

## Payment Options

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The following payment options are available:

**By mail:** Box 390, Legal, AB T0G 1L0 Payment must be postmarked on or before August 31 to avoid penalty.

**In person:** Legal Town Office, 5021 - 50 Street during regular office hours (Monday - Friday 8:30 a.m. - 12:00 p.m. and 12:30 p.m. - 4:30 p.m. unless otherwise posted). Payments accepted by cheque, cash or debit.

**Drop box:** Mail slot located at the entrance on the south side of the Town Office, 5021 - 50 Street, Legal, Alberta.

**Property taxes are due August 31 annually.**



A 10% penalty is applied on September 1 on any current outstanding amounts.

Another 15% penalty will be applied on January 1 on all amounts outstanding.

## Mortgage Company Payments

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If your mortgage payment includes property taxes, your mortgage company will receive a copy of the tax notice and you will receive the original. You are responsible for ensuring your taxes are paid.

Tax penalties will apply if your mortgage holder does not pay by August 31, 2021.



## Town of Legal

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5021 50 Street  
Box 390  
Legal, AB T0G 1L0

Phone: 780-961-3773  
Fax: 780-961-4133  
E-mail: [main@legal.com](mailto:main@legal.com)  
Website: [www.legal.ca](http://www.legal.ca)

**Connect with us!**



## Property Tax & Assessment Information

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2021

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**Property Tax Payments  
due August 31, 2021**



## How are my Property Taxes Calculated ?



**Municipal Property Taxes** are based on two factors:

1. The 2021 Operating Budget (passed by your Town Council)
2. Your Property Assessment Value

$$\text{Assessed Value} \times \text{Mill Rate}/1000 = \text{Your Municipal Taxes}$$

## Understanding Assessment & Taxes

*Your assessment is the estimated market value of a property as of July 1 of the previous year.*

The primary responsibility of the assessor is to determine the market value of every property in the Town of Legal.

The assessor does **not** set tax rates, or determine how much must be collected in annual taxes.

The assessment roll is a listing of all the properties located in the Town of Legal and their assessed values. The purpose of an assessment system is the equitable distribution of taxation for the purpose of paying for public services.

The Town uses the assessment roll to determine the tax rates that have to be set to raise the revenues required to operate the municipality.

## Understanding Property Taxes

### Municipal Property Tax:

Each year, Town Council identifies and reviews how much revenue is required to pay for municipal programs and services that are necessary to maintain and enhance the Town of Legal's essential services and standard of living. One of the revenue sources for any municipality in Canada is Property Taxes.

To ensure that all Town of Legal property owners pay their fair share of property taxes, the Town follows the guidelines established by the provincial government and uses a Property Assessment process.

By legislation, the Town collects only enough taxes to support its programs and services—it cannot collect more and cannot collect less.

### 2021 Property Tax Rate

*(Tax Rates have been multiplied by a factor of 1000)*

ASSESSMENT CLASS	RESIDENTIAL	NON-RESIDENTIAL	FARMLAND
MUNICIPAL RATE	7.7339	17.8144	7.7339
EDUCATION RATE	2.5968	3.8130	2.5968
SENIOR FOUNDATION RATE	0.0993	0.0993	0.0993
	10.4300	21.7267	10.4300



## Alberta School Foundation Fund & Senior Foundation Fund

The Town is legislated to collect and remit a fixed Education Tax amount and collect Senior Foundation Taxes from its property owners on behalf of the Province of Alberta. The Town of Legal has no control over establishing these tax rates. All residential and non-residential property owners pay education taxes, including people without children and senior citizens.

For more information on Provincial Education Property taxes, please contact the Alberta Education Property Tax Information line at (780) 422-7125

Ultimately, by paying your fair share of property taxes, you contribute to the financial stability of our community and supporting services such as:

- **Bylaw & Fire Protection**
  - **Road Maintenance**
  - **Sweeping & Snow clearing**
  - **Arena & Curling Facilities**
  - **Community & Family Programs,**
  - **Parks and Recreation**
  - **Neighborhood Infrastructure**
  - **Facilities Management**
  - **Planning & Development**
- and numerous other services provided to Residents here in the Town of Legal.