



2026 Assessment Information Request (AIR) Reference Guide

Please be advised there is a fee for submitting a 2026 Assessment Information Request (AIR). See page 7 for details.

The City of Calgary Assessment & Tax is governed by the *Municipal Government Act* (MGA) of the Province of Alberta and the Alberta Regulation 203/2017 Matters Relating to Assessment and Taxation Regulation (MRAT).

Section 299 of the MGA states that, *'An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive information prescribed by the regulations that is in the municipal assessor's possession at the time of the request, showing how the municipal assessor prepared the assessment of that person's property.'*

Section 300 of the MGA states that, *'An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the most recent assessment of any assessed property in the municipality of which the assessed person is not the owner.'*

Section 35 of MRAT further states that, *'Subject to subsection (4), on request of an assessed person under section 300 of the Act the municipality must, and on request of an assessed person under section 300.1 of the Act the provincial assessor must, provide the assessed person with a summary of the assessment...'*

Note: These sections, in full, of the MGA and MRAT are attached at the end of this reference guide.

ACCESS TO INFORMATION

Assessment & Tax provides a wealth of property and business assessment information pertaining to the current roll year on The City of Calgary Assessment & Tax website located at calgary.ca/assessment. In addition to the information provided on The City of Calgary Assessment website, Assessment & Tax also offers myTax website located at calgary.ca/myTax which is an online tool that offers expanded services to property and business owners with a helpful, convenient system. This online tool provides property and business owners with access to a variety of web tools and services to access and review current roll year assessment information so that they can conduct more in-depth assessment research using real estate market information, summary assessment information of other properties and/or businesses and more detailed information on their own property and/or business.

Assessed persons and their authorized agents are encouraged to explore both The City of Calgary Assessment website and myTax. For most property types there is sufficient information on these sources to compare property and business assessments.



2026 Assessment Information Request (AIR) Reference Guide

Requests for assessment information may only be made for the current 2026 assessment roll year as per section 32 of MRAT which states that, *'for the purposes of section 299 and 299.1 of the Act, the assessment of a person's property is limited to the assessment for the current taxation year.'*

AUTHORIZATION OF AGENCY

An individual or company is permitted to act as a representative or authorized agent for the assessed person in interactions associated with the administration of certain aspects of the *Municipal Government Act*. Authorization of agency is an annual process which requires a property and/or business owner to complete the online authorization of agency process each year for each property and/or business assessment account through the myTax service. Complete how-to information on this process is available on calgary.ca/myTax.

ASSESSMENT INFORMATION REQUEST (AIR) PROCESSES AVAILABLE

The City of Calgary administers the release of additional assessment information for the 2026 assessments through both an online form and a formal paper form process. The online Assessment Information Request (AIR) service is accessible through the myTax *online* tool for customers who own non-residential and multi-residential properties, and their authorized agents.

The formal paper process continues to exist and there are three (3) Assessment Information Request (AIR) forms:

- **2026 Property Assessment Information Request (PAIR) Form – Non-Residential/Multi-Residential:** This form is for an assessed person or their authorized agent to request, under section 299 of the MGA, information about how the assessor prepared the annual assessment of that person's **non-residential or multi-residential** property. This form is also for an assessed person or their authorized agent to request, under section 300 of the MGA, summary assessment information about any assessed comparable property in the municipality (to a maximum of 5 properties).
- **2026 Property Assessment Information Request (PAIR) Form – Single Residential:** This form is for an assessed person or their authorized agent to request, under section 299 of the MGA, information about how the assessor prepared the annual assessment of that person's **single residential** property. This form is also for an assessed person or their authorized agent to request, under section 300 of the MGA, summary assessment information about any assessed comparable single residential property in the municipality (to a maximum of 5 properties).



2026 Assessment Information Request (AIR) Reference Guide

Requests for additional assessment information **must** be submitted online or using an applicable paper AIR form. Any requests for additional assessment information received in other formats will not be accepted or processed.

TIMELINES

Assessment & Tax will respond to Assessment Information Requests (AIR) within 15 calendar days of the 'date of receipt' of the request. The 'date of receipt' is the date that Assessment & Tax receives the completed form.

Should the AIR be completed and submitted by an agent, the 'date of receipt' will be the latter of the date the completed AIR form is received by Assessment & Tax or the date Assessment & Tax confirms the agent has authorization of agency for the 2026 roll year for that account.

