

May 25, 2014

Spencer Maxwell

[REDACTED]
Stony Plain, AB

T7Z 1X2
[REDACTED]
[REDACTED]

To Mr. Darrell Hollands Division 4 Councillor,

Hello Mr. Hollands, I'm writing this letter in regards to a recent *Notice of Tax Arrears* letter I received from the Parkland County office. The issue I have with this letter is that it is the first tax notice I have ever received from Parkland County, and it includes some heavy penalties for taxes in arrears. I was informed by the county office that you were the correct person to contact regarding this issue. If I was misinformed, I would appreciate being redirected to the appropriate person.

I first moved into Parkland County from the town of Stony Plain in February 2012. I mistakenly thought I had paid the balance of the property taxes for 2012 during the real estate transaction and so I thought I didn't have to worry about property taxes owing for that year. In 2013, [REDACTED] caused a lot of financial and emotional distress, and consumed a lot of our time and energy during the past year. The fact that we hadn't received a property tax assessment was very easy to overlook at that time.

On Saturday May 10, 2014 I discovered the Notice of Tax Arrears letter (*Attachment 1*) in the mail, and to my surprise, I owed \$10'366.15 - which included over \$3000 in interest penalties. This was such a surprise because I had **never** received a notice from the office before that day, and I had no idea such a large sum of money was outstanding. The reason we had never received any letters from the county was that they did not have our mailing address. In fact, the only reason we received this particular letter was that the post office figured out our correct address based on our names. A scan of the original letter and envelop is included here (*Attachment 2*), and you can see where a postal employee circled and added in the compartment number with a question mark in pen on the envelop ("6. 77?"). Note also that the postal code is incorrectly listed as T7Z 2A2, when it should be T7Z 1X2. In fact, I was lucky to even receive this letter at all, and I would otherwise likely still be unaware of the amount owing.

I went in to the county office on Monday morning (May 12) to find out what had happened. The administrator I spoke with informed me that it was not their problem that I hadn't been receiving the tax statements they'd been sending out, that it was up to me to ask them for my tax statement and that they had done everything they could to try to get my mailing address. When I asked what they had done to try and find my mailing address over the past two years, the administrator told me that they had run an internet search, which didn't turn up any information. I informed [REDACTED] that the post office keeps a database which connects physical addresses to mailing addresses, and that these don't change when properties change hands between people; therefore, because they had the physical address, they

could very easily have determined the correct mailing address by just asking the post office for it. [REDACTED] response to this statement was:

"Do you know how many of these tax notices we send out every year that get returned to the office? A lot of them do. We can't keep track of all the notices we send out."

I was incredulous when I heard this. Having incorrect and incomplete addresses is enough of a commonplace occurrence that they can't keep track of all the ones being returned? I would surmise from [REDACTED] statement that I'm not the first person to be surprised to receive an inflated property tax bill in the mail from the assessment and tax department of Parkland County. I tried to register a complaint with the supervisor there that morning, but they told me my only recourse was to contact you. So I'm writing this letter in the hopes that I can get some sort of relief from the county on the \$3182.06 in interest and fees charged to me while I was unaware that any interest was accumulating. The full tax statement invoice, including all penalties, is included as *Attachment 3*.

Please note that I paid the outstanding balance the day after next (May 14) so that the interest would not continue to accumulate. I believe this shows that I'm not a delinquent payer, just an uninformed one. I didn't have ten-thousand dollars on hand to put down, so I actually had to borrow money from [REDACTED] which is a bit humiliating for a grown man to have to do. I'm also not ashamed to admit that [REDACTED] has hurt me pretty badly financially, and paying that extra \$3182.06 is difficult for me to afford right now.

I really have enjoyed living in Parkland County, but I'm very disappointed with the assessment and tax department. I feel that they could have done a lot more to try and inform me of my outstanding property taxes, and that we residents count on them to provide this service for us. There is clearly an opportunity here for them to update their list of physical and mailing addresses in the county by using the post office's database, and to aid residents by being proactive in addressing the well-known problem of misaddressed tax assessments being returned undelivered to their office. I'm hoping you can help me out and arrange for some sort of relief on the \$3182.06 in penalties which have accumulated without my knowledge.

