



## ASSESSMENT REVIEW BOARD

Churchill Building  
10019 103 Avenue  
Edmonton AB T5J 0G9  
Phone: (780) 496-5026

### NOTICE OF DECISION 0098 03/11

Paul K Wong, 927094 Alberta Ltd.  
P.O. Box 1385  
Edmonton, AB T5J 2N2

The City of Edmonton  
Assessment and Taxation Branch  
600 Chancery Hall  
3 Sir Winston Churchill Square  
Edmonton AB T5J 2C3

This is a decision of the Composite Assessment Review Board (CARB) from a preliminary hearing held on May 13, 2011 respecting an appeal on the 2011 Annual New Realty Assessment.

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1611300	15803 121A AVENUE NW	Plan: 332ET Block: 1 Lot: 6	\$4,821,500	Annual New	2011

#### **Before:**

Tom Robert, Presiding Officer

**Board Officer:** Nicole Hartman

#### **Persons Appearing on behalf of Complainant:**

No appearance

#### **Persons Appearing on behalf of Respondent:**

No appearance

#### **ISSUE**

Did the Complainant file the form by the required deadline of March 14, 2011?

#### **POSITION OF THE COMPLAINANT**

Not in attendance.

## **POSITION OF THE RESPONDENT**

The Respondent advised the Assessment Review Board by letter that the City of Edmonton takes no position on complaints that were electronically filed “late”, as a result of the inability of the ARB to process online complaints.

## **LEGISLATION**

***The Municipal Government Act, R.S.A. 2000, c. M-26;***

*s.309 (1) An assessment notice or an amended assessment notice must show the following:*

*(b) the date by which a complaint must be made, which date must be 60 days after the assessment notice or amended assessment notice is sent to the assessed person*

*s.467 (2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(7).*

## **DECISION**

The decision of the Board is to declare the complaint valid.

## **REASONS FOR THE DECISION**

Upon review of the letters from the Law Branch and from the Manager of the Assessment Review Board, the Board is satisfied that as a result of a computer error, the ARB online system was unable to process complaints for a period of time on March 14, 2011, which was the complaint filing deadline. Consequently, the Complainant was unable to file a complaint within the filing period.

The Board notes that the Complainant made several attempts to file the complaint prior to the deadline. The Board further notes that the Complainant filed a complaint as soon as possible and within a short time after the deadline.

The Board is satisfied that the failure of the Complainant to file the complaint on time was for reasons beyond the control of the complainant.

Accordingly, this matter will proceed to a merit hearing. A notice of hearing with applicable disclosure dates will be sent to the Complainant at a later date.

Dated this 19<sup>th</sup> day of May, 2011 at the City of Edmonton, in the Province of Alberta.

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Tom Robert, Presiding Officer

*This decision may be appealed to the Court of Queen’s Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, R.S.A. 2000, c.M-26.*

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cc: 927094 ALBERTA LTD