COMPLETING THE PAPER AIR FORMS

The following information has been provided to assist in completing the paper AIR forms:

FORM SECTION	REQUIRED INFORMATION	COMMENTS
SECTION A: Assessment Account Information		
1. Property Assessment Roll Number/ Assessment Business Identifier	<ul style="list-style-type: none"> The roll number/business identifier listed on the 2026 Assessment Notice 	<ul style="list-style-type: none"> Ensure accuracy when entering in the roll number/business identifier If the subject roll number or business identifier is incorrect, the request will be rejected
2. Property/Business Address	<ul style="list-style-type: none"> The address listed on the 2026 Assessment Notice for the roll number/business identifier entered in Section A-1 	<ul style="list-style-type: none"> If the address is incorrect and does not match the roll number/business identifier entered in Section A-1, the request will be rejected
3. Name of the Assessed Person	<ul style="list-style-type: none"> The assessed person as named on the 2026 Assessment Notice for the roll number/business identifier entered in Section A-1 	<ul style="list-style-type: none"> If the name of the assessed person is different than what is listed on the 2026 Assessment Notice, then the AIR will be rejected
4. Is the Requester the:	<ul style="list-style-type: none"> Check Assessed Person/Assessed Person/Business Owner or Agent 	<ul style="list-style-type: none"> If the assessed person/business owner, complete Section B If the agent, complete Section C



2026 Assessment Information Request (AIR) Reference Guide

SECTION B: Assessed Person Information (if the requester is NOT the assessed person, this section must be completed)		
5. Requester Contact Name	<ul style="list-style-type: none"> Name of the requester if different from the name of the assessed person 	
6. Requester Contact Telephone Number	<ul style="list-style-type: none"> Telephone number (including area code) of the requester identified in Section B-5 	
SECTION C: Agent Information (if the requester is an agent, this section must be completed)		
7. Agent Name	<ul style="list-style-type: none"> Name of the authorized individual or group representing the assessed person 	
8. Agent Contact Name	<ul style="list-style-type: none"> Name of the authorized individual making the request 	
9. Agent Contact Telephone Number	<ul style="list-style-type: none"> Telephone number (including area code) of the authorized individual identified in Section C-8 	
10. Agent authorized by assessed person?	<ul style="list-style-type: none"> Check yes or no 	<ul style="list-style-type: none"> If yes, this indicates that the assessed person has enrolled their agent through the online authorization of agency process for the 2026 roll year If checked yes, but the assessed person has not in fact enrolled their agent through the online authorization of agency process for the 2026 roll year, the AIR will be denied If no, the AIR will be denied
SECTION D: Preferred Method of Delivery		
11. Preferred method of delivery:	<ul style="list-style-type: none"> Check e-mail, mail or pick-up. 	<ul style="list-style-type: none"> If the e-mail or mailing address is invalid or illegible, the requester or agent will be called at the telephone number provided



2026 Assessment Information Request (AIR) Reference Guide

	<ul style="list-style-type: none"> Depending on the method selected provide a valid e-mail address or valid mailing address 	<ul style="list-style-type: none"> If pick up, the requester will be asked to show photo identification
SECTION E: Information Requested		
12. Do you require information on which of the following 2026 Residential Property/Property/Business Assessment roll types	<ul style="list-style-type: none"> Check Annual, Amended or Supplementary 	
13. Do you require the Assessment Explanation Supplement (AES)/Property Detail Report on the assessment for the property/business assessment for the roll number/business identifier in Section A-1?	<ul style="list-style-type: none"> Check yes or no 	<ul style="list-style-type: none"> An AES/Property Detail Report provides a summary of the assessment including a description of the parcel and any improvements, approach to value used, valuation date, condition date, key factors, components and variables of the valuation model applied in preparing the assessment etc. An AES may also be referred to as calculation report or pro-forma in other assessment jurisdictions If the AES/Property Detail Report is available online or through the online process, there is a \$50 fee if requested through this form.