Thank you for your time, attention and care in this matter. If you would like to discuss this matter further, please don't hesitate to call me at [REDACTED], or email me at [REDACTED]

Regards,

[REDACTED]
Spencer Maxwell

Notice of Tax Arrears

Parkland County
53109A Hwy 779
Parkland County AB T7Z 1R1

May 01, 2014

MAXWELL SPENCER [REDACTED]
[REDACTED]
[REDACTED]

STONY PLAIN AB T7Z 2A2

Roll#	Property Description	Total
1189045	LOT 56 BLOCK 4 PLAN 0423060	\$10,366.15

In accordance with s. 412(3) of the Municipal Government Act, Parkland County hereby gives notice, that the above-noted property has been placed on Parkland County's Tax Arrears List and the Arrears List has been sent to the Registrar at Alberta Land Titles. As a result, a Tax Notification has been registered against the title. The property will be redeemed when all tax arrears, penalties and tax recovery costs are paid in full. Upon payment of all outstanding amounts, the Tax Notification will be discharged from the property.

Pursuant to s. 414 of the Municipal Government Act, you are prohibited from removing any buildings or improvements from the property until all arrears and costs have been paid.

If all tax arrears, penalties and costs are not paid in full by March 31, 2015, then in accordance with s. 418 of the Municipal Government Act, **Parkland County must offer your property for sale at public auction.**

For any questions regarding the tax recovery process, please contact TAXervice at 1-877-734-3113. The total amount owing shown above is current at the date of this Notice however, penalties will continue to accrue and costs may increase. Prior to payment, contact Parkland County for a current balance owing. Payment is to be made by the method set out below at the Parkland County office. If payment of the full amount set out above was made prior to the date of this notice, please disregard it.

Payment must be by electronic payment, cash, certified cheque, money order or bank draft payable to Parkland County.

Parkland County

Please Note: On January 1, 2015 the 2014 taxes will become arrears and will be added to the amount required to remove the property from tax recovery proceedings.

Attachment 2



PO Box 1502
Swan River MB R0L 1Z0

May 01, 2014

MAXWELL, SPENCER

CTONIV DI AINI AD T772A2



Parkland County
 53109A HWY 779
 Parkland County, AB T7Z 1R1
 Phone: 780-968-8888 Fax: 780-968-8413

T A X S T A T E M E N T

MAXWELL, SPENCER

STONY PLAIN AB T7Z 1X2

Owner #	Roll #	Statement Date
	1189045	2014/05/12

Legal Desc:
 5-01-053-08-NE

Statement Total
 10,366.15

Plan -Block -Lot
 0423060 -4 -56

Invoice Date	Invoice Description	Reference	Amount
2012/05/18	2012 TAX LEVY	Inv#-0984781	3,527.04
2012/07/01	Penalty - 2012 Current Taxes 1.50 %	Inv#-1007581	52.91
2012/08/01	Penalty - 2012 Current Taxes 1.50 %	Inv#-1010019	53.70
2012/09/01	Penalty - 2012 Current Taxes 1.50 %	Inv#-1011978	54.50
2012/10/01	Penalty - 2012 Current Taxes 1.50 %	Inv#-1013615	55.32
2012/11/01	Penalty - 2012 Current Taxes 1.50 %	Inv#-1015222	56.15
2012/12/01	Penalty - 2012 Current Taxes 1.50 %	Inv#-1016700	56.99
2013/01/01	Penalty - 2012 Tax Arrears 12.00 %	Inv#-1019819	462.79
2013/03/01	Penalty - 2012 Tax Arrears 5.00 %	Inv#-1025472	215.97
2013/05/17	2013 TAX LEVY	Inv#-1034707	3,657.05
2013/07/01	Penalty - 2013 Current Taxes 1.50 %	Inv#-1057189	54.86
2013/08/01	Penalty - 2013 Current Taxes 1.50 %	Inv#-1061425	55.68
2013/09/01	Penalty - 2013 Current Taxes 1.50 %	Inv#-1066322	56.51
2013/10/01	Penalty - 2013 Current Taxes 1.50 %	Inv#-1068085	57.36
2013/11/01	Penalty - 2013 Current Taxes 1.50 %	Inv#-1069771	58.22
2013/12/01	Penalty - 2013 Current Taxes 1.50 %	Inv#-1071294	59.10
2014/01/01	Penalty - 2013 Tax Arrears 12.00 %	Inv#-1074578	479.85
2014/01/01	Penalty - 2012 Tax Arrears 12.00 %	Inv#-1074579	544.24
2014/03/10	TAXSERVICE CHARGES	Inv#-1079756	295.00
2014/03/01	Penalty - 2013 Tax Arrears 5.00 %	Inv#-1081662	223.93
2014/03/01	Penalty - 2012 Tax Arrears 5.00 %	Inv#-1081663	253.98
2014/04/11	TAXSERVICE CHARGES-NOTIFICATION	Inv#-1083083	35.00

Account Balance			
Current	1 Year Arrears	2 Year & Up	Balance Due
.00	4,702.56	5,663.59	10,366.15

Messages: