

# Guide to Municipal Dashboards

- Municipal Measurement Index (MMI)
- Municipal Indicators (MI)
- Financial Indicator Graphs (FIG)



**Guide to Using SAS Visualizations for  
Municipal Measurement Index (MMI)  
Municipal Indicators (MI)  
Financial Indicator Graphs (FIG)**  
Municipal Affairs  
March 2020

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# Table of Contents

SAS Report Viewer .....	4
Municipality Measurement Index Value .....	5
Municipality Measurement Index (MMI) .....	6
MMI Main Screen.....	6
Municipality Selection Screen .....	7
Indicator Screen.....	8
Municipal Indicators (MI) .....	9
MI Main Screen.....	10
Financial Indicator Graphs (FIG) .....	10
FIG Main Screen.....	11
FIG Indicator Screen.....	12
MMI and FIG Indicators Explained .....	12
Contact .....	16

## SAS Report Viewer

The SAS Visual Analytics (SAS VA) Report Viewer is a web based application that Municipal Affairs has adopted in order to share financial and statistical data for all Alberta municipalities. At this time, there are three publically available dashboards for individuals who are interested in data that has been collected by Municipal Affairs:

- [Municipality Measurement Index \(MMI\)](#)
  - [Open MMI Dashboard](#)
- [Municipal Indicators \(MI\)](#)
  - [Open MI Dashboard](#)
- [Financial Indicator Graphs \(FIG\)](#)
  - [Open FIG Dashboard](#)

This short guide will give you an overview of the three dashboards and their basic functions and capabilities.

### System Requirements

The SAS VA Report Viewer is best viewed using Google Chrome on a laptop or desktop device.

## Municipality Measurement Index Value

Alberta has variety municipal types including rural (Municipal Districts, Improvement Districts, Specialized Municipalities) and urban (Cities, Towns, Villages, Summer Villages).

In order to facilitate a meaningful comparison across all municipal jurisdictions, Municipal Affairs has developed the Municipal Measurement Index Value. This numerical value is based on the relationship between population, equalized assessment and the geographical area of a municipality, and is calculated based on the best available information at that time. Therefore, it is possible that changes to the index value can occur if either the population, equalized assessment or geographical area of the municipality changes.

Unlike other indexes, such as the Consumer Price Index (CPI), a higher value does not necessarily translate into how a municipality performs. Rather, the index value allows for a more meaningful comparison across municipal jurisdictions. Thus, the closer the index value is among municipalities, the better the comparison that will result.

Municipal Affairs recommends selecting municipalities within **+/-10** for the best comparison. If a municipality index value appears as a dot “.” it means that the municipality has had a name/status change or has not submitted the required annual reporting documents for that particular year.

To find your Municipalities Index Value, simply click the [Municipality Index](#)

	2019	2018	2017	2016	2015	2014
	<i>Municipality Index</i> ▼	<i>Municipality Index</i>	<i>Municipality Index</i>	<i>Municipality Index</i>	<i>Municipality Index</i>	<i>Mu</i>
Brazeau County	99	99	100	99	99	
Northern Sunrise County	99	99	100	100	101	
Ponoka County	99	99	99	99	99	
Woodlands County	99	99	100	99	99	
Camrose County	98	98	98	97	97	
City of Airdrie	98	98	98	98	97	
City of Medicine Hat	98	98	98	98	98	
Clear Hills County	98	97	98	98	97	
Lac Ste. Anne County	98	98	98	98	98	
Lethbridge County	98	98	98	98	98	
Municipal District of Taber	98	98	98	99	98	
City of St. Albert	97	97	97	96	96	
County of St. Paul No. 19	97	97	97	96	96	
Municipal District of						

# Municipality Measurement Index (MMI)

The Municipality Measurement Index (MMI) is a tool that allows municipalities, along with Municipal Affairs, to track the progress and performance of a municipality based on information provided through their annual reporting documents. Refreshed on a bi-weekly basis, the MMI dashboard includes a number of dynamic, customizable visualizations allowing Albertans the opportunity to not only view their municipality's results, but also compare their municipality's results with other Alberta municipalities.

A municipality index value is used as a means to provide meaningful comparison across all municipalities and municipal types. It is recommend selecting municipalities within **+/- 10** for the best comparison.

