



Western Canada Property Tax

Property taxes are one of the largest expenses for many companies. High fixed costs and maintaining cash flow is tough enough without the risk of overpaying your property taxes. Unfortunately, overpaying is exactly what many businesses do. At Ryan, we strive to help companies minimize their costs, mitigate tax burdens, and make informed decisions that ultimately help their businesses grow and thrive.

Comprehensive Property Tax Services

Our Property Tax experts research and gather information to ensure properties are assessed fairly at market value. By focusing on thorough analysis, we review site-specific issues that can help minimize the tax owed on real property. Our services are designed to each client's specific needs and include:

- Serving as an expert witness, tax recharge allocations, energy linear and surface assessments, and tax bill payment and administration
- Identifying the best opportunities for review and reduction starting with preliminary assessment review and pre-roll consultations. If no solutions can be identified at this stage, we proceed with mediation during the Customer Review Period and filing level one appeals
- Establishing relationships with local assessment authorities in each municipality within Alberta, Manitoba, Saskatchewan as well as BC Assessment which assesses all properties in British Columbia

PROVINCE	ASSESSMENT CYCLE	OPPORTUNITY FOR APPEAL
Alberta	Annual (2021)	2021
British Columbia	Annual (2021)	2021
Manitoba	2-Year (2020-2023*)	2022
Saskatchewan	4-Year (2021-2024)	2021

**Due to COVID-19, the province of Manitoba has extended the assessment period for one year through to 2023, which means the next opportunity for appeals will be in 2022.*

PROCESS AND TIMELINE

September to December:

Pre-Roll Consultation Periods in AB/BC/SK

- Review the correctness and equity of your property tax assessment by comparing returned values to market data and assessments of similar properties
- Conduct proactive preliminary property reviews, including site inspections, detailed market research, and assessment analysis
- Engage in preliminary discussions with assessors for negotiations before the roll is finalized in December

January to March:

Appeal Deadlines for AB/BC/SK

- Identify tax relief measures granted through oversight in the valuation approach, municipal or provincial statutes, areas of exemptions, and other opportunities
- File Requests for Reconsideration, pleadings, and expert reports in accordance with the respective deadlines for assessment appeals
- Conduct a thorough review process which enables us to file smarter appeals, reducing filing fees and redundant administrative delays, achieving more effective negotiations and results
- Prepare and deliver formal recommendations, including analysis and reasoning prior to making any decision to move forward with the appeal process, ensuring you are informed and involved in decision-making
- Provide expert representation, including evidence submission and representation at tribunal hearings

**Due to Manitoba's assessment period extension, there is no opportunity for pre-roll negotiations or assessment reductions in 2021.*

The Ryan Advantage

Ryan's diverse staff of commercial real estate professionals are valuation experts in real estate, acting as your lead advocates for assessment appeals. No other firm can provide the same in-depth coverage and geographic scope. With more than 700 professionals dedicated exclusively to property tax, Ryan has the real-world experience and skills to provide the best in property tax management and mitigation services. Ryan's combination of consistent communication, combined with real-time access to the appeal and review status of your properties, provides a level of transparency not matched by any other firm.

The entire process is effectively and efficiently handled. As a firm we undertake a full spectrum of property tax activities. Using our industry-leading technology, clients have instant access to their portfolio data in real time. At Ryan, we understand the specific situation, needs, and priorities – and what is going to bring value to our client as a business and as a team. Working with Ryan as your property tax consultant will provide you with:

- More time and resources to focus on your core areas of business
- Valuable insight for informed decision making
- Transparency on assessed values and property taxes for your assets, allowing you to budget and forecast accordingly
- Accurate reports of your assets under management, including tax bills, making it easy for you to keep track of payments, avoid late fees, and identify areas of risk
- Potential reductions to your property tax liabilities, opportunities for savings, avoided taxes, and more capital
- Potential exemptions to items involved in your taxation and/or assessment
- Tax certainty – the reassurance that your assets are properly assessed, and you are not paying more than your fair share of taxes
- Expert opinions – as accredited experts in the real estate profession, our team can act as expert witnesses on behalf of your company, prepare comprehensive reports, supporting documents and testimonial before the assessment authority in court hearings

Ryan saved clients more than

\$2 MILLION

in filing and legal fees each assessment cycle by reaching out-of-court settlements or by making informed decisions not to appeal.

Ryan has reviewed more than

\$13.7

billion in real estate assessment values across Canada during the last assessment cycle, offering our clients certainty in their valuation.

Ryan obtained out-of-court agreements and settlements in

95%

of cases, reducing expert and legal fees which saves our client valuable time and money.



Commercial Buildings



Industrial Buildings



Hospitality



Social and Non-For-Profit Housing



Oil & Gas

Award-Winning Tax Services

For additional information

1.800.667.1600

ryan.com/canada