertain of the exact process.
- 5) We have always paid our taxes on time and have not missed any deadlines prior to our current situation, and we challenged the increase as we feel it was an unfair assessment, and we now missed the payment deadline.
- 6) We assumed that the City of Calgary's September 30, 2020 deadline for property taxes was the same as the surrounding municipalities such as RVC.
- 7) In mid-March 2020, I lost my job, and this created a large financial burden on our family; I am spending most of my time seeking employment and I have not been able to find work yet.

As of today, I was looking to make a payment, and quickly realized that we are now late on paying our taxes thereby incurring the penalty and no confirmation on a reassessment date. We ask for your kind consideration of our circumstances, for your help removing the tax penalty burden, to offer a reassessment of our 2020 tax liability, and to be placed on a monthly payment plan.

Your sincerest consideration, compassion and support in our time of need is greatly appreciated. Thank you for your time and consideration.

All the best,

Brent & Tina Fermaniuk