<p>14. Do you require an AES/Property Summary Report on the annual assessment of other comparable assessed properties/businesses in the municipality? Please list the roll numbers/business identifiers for the properties/businesses below (<i>maximum of 5</i>)</p>	<ul style="list-style-type: none"> • Enter the roll numbers/business identifiers. • If requesting comparable Property Summary Reports, ensure the roll numbers are for <i>residential</i> properties only 	<ul style="list-style-type: none"> • Each property/business account is entitled to a maximum of 5 comparable property/business identifier requests • If a comparable roll number/business identifier is incorrect, a record for that account will not be provided • If the AES/Property Summary Report is available online or through the online process, there is a \$50 fee if requested through this form.
<p>15. Do you require <i>Additional Information</i> for the property assessment roll number in Section A-1? (<i>2026 Property Assessment Information Request (PAIR)/2026 Residential Property Assessment Information Request (PAIR) only</i>)</p>	<ul style="list-style-type: none"> • Check yes or no 	<ul style="list-style-type: none"> • If yes, the additional information package will include Assessment Requests for Information (ARFI), sales ARFI, subject photos, account correspondence, and appraisals that were available to the Assessor at the time the Assessment was prepared for the property assessment roll number in Section A-1 • There is a \$100 fee to supply <i>Additional Information</i>.
<p>16. Do you require a Calgary Market Trends /Residential Valuation Model Profile for the property assessment roll number in Section A-1? (<i>2026 Property Assessment Information Request (PAIR)/2026 Residential Property Assessment Information Request (PAIR) only</i>)</p>	<ul style="list-style-type: none"> • Check yes or no 	<ul style="list-style-type: none"> • Calgary Market Trends document replaces the Assessment Information Package for non-residential / multi-residential properties. • If yes, the applicable roll year information package/profile will be provided. The package/profile will disclose additional assessment information to show how the assessor prepared the assessment of the property assessment roll number in Section A-1



2026 Assessment Information Request (AIR) Reference Guide

SECTION F: Acknowledgement and Certification		
Printed Name of Signatory Person and Title	<ul style="list-style-type: none"> The printed name and title of the assessed person, the authorized signatory for the assessed person or the authorized agent 	<ul style="list-style-type: none"> If the form is submitted without the printed name of the signatory person then the AIR will be rejected
Signature of Assessed Person/ Authorized Agent	<ul style="list-style-type: none"> Signature of the assessed person, the authorized signatory for the assessed person or the authorized agent 	<ul style="list-style-type: none"> Ensure this section read in full before signing If the form is submitted without the signature of the assessed person, the authorized signatory for the assessed person or the authorized agent then the AIR will be rejected
Date	<ul style="list-style-type: none"> Date signed 	<ul style="list-style-type: none"> If the form is submitted without the date of the signature the AIR will be rejected

All parts of the AIR form must be completed, as instructed. Illegible, inaccurate, or incomplete forms will be rejected, and the requester will be notified of the reason for rejection.

The completed form should be submitted to ABU using one of the following methods:

Mail: The City of Calgary Assessment & Tax (#8002) P.O. Box 2100, STN M Calgary AB T2P 2M5	Email: assessmentaoa@calgary.ca
--	--



2026 Assessment Information Request (AIR) Reference Guide

Fees

Fees administered for requests are set out in Report C2022-1051, as approved by Council in accordance with the User Fee Policy (CP2024-02).. The following outlines the administration of fees:

Request Process	Form Name	Administrative Form Fee	Additional Information Fee	Calgary Market Trends / Residential Valuation Model Profile Fee
Online	Online Assessment Information Request (AIR)	Free	\$100	N/A
Paper	Property Assessment Information Request (PAIR) <i>Single Residential</i>	\$50 – if information is available online or available through online request	\$100	Free
	Property Assessment Information Request (PAIR) <i>Non-Residential/Multi-Residential</i>	\$50 – if information is available online or available through online request	\$100	Free

The invoices for the fees are mailed quarterly.

If you require any further information in regard to Assessment Information Requests or have any questions in regard to completing the online or paper AIR forms that have not been answered in this reference guide, please email at assessmentaoa@calgary.ca or call 311,

myTax - www.calgary.ca/myTax



Municipal Government Act (MGA)

Access to municipal assessment record

299(1) *An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive information prescribed by the regulations that is in the municipal assessor's possession at the time of the request, showing how the municipal assessor prepared the assessment of that person's property.*

(2) *Subject to subsection (3) and the regulations, the municipality must comply with a request under subsection (1).*

Access to summary of assessment

300(1) *An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the most recent assessment of any assessed property in the municipality of which the assessed person is not the owner.*

(2) *For the purposes of subsection (1), a summary of the most recent assessment must include the following information that is in the municipal assessor's possession or under the municipal assessor's control at the time of the request:*

- (a) A description of the parcel of land and any improvements, to identify the type and use of the property;*
- (b) The size and measurements of the parcel of land;*
- (c) The age and size or measurement of any improvements;*
- (d) The key attributes of any improvements to the parcel of land;*
- (e) The assessment value and any adjustments to the assessed value of the parcel of land;*
- (f) Any other information prescribed or otherwise described in the regulations.*

(3) *The municipality must, in accordance with the regulations, comply with a request under subsection (1) if it is satisfied that the necessary confidentiality will not be breached.*



Matters Relating to Assessment and Taxation Regulation (AR 203/2017)

Part 7 – Transitional Provision and Coming into Force

39(1) *In this section,*

- (a) *“assessment” includes a reassessment;*
- (b) *“former regulation” means the Matters Relating to Assessment and Taxation Regulation (AR 220/2004).*

(2) *Part 5.1 of the former regulation applies to information respecting assessment prepared in respect of the 2010 to 2018 taxation years and Part 6 of this Regulation applies to information respecting assessment prepared in respect of the 2019 and subsequent taxation years.*

Matters Relating to Assessment and Taxation Regulation (AR 203/2017)

Part 6 – Assessments and Assessment Information

Definitions

31 *In this part:*

- (a) *‘Coefficient’ means a number that represents the quantified relationship of each variable to the assessed value of a property when derived through a mass appraisal process.*
- (b) *‘Factor’ means the property characteristic that contributes to a value of a property.*
- (c) *‘Valuation model’ means the representation of the relationship between the property characteristics and their value in the real estate marketplace using a mass appraisal process.;*
- (d) *‘Variable’ means a quantitative or qualitative representation of a property characteristic used in a valuation model.*

Assessment Record

32 *For the purposes of section 299 and 299.1 of the Act, the assessment of a person’s property is limited to the assessment for the current taxation year.*



2026 Assessment Information Request (AIR) Reference Guide

Prescribed assessment information

33 (1) *The following information is prescribed as the information that a municipality, on receiving a request under section 299(1) of the Act, must let an assessed person see or receive in respect of an assessment of that person's property, if the information is in the municipal assessor's possession at the time of the request.*

- (a) All documents, records, and other information in respect of that property*
- (b) Descriptors and codes for variables used in the valuation model that was applied to the property,*
- (c) Where there is a range of descriptors or codes for a variable, the range and what descriptor and code was applied to the property, and*
- (d) Any adjustments that were made outside of the value of the variables used in the valuation model that affect the assessment of the property.*

(3) *Information prescribed in subsection (1) or (2) does not include coefficients.*

Form and time for providing prescribed assessment information

34 (1) *Subject to subsection (4), a municipality or the provincial assessor must provide the information prescribed in section 33(1) or (2) to the assessed person in one of the following manners:*

- (a) In hard-copy form with the assessment notice for the property.*
- (b) In hard-copy form without the assessment notice for the property.*
- (c) Through an internet website that is readily accessible to the assessed person.*

(2) *The municipality or the provincial assessor must provide the summary of the assessment to the assessed person within 15 days of receiving the request under section 299 or 299.1 of the Act, as the case may be.*

(3) *Provision of the prescribed information in a manner set out in subsection (1)(a) or (c) is deemed to have met the requirements of the subsection (2).*

(4) *If a municipality or the provincial assessor does not provide the prescribed information in a manner set out in subsection (1), the municipality or provincial assessor must make reasonable arrangements to let the assessed person see the information at the municipality's or provincial assessor's office within 15 days of the request.*



2026 Assessment Information Request (AIR) Reference Guide

Access to Summary of Assessment

35(1) *Subject to subsection (4), on request of an assessed person under section 300 of the Act, the municipality must, and on request of an assessed person under section 300.1 of the Act the provincial assessor must, provide the assessed person with a summary of the assessment in one of the following manners:*

- (a) In hard-copy form with the assessment notice for the property;*
- (b) In hard-copy form without the assessment notice for the property;*
- (c) Through an internet website that is readily accessible to the assessed person.*

(2) *A municipality or the provincial assessor must provide the prescribed information to the assessed person within 15 days of receiving a request for the information under section 300 or 300.1 of the Act, as the case may be*

(3) *Provision of a summary of the assessment for an assessed property in a manner set out in subsection (1)(a) or (c) is deemed to have met the requirements of subsection (2).*

(4) *If a municipality or the provincial assessor does not provide a summary of the assessment for an assessed property in a manner set out in subsection (1), the municipality or provincial assessor must make reasonable arrangements to let the assessed person see the summary at the municipality's or the provincial assessor's office a within 15 days of the request.*

(5) *The 15-day period referred to in subsection (2) applies only in respect of a summary of the assessment for the first 5 assessed properties requested by an assessed person in any given year.*