To begin, click on the 'Select Municipalities to Compare Here ...' box on the top left the Main Screen, this will open the [Municipality Selection Screen](#).

## MMI Main Screen

**Select Municipalities to Compare Here ...**

**Description of report: please read first**

**Measurement indicators; select to compare chosen municipalities**

Municipality Measurement Index (MMI)

The Municipality Measurement Index (MMI) dashboard is an online tool that allows the public to view financial and statistical data across municipal jurisdictions. A [Municipality Index](#) is generated for a meaningful comparison across municipalities based on [equalized assessment](#), [population](#), and a municipality's geographic area.

**To start**, click on the drop down menu above to select your municipality. You can refine your search by selecting the year, municipality type, and the municipalities you want to compare; and click **Apply**. The municipalities shown will be based on the combination of your selection of all the fields.

For the best comparisons we recommend to select municipalities within **±10** of your municipality's [index](#) number. For the best experience, we recommend to use the **maximized view** for each indicator below by clicking the "four arrows" icon on the top right of the pop-up window.

<p><b>Residential Tax Rate</b></p> <p><i>This graph will show the amount of tax payable per thousand of dollars of property assessment for residential properties within a municipality.</i></p>	<p><b>Non Residential Tax Rate</b></p> <p><i>This graph will show the amount of tax payable per thousand of dollars of property assessment for non-residential properties within a municipality.</i></p>	<p><b>Municipal Tax Levy</b></p> <p><i>This section shows an approximation of what residents and businesses pay towards the municipal portion of their tax bill. This does not include taxes collected for schools and seniors lodgings as they are collected by the province. You can change the amount of assessment to see how it affects property taxes.</i></p>	<p><b>Composition of Assessment</b></p> <p><i>By clicking here, you can see what percentage of a municipality's total assessment come from residential, non-residential, and farmland properties.</i></p>
<p><b>Municipal Debt Per Capita</b></p> <p><i>This section allows you to compare municipal debt, both short- and long-term. Figures come from dividing debt by population. Debt that is held for more than a year is considered long-term.</i></p>	<p><b>Long-Term Debt - Debt Limit Ratio</b></p> <p><i>To compare the long term debt between communities, choose the communities and click here. The results will show the amount of debt the municipality has compared to how much it can still borrow.</i></p>	<p><b>Revenue and Expenses Per Capita</b></p> <p><i>All municipalities have both revenues and expenses. This tool will let you see the total revenue and expenses of a municipality divided by the municipality's population.</i></p>	<p><b>Accumulated Surplus Per Capita</b></p> <p><i>By clicking here, you can see the financial resources (both cash and non-cash) that a municipality has available, per person, to provide future services.</i></p>

**Future Visualization:**  
 - Level of Municipal Services  
 - Business Indicators

**Other Online Resources:**  
[Audited Financial Statements and Tax Rate Bylaws](#)   [Municipal Financial and Statistical Data](#)   [Municipal Performance Indicator Reports](#)

Datasets are refreshed on a bi-weekly basis. If you have any questions or comments regarding the report, please email us at [lgs.update@gov.ab.ca](mailto:lgs.update@gov.ab.ca).

## Municipality Selection Screen

Municipalities shown are based on the combination of fields that are selected. For example, if you select ‘Town’ as the municipality type, but do not specify a town by checking one in the municipality list, then all towns will be displayed.

To ensure that you are viewing the most comparable municipalities, please make sure that you choose municipalities with a municipality index number within **-10 to +10** of each other. For example, if your municipality’s Municipal Index number is 49, a more meaningful analysis will result if you choose to compare a municipality where the index value is 59 (+10 points higher) than if you were to choose a municipality whose Municipality Index number was 90.

Once you are satisfied with your selection click **“Apply”**

*To reset these filters at any time, simply click on the **“Select your Municipality”** drop down and click **“Release”** then **“Reset”** (top right), this will reset the report filters.*



The report filters that you selected will carry forward when you select on any of the following indicators.

