



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF PRELIMINARY HEARING DECISION NO. 0098 07/11

Colliers International  
#1000 – 335 8<sup>th</sup> Avenue SW  
Calgary, AB T2P 1C9

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 hearing held on May 24, 2011, respecting complaints for the following 2011 assessments:

Roll Number	Municipal Address	Legal Description	Assessed Value
4121356	17320 Stony Plain Road NW	Plan: 9020545 Block: 2 Lot: 15	\$2,759,500
10042206	16230 118 Avenue NW	Plan: 0525693 Block: 4 Lot: 14	\$5,217,500
9976293	13940 Yellowhead Trail NW	Plan: 9926700 Block: A Lot: 11	\$19,820,000
9995104	8141 127 Avenue NW	Plan: 0221105 Unit: 1	\$2,299,500
9998418	10004 Ellerslie Road SW	Plan: 0225088 Block: 1 Lot: 3	\$6,299,000
9983285	2310 109 Street NW	Plan: 0022923 Block: 32 Lot: 4A	\$8,972,500
1905207	6303 184 Street NW	Plan: 7920178 Block: 16 Lot: 18	\$4,037,000
1534502	11122 156 Street NW	Plan: 5856HW Block: 3 Lot: 3	\$1,322,000
10057052	2534 Guardian Road NW	Plan: 0620602 Block: 14 Lot: 11	\$10,444,000
4041158	16725 Stony Plain Road NW	Plan: 8822509 Block: 37 Lot: 23	\$1,791,000
3567500	10089 Jasper Avenue NW	Plan: F Lot: 1	\$10,135,000
1523588	16250 114 Avenue NW	Plan: 7520501 Block: 16	\$560,000
9988677	5821 Terrace Road NW	Plan: 0122121 Block: 3 Lot: 1A	\$10,216,500
1560226	10235 172 Street NW	Plan: 7722579 Block: 2 Lot: 2	\$978,500

8768251	8940 82 Avenue NW	Plan: 5036S Block: 25 Lot: 1 and 10-14	\$4,018,000
9983307	9451 49 Street NW	Plan: 0020034 Block: 4 Lot: 4A	\$4,714,500
10002588	8403 Ellerslie Road SW	Plan: 0226687 Block: 10 Lot: 51	\$1,726,000
3075587	10130 103 Street NW	Plan: NB1 Block: 3 Lot: 215 - 218	\$91,972,000
7811573	5325 Allard Way NW	Plan: 7521365 Block: 95 Lot: 2A	\$4,871,000
5140306	4439 127 Avenue NW	Plan: 3381CL Block: Y	\$8,079,000
9988146	5425 Calgary Trail NW	Plan: 3797RS Block: 88 Lot: 4A/Plan: 6018KS Block: 88 Lot: 17	\$8,441,500
1072842	2110 70 Avenue NW	Plan: 7620267 Block: 2 Lot: 4	\$3,830,000
1521608	16206 114 Avenue NW	Plan: 6097AH Block: 25	\$8,544,000
9988014	2310 109 Street NW	Plan: 0121187 Block: 32 Lot: 10	\$1,400,000
1032739	3404 99 Street NW	Plan: 8120822 Block: 1 Lot: 27	\$2,079,500
3051901	11815 124 Street NW	Plan: 2870KS Block: 3 Lot: A / C	\$1,739,500
4265401	11528 160 Street NW	Plan: 9520487 Block: 18A Lot: 2	\$4,727,500
3881760	500 Manning Crossing NW	Plan: 9320637 Block: 54 Lot: 53	\$8,454,000
1033166	10044 108 Street NW	Plan: NB Block: 8 Lot: 47-51	\$126,944,000
1560721	10220 172 Street NW	Plan: 7722579 Block: 4 Lot: 2	\$1,953,000
9511007	7419 82 Avenue NW	Plan: 7884AH Block: 21 Lot: 19-23	\$1,674,500
3009859	10250 101 Street NW	Plan: 7720369 Block: 1 Lot: G / Plan: 2137RS Block: 1 Lot: F	\$95,348,500
3110343	17250 Stony Plain Road NW	Plan: 8620999 Block: B	\$3,155,000
10015383	8118 118 Avenue NW	Plan: 0420166 Block: 1 Lot: 4	\$7,750,500
3860517	10375 51 Avenue NW	Plan: 9223412 Block: 1 Lot: 9	\$3,879,500
9990079	12804 137 Avenue NW	Plan: 0123660 Lot: 7	\$11,388,500
1075456	9503 49 Street NW	Plan: 7622073 Block: 4 Lot: 3	\$4,601,000