<p><b>Residential Tax Rate</b></p> <p><i>This graph will show the amount of tax payable per thousand of dollars of property assessment for residential properties within a municipality.</i></p>	<p><b>Non Residential Tax Rate</b></p> <p><i>This graph will show the amount of tax payable per thousand of dollars of property assessment for non-residential properties within a municipality.</i></p>	<p><b>Municipal Tax Levy</b></p> <p><i>This section shows an approximation of what residents and businesses pay towards the municipal portion of their tax bill. This does not include taxes collected for schools and seniors lodgings as they are collected by the province. You can change the amount of assessment to see how it affects property taxes.</i></p>	<p><b>Composition of Assessment</b></p> <p><i>By clicking here, you can see what percentage of a municipality’s total assessment come from residential, non-residential, and farmland properties.</i></p>
<p><b>Municipal Debt Per Capita</b></p> <p><i>This section allows you to compare municipal debt, both short- and long-term. Figures come from dividing debt by population. Debt that is held for more than a year is considered long-term.</i></p>	<p><b>Long-Term Debt - Debt Limit Ratio</b></p> <p><i>To compare the long term debt between communities, choose the communities and click here. The results will show the amount of debt the municipality has compared to how much it can still borrow.</i></p>	<p><b>Revenue and Expenses Per Capita</b></p> <p><i>All municipalities have both revenues and expenses. This tool will let you see the total revenue and expenses of a municipality divided by the municipality’s population.</i></p>	<p><b>Accumulated Surplus Per Capita</b></p> <p><i>By clicking here, you can see the financial resources (both cash and non-cash) that a municipality has available, per person, to provide future services.</i></p>

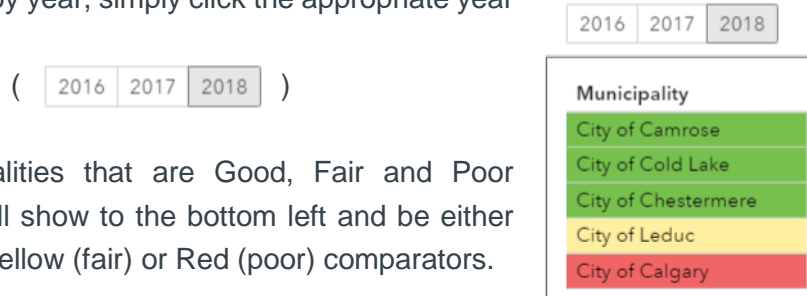
By clicking on one of the indicators, the [Indicator Screen](#) will display.

## Indicator Screen

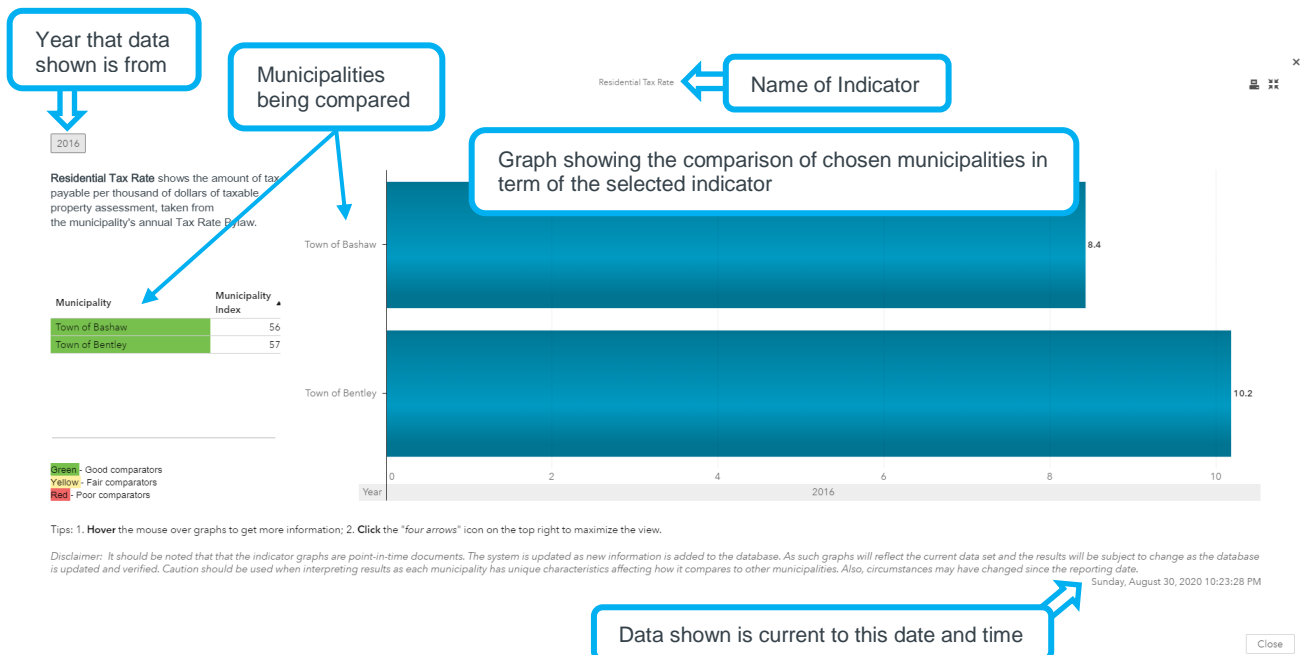
In the upper right-hand corner of this screen, you will find “Print” and “Maximize”.

- To “Print” the indicator results, click the print icon (  )
- To “Maximize” the indicator results screen, click the maximize icon (  )

To view results by year, simply click the appropriate year



Those municipalities that are Good, Fair and Poor comparators, will show to the bottom left and be either Green (good), Yellow (fair) or Red (poor) comparators.



The screenshot shows the Indicator Screen for the Residential Tax Rate indicator. Annotations include:

- Year that data shown is from:** Points to the 2016 year selector.
- Municipalities being compared:** Points to the list of municipalities (Town of Bashaw and Town of Bentley).
- Name of Indicator:** Points to the Residential Tax Rate label.
- Graph showing the comparison of chosen municipalities in term of the selected indicator:** Points to the horizontal bar chart showing values of 9.4 for Town of Bashaw and 10.2 for Town of Bentley.
- Data shown is current to this date and time:** Points to the timestamp: Sunday, August 30, 2020 10:23:28 PM.

**Residential Tax Rate** shows the amount of tax payable per thousand of dollars of taxable property assessment, taken from the municipality's annual Tax Rate Bylaw.

Municipality	Municipality Index
Town of Bashaw	56
Town of Bentley	57

**Green** - Good comparators  
**Yellow** - Fair comparators  
**Red** - Poor comparators

Tips: 1. **Hover** the mouse over graphs to get more information; 2. **Click** the "four arrows" icon on the top right to maximize the view.

Disclaimer: It should be noted that the indicator graphs are point-in-time documents. The system is updated as new information is added to the database. As such graphs will reflect the current data set and the results will be subject to change as the database is updated and verified. Caution should be used when interpreting results as each municipality has unique characteristics affecting how it compares to other municipalities. Also, circumstances may have changed since the reporting date.

Sunday, August 30, 2020 10:23:28 PM



To view the results of the same chosen municipalities on a different indicator, close the page (by clicking the “x” in the top left, or  in the bottom right) and select a new indicator from the [main screen](#). To create an entirely new search, open the [Municipality Selection Screen](#) and “Reset”-“Release” and update your search criteria.

## Municipal Indicators (MI)

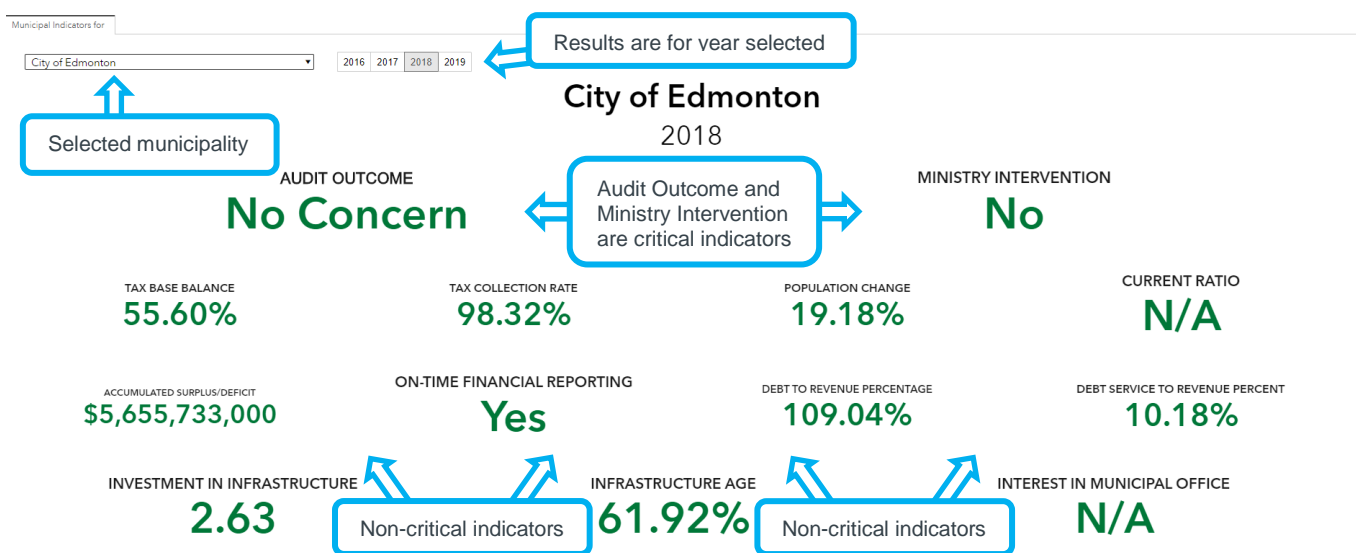
The Municipal Indicator dashboard uses a broad range of data collected by Municipal Affairs, including financial, governance and community indicators that are derived from information provided by:

- Alberta municipalities, annually, through audited Financial Statements and Financial Information Returns;
- Municipal election results collected in accordance with the *Municipal Government Act* (MGA) and the *Local Authorities Election Act*;
- Municipal population data as published in the annual Municipal Affairs Population List; and
- A count of instances whereby the Minister was required to intervene because a municipality was operating in contravention of the MGA.

The results of the thirteen indicators, sorted by year, can easily be displayed within the MI dashboard. Results noted in “green” are acceptable, those results noted in “red” indicate that the municipality failed to meet the minimum benchmark. If the result of an indicator is listed as N/A, then the municipality has been excused from reporting on it. If the majority of indicators are listed as N/A, then that means the municipality you have selected has not submitted their reporting for the specified year.

To choose your municipality, simply select the full name from the drop down list located in the top left corner of the main screen. For a short description of each indicator, hover the cursor over the indicator you are curious about and a dialogue box will appear.

## MI Main Screen



Note: The Municipal Indicator Dashboard uses a broad range of data collected by Municipal Affairs; and includes financial, governance and community inputs that are derived from information provided by municipalities through their audited financial statements, municipal election results, population affidavits as well as a count of instances whereby the Minister was required to intervene.

Each indicator has a defined benchmark. If a municipality fails to achieve that benchmark, the values are displayed in "red." A value of "N/A" means the municipality has been excluded from that indicator. A municipality is deemed to be "at risk" if it triggers one critical indicator (Audit Outcome or Ministry Intervention) or three or more of the remaining eleven non-critical indicators. For detailed information regarding indicators and results, please refer to the annual [Municipal Indicator Results](#).

Monday, August 31, 2020 08:50:28 AM

If you would like more detailed information, please visit

<https://open.alberta.ca/publications/municipal-indicator-results> to view a copy of the complete Municipal Indicator Result report along with the responses from those municipalities that triggered.

## Financial Indicator Graphs (FIG)

The Financial Indicator Graphs (FIG) is an upgraded version of the static pdf reports previously made available to municipal administration and councils, and serves as an important supplement to the Alberta Municipality Measurement Index (MMI). The Financial Indicator Graphs provide the opportunity for Albertans to explore the municipal financial information over time while comparing to the minimum, median and maximum of the same municipal type.

The FIG is a series of graphs, provided by municipal function that can be a useful tool in assisting municipal council and administration when making important operational

decisions. These graphs can also be a valuable resource to residents who are seeking more information regarding their municipality's finances.

To begin, type the name of your municipality in the “**Enter Municipality Name**” dialog box to the top left of the screen, and click on your municipality. Once your municipality is selected, you may choose any of the indicators underlined in blue.