10131214	10220 170 Street NW	Plan: 0825572 Block: 2 Lot: 3A	\$4,655,500
2566404	12504 126 Street NW	Plan: 1870AA Block: 3 Lot: 1 / 2	\$693,000
1066331	10180 101 Street NW	Plan: 8121364 Block: 1 Lot: A	\$325,454,500
3040169	10289 172 Street NW	Plan: 8422594 Block: 2 Lot: 1A	\$1,931,500
2707933	12328 102 Avenue NW	Plan: 489TR Block: 20 Lot: 7A	\$2,527,000
9967134	17004 110 Avenue NW	Plan: 9921174 Block: 1 Lot: 9	\$3,612,500
3173549	2111 110 Street NW	Plan: 8720395 Block: 1 Lot: 9	\$4,644,500
7810401	5540 Gateway Boulevard NW	Plan: 3797RS Block: 88 Lot: 3A	\$2,211,500
1494509	14932 111 Avenue NW	Plan: 7015ET Block: 17 Lot: 2 / 3	\$2,413,000
9540105	4805 76 Avenue NW	Plan: 143HW Lot: A	\$828,000
9987869	440 Manning Crossing NW	Plan: 0121102 Block: 54 Lot: 57	\$1,395,500
3567757	10065 Jasper Avenue NW	Plan: F Lot: 3-5	\$40,339,000
10045935	8204 109 Street NW	Plan: 0526142 Block: 143 Lot: 36	\$10,502,000
3747276	15007 Stony Plain Road NW	Plan: 9022090 Block: 61 Lot: 5 / 6	\$9,304,500
1544253	16936 110 Avenue NW	Plan: 2477KS Block: 5 Lot: 11 / 12	\$3,815,500
9972798	7603 McIntyre Road NW	Plan: 9925652 Block: 3 Lot: 23	\$5,861,500
2452795	12928 127 Street NW	Plan: 5573KS Block: 62 Lot: 1 / 16 / 2U / 3	\$2,800,500
1106061	15305 128 Avenue NW	Plan: 3340RS Block: B Lot: 3	\$11,426,000
9562778	3819 76 Avenue NW	Plan: 7821234 Block: 6 Lot: 5	\$2,202,500
10057053	2460 Guardian Road NW	Plan: 0620602 Block: 14 Lot: 12	\$12,306,500
8480550	4601 99 Street NW	Plan: 4187RS Block: 3 Lot: A	\$2,632,000
3009958	10245 102 Street NW	Plan: 2137RS Block: 1 Lot: E	\$13,044,000
1068212	1330 Calgary Trail SW	Plan: 1388MC Block: F Lot: 4	\$1,817,000
5140108	Null	Plan: 1012AY Block: C	\$5,421,500
2708030	10204 123 Street NW	Plan: RN22 Block: 20 Lot: 11-14	\$1,992,000
9994140	11011 174 Street NW	Plan: 0126189 Block: 1 Lot: 11	\$4,089,500
9562745	3849 76 Avenue NW	Plan: 7821234 Block: 6 Lot: 4	\$2,564,000
2223402	12523 ST Albert Trail NW	Plan: 470KS Block: 28A Lot: 1	\$1,633,500

2708105	10224 123 Street NW	Plan: RN22 Block: 20 Lot: 15	\$562,500
8769754	8931 83 Avenue NW	Plan: 5036S Block: 25 Lot: 28 - 32	\$1,302,500
9965142	6104 109 Street NW	Plan: 9826340 Block: 28 Lot: 2	\$794,000
3043742	10305 80 Avenue NW	Plan: 8520056 Lot: 6	\$2,121,500
4071122	10450 178 Street NW	Plan: 8920482 Block: 19	\$8,007,000
1492719	11135 151 Street NW	Plan: 7015ET Block: 14 Lot: 3-5/Plan: 5179KS Block: 14 Lot: 2	\$5,345,000
5213657	1150 Hooke Road NW	Plan: 4907TR Block: 17 Lot: 75	\$14,554,500
1560754	17308 102 Avenue NW	Plan: 7722579 Block: 4 Lot: 3	\$1,656,000

**Before:**

Tom Robert, Presiding Officer  
Terri Mann, Board Member  
Tony Slemko, Board Member

**Board Officer:**

Annet Adetunji

**Persons Appearing on behalf of the Respondent [Applicant]:**

Bonnie Lantz, Assessor, City of Edmonton  
Cameron Ashmore, Barrister and Solicitor, City of Edmonton

**Persons Appearing on behalf of Complainant [Respondent]:**

Scott Meiklejohn, Senior Associate, Colliers International  
Gilbert Ludwig, Barrister and Solicitor, Wilson Laycraft

**PRELIMINARY MATTERS**

Not Applicable.

**ISSUE**

Do the complaints filed by Colliers International Realty Advisors Inc. (“Colliers”) comply with the legislative requirements of the *Municipal Government Act* (“MGA”) and *Matters Relating to Assessment Complaints Regulation* (“MRAC”)?