## FIG Main Screen

The screenshot shows the FIG Main Screen interface. At the top left, there is a search bar labeled "Enter Municipality Name..." with a blue arrow pointing to it from a callout box that says "Select municipality". Below the search bar are two links: "Financial Indicator Graphs (FIG)" and "Glossary". A text box below the links explains the purpose of the FIG and provides instructions: "The Financial Indicator Graphs (FIG) serves as an important supplement to the [Alberta Municipality Measurement Index \(MMI\)](#). These graphs provide the opportunity for Albertans to explore a municipality's financial information over time, while comparing it to the minimum, median and maximum of the same municipal type. To begin, type the name of your municipality in the **Enter Municipality Name** dialog box to the top left of the screen, and click on your municipality. Once your municipality is selected, you may choose any of the indicators underlined in blue." Below this text box is a grid of six categories, each with a list of indicators. A blue bracket at the bottom of the grid points to a callout box that says "Specific indicators to choose from".

Enter Municipality Name... [Select municipality](#)

Financial Indicator Graphs (FIG) | [Glossary](#)

The Financial Indicator Graphs (FIG) serves as an important supplement to the [Alberta Municipality Measurement Index \(MMI\)](#). These graphs provide the opportunity for Albertans to explore a municipality's financial information over time, while comparing it to the minimum, median and maximum of the same municipal type.

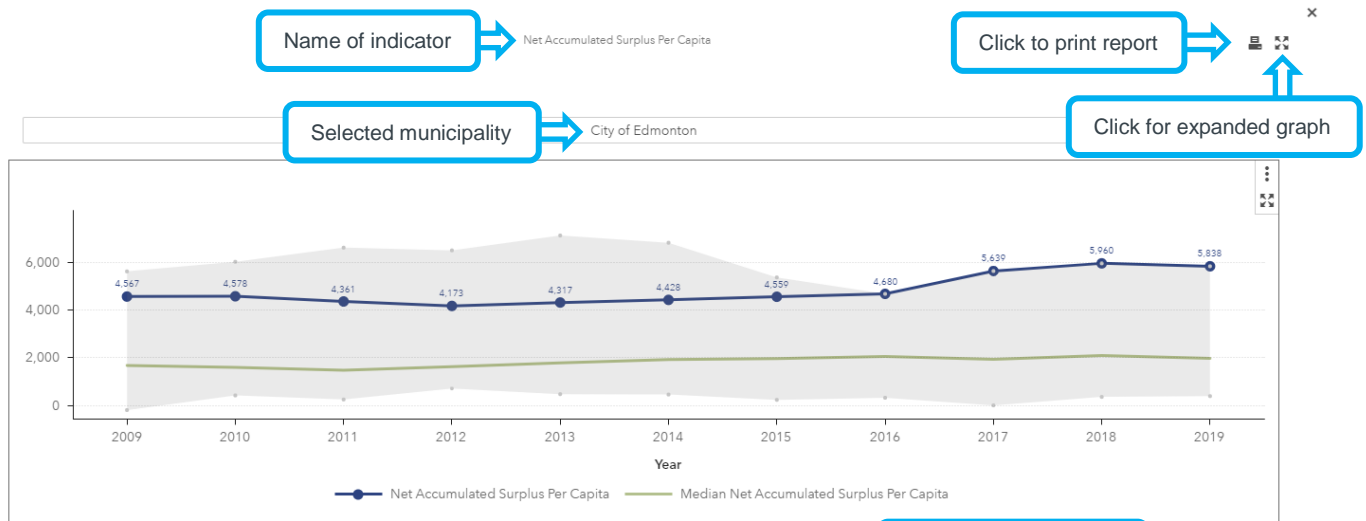
To begin, type the name of your municipality in the **Enter Municipality Name** dialog box to the top left of the screen, and click on your municipality. Once your municipality is selected, you may choose any of the indicators underlined in blue.

<b>Residential</b> <ul style="list-style-type: none"><li><a href="#">Municipal Tax Rate</a></li><li><a href="#">Equalized Tax Rate</a></li><li><a href="#">Percentage of Total Assessment</a></li></ul>	<b>Non Residential</b> <ul style="list-style-type: none"><li><a href="#">Municipal Tax Rate</a></li><li><a href="#">Equalized Tax Rate</a></li><li><a href="#">Percentage of Total Assessment</a></li></ul>	<b>Financial</b> <ul style="list-style-type: none"><li><a href="#">Long Term Debt</a></li><li><a href="#">Long Term Debt Per Capita</a></li><li><a href="#">Net Accumulated Surplus Per Capita</a></li></ul>
<b>Revenue Sources (per capita)</b> <ul style="list-style-type: none"><li><a href="#">Municipal Property Taxes</a></li><li><a href="#">Sales and User Charges</a></li><li><a href="#">Government Transfers</a></li><li><a href="#">Revenue Types (all)</a></li></ul>	<b>Per Capita Expenditures</b> <ul style="list-style-type: none"><li><a href="#">Salaries, Wages and Benefits</a></li><li><a href="#">Contracted and General Services</a></li><li><a href="#">Materials, Goods, Supplies and Utilities</a></li><li><a href="#">Interest and Banking</a></li><li><a href="#">Amortization of Tangible Capital Assets</a></li><li><a href="#">Expenditure Types (all)</a></li></ul>	<b>Per Capita Expenditures (by Government Function)</b> <ul style="list-style-type: none"><li><a href="#">General Government</a></li><li><a href="#">Protective Services</a></li><li><a href="#">Transportation</a></li><li><a href="#">Environment</a></li><li><a href="#">Recreation</a></li><li><a href="#">All Functions</a></li></ul>

If you have any questions or comments regarding the report or data accuracy, please email us at [lgs.update@gov.ab.ca](mailto:lgs.update@gov.ab.ca).

[Specific indicators to choose from](#)

## FIG Indicator Screen



Net Accumulated Surplus Per Capita are the financial assets, measured in dollars per person, that a municipality has to provide future services.

Tips: 1. Hover the mouse over graphs to get more information; 2. Click the "four arrows" icon on the top right to maximize the view.

Note: 1. The shaded area indicates the maximum and minimum of the same municipal type, for example, all cities, or all villages. The median (green line) is the middle number in a sorted list of numbers; it is often used when there are outliers that might skew the average.

2. Examples of net accumulated surplus include money in the bank, money that is owed to the municipality, and money that is reserved for a specific purpose or project.

Close

## MMI and FIG Indicators Explained

Each indicator is intended to measure a specific aspect of the municipality's financial performance. A municipality may have unique circumstances or alternative strategies that justify a difference from other municipalities. The MMI and FIG share many of the indicators in the table. The MMI focuses on a cross-municipality comparison, while the FIG illustrates changes within a single municipality over time.

Indicator and Description	Calculation
<p><b>Residential Equalized Tax Rate</b> <sup>(1) (2)</sup></p> <p>An approximate tax rate for residential and farmland properties in the municipality based on <u>equalized assessment</u>* rather than live</p>	$\frac{\text{Residential and farmland property taxes}}{\text{Residential equalized assessment}}$

Indicator and Description	Calculation
<p>assessment. Equalized assessment eliminates specific market factors allowing for a more realistic comparison between municipalities.</p>	
<p><b><i>Non Residential Equalized Tax Rate</i></b> <sup>(1) (2)</sup></p> <p>An approximate tax rate for non-residential properties in the municipality based on equalized assessment rather than live assessment. Equalized assessment eliminates specific market factors allowing for a more realistic comparison between municipalities.</p>	$\frac{\text{Non Residential property taxes}}{\text{Residential equalized assessment}}$
<p><b><i>Municipal Tax Levy</i></b> <sup>(1)</sup></p> <p>An approximation of the actual amount of (general) municipal taxes levied on a property (residential or non-residential) in the municipality given its assessed value. The dynamic assessment slider allows the user to choose an assessed property value to better reflect their property.</p>	$\begin{aligned} &\text{General residential municipal tax rates} \\ &\quad \times \text{Assessed property value} \\ \\ &\text{General non residential municipal tax rates} \\ &\quad \times \text{Assessed property value} \end{aligned}$
<p><b><i>Composition of Assessment</i></b> <sup>(1) (2)</sup></p> <p>The proportion of a municipality's equalized assessment of residential, farmland, and non-residential properties. The composition of equalized assessment shows the diversity in municipality assessment sources.</p>	$\frac{\text{Residential equalized assessment}}{\text{Total equalized assessment}}$ $\frac{\text{Farmland equalized assessment}}{\text{Total equalized assessment}}$