**POSITION OF THE RESPONDENT [APPLICANT]**

The Respondent alleges that, of the 74 complaints filed by Colliers, 71 of these complaints have issues and grounds drafted in a similar or identical matter (“boilerplate issues”). The Respondent is of the position that the complaints, as filed, are insufficient as they do not apprise the City of

Edmonton (the “City”) as to the issues, grounds or matters, in contravention of the MGA, MRAC and in particular, section 5 of the complaint form.

The Respondent argues that the similarity amongst the boilerplate issues is evidence that the information contained in the complaint forms is not specific to the property which is the subject of the complaint. The Respondent further complains that the boilerplate issues merely provide a list of what *might* be wrong with an assessment rather than a list of what *is* wrong with an assessment.

The Respondent requests that the complaints be dismissed altogether for failure to comply with the legislation, or alternatively, that the Board provide clarification or identification to the City as to what issues and grounds will be decided by the ARB if each complaint proceeds to a Merit Hearing.

### **POSITION OF THE COMPLAINANT [RESPONDENT]**

The Complainant is of the position that their complaints comply with all requirements contained in the MGA, MRAC (and provisions set out in the complaint form).

The Complainant argues that an assessment notice itself provides assessed value but not further information, such as the methodology employed by the City in formulating the assessment. The Complainant concedes that the taxpayer may seek additional information prior to filing his complaint, but he is under no obligation to do so.

The Complainant further argues that the City seems to want and expect that the taxpayer will list, in his complaint, the evidence that will be relied upon at the Merit Hearing. However, the complaint form need not contain evidence, merely issues and grounds; evidence is made available in disclosure, at a later stage in the proceedings.

The Complainant denies that the boilerplate issues are evidence that the complaints are not specific to their corresponding properties. The Complainant explained that the similarity in issues may be partially attributable to the mass appraisal process; a tax agent will file dozens if not hundreds of complaints and similar strata of property will generally attract similar issues.

The taxpayer is precluded from leading evidence at a Merit Hearing on any issue not enumerated in the complaint form pursuant to Section 9(1) of MRAC. As a result, the Complainant argued that it is both prudent and incumbent upon the taxpayer or tax agent to identify, in his complaint, all issues which would most likely arise at the Merit Hearing, following an appropriate property valuation investigation and analysis.

Finally, the Complainant queried the subjective standard that the City wished to apply to the complaint form. A taxpayer is not expected to have special legal knowledge. In this vein, the Complainant queried whether the City wants to impose an impossibly high standard upon the taxpayer filing the complaint, particularly given the time restraints inherent in the process and

the limited information available from the City to the taxpayer in the Assessment Notice, albeit with the additional information available with *web access*.

Given the foregoing, the Complainant requests that the Respondent's application be dismissed.

## **LEGISLATION**

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

*S.460 (1) A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.*

*(2) A complaint must be in the form prescribed in the regulations and must be accompanied with the fee set by the council under section 481(1), if any.*

*(5) A complaint may be about any of the following matters, as shown on an assessment or tax notice:*

- (a) The description of a property or business;*
- (b) The name and mailing address of an assessed person or taxpayer;*
- (c) An assessment;*
- (d) An assessment class;*
- (e) An assessment sub-class;*
- (f) The type of property;*
- (g) The type of improvement;*
- (h) School support;*
- (i) Whether the property is assessable;*
- (j) Whether the property or business is exempt from taxation under Part 10.*

*(7) A complainant must*

- (a) Indicate what information shown on an assessment notice or tax notice is incorrect,*
- (b) Explain in what respect that information is incorrect,*
- (c) Indicate what the correct information is, and*
- (d) Identify the requested assessed value, if the complaint relates to an assessment.*

*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).*

### **The Matters Relating to Assessment Complaints Regulation, Alberta Regulation 310/2009;**

*S. 2(1) if a complaint is to be heard by an assessment review board, the complainant must*

- (a) complete and file with the clerk a complaint in the form set out in Schedule 1, and*
- (b) Pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed if, in accordance with section 481 of the Act, a fee is required by the council.*

*S. 2(2) if a complainant does not comply with subsection (1),*

- (a) The complaint is invalid, and*
- (b) The assessment review board must dismiss the complaint.*

*S.9 (1) A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.*

*S.13 (1) For the purposes of section 468 of the Act, a decision of an assessment review board must include*

- (a) a brief summary of the matters or issues contained on the complaint form,*
- (b) the board's decision in respect of each matter or issue,*
- (c) the reasons for the decision, including any dissenting reasons, and*
- (d) any procedural or jurisdictional matters that arose during the hearing, and the board's decision in respect of those matters.*

*Schedule 1, section 5 – Reason(s) for Complaint*

*The reasons for a complaint must accompany the complaint form including:*

- *What information shown on an assessment notice or tax notice is incorrect;*
- *In what respect that information is incorrect, including identifying the specific issues related to the correct information that are to be decided by the assessment review board, and the grounds in support of these issues;*
- *What the correct information is;