Indicator and Description	Calculation
<p>FIG includes two of the three assessments: <i>Residential</i> and <i>Non Residential</i>, displayed as a Percentage of Total Equalized Assessment.</p>	$\frac{\text{Non Residential equalized assessment}}{\text{Total equalized assessment}}$
<p><b>Municipal Debt Per Capita</b> <sup>(1) (2)</sup></p> <p>The current and long term municipal liabilities per capita. Long term debt is debt held for longer than a year.</p> <p>FIG includes only <i>Long Term Municipal Debt Per Capita</i>.</p>	$\frac{\text{Current and other liabilities}}{\text{Population}^{(3)}}$ $\frac{\text{Long term debt}}{\text{Population}^{(3)}}$
<p><b>Long Term Debt - Debt Limit Ratio</b> <sup>(1) (2)</sup></p> <p>The portion of the municipality's long term debt as a percentage of the regulated limit.</p>	$\frac{\text{Long term debt}}{\text{Long term debt limit}}$
<p><b>Revenue and Expenses Per Capita</b> <sup>(1)</sup></p> <p>A municipality's total revenue and expenses, displayed as per capita figures.</p>	$\frac{\text{Total revenue}}{\text{Population}^{(3)}}$ $\frac{\text{Total expenses}}{\text{Population}^{(3)}}$
<p><b>Accumulated Surplus Per Capita</b> <sup>(1) (2)</sup></p> <p>The cumulative wealth of a municipality, including net accumulated surplus, and equity in tangible capital assets (TCA), displayed as per capita figures.</p>	$\frac{\text{Net accumulated surplus}}{\text{Population}^{(3)}}$ $\frac{\text{Equity in TCA}}{\text{Population}^{(3)}}$

Indicator and Description	Calculation
<p>FIG Plus includes only <i>Net Accumulated Surplus Per Capita</i>.</p>	
<p><b>Major Revenue Sources Per Capita by Type</b> <sup>(2)</sup></p> <p>The major types of net municipal revenue, including <i>Net Municipal Property Taxes, Sales and User Charges, Government Transfers</i> (or total grants) revenue, displayed as per capita figures.</p>	$\frac{\text{Net municipal property taxes}}{\text{Population}^{(3)}}$ $\frac{\text{Sales and user charges}}{\text{Population}^{(3)}}$ $\frac{\text{Government Transfers}}{\text{Population}^{(3)}}$
<p><b>Major Expenditures Per Capita by Type</b> <sup>(2)</sup></p> <p>The major types of expenses, including <i>Salaries, Wages and Benefits, Contracted and General Services, Materials, Goods Supplies and Utilities, Interest and Banking, and Amortization of Tangible Capital Assets</i>, displayed as per capita figures.</p>	$\frac{\text{Salaries, wages and benefits}}{\text{Population}^{(3)}}$ $\frac{\text{Contracted and general services}}{\text{Population}^{(3)}}$ $\frac{\text{Materials, goods supplies and utilities}}{\text{Population}^{(3)}}$ $\frac{\text{Interest and banking}}{\text{Population}^{(3)}}$ $\frac{\text{Amortization of TCA}}{\text{Population}^{(3)}}$
<p><b>Major Expenditures Per Capita by Broad Function</b> <sup>(2)</sup></p> <p>The expenditures on high-level municipal functions including <i>General</i></p>	$\frac{\text{General Government}}{\text{Population}^{(3)}}$

Indicator and Description	Calculation
<p><i>Government, Protective Services, Transportation, Environment, and Recreation and Culture</i>, displayed as per capita figures.</p>	$\frac{\text{Protective Services}}{\text{Population}^{(3)}}$ $\frac{\text{Transportation}}{\text{Population}^{(3)}}$ $\frac{\text{Environment Use and Protection}}{\text{Population}^{(3)}}$ $\frac{\text{Recreation and Culture}}{\text{Population}^{(3)}}$

- (1) Municipality Measurement Index (MMI) Indicators,
- (2) Financial Indicator Graphs (FIG) Indicators,
- (3) For summer villages, residential properties were used instead of population.

\* Equalized assessment is the means of comparing property wealth in a uniform manner for all municipalities. Alberta uses an ad valorem assessment and tax system where property taxes are based on wealth and wealth is measured by the value of property expressed as an assessment. Equalizing an assessment is simply a process of adjusting each municipality's taxable assessment to a common year in accordance with current legislation and policy.

## Contact

If you have any questions, please contact the Information Services Team at [lgs.update@gov.ab.ca](mailto:lgs.update@gov.ab.ca), or by phone, toll free at 310-0000 then 780-427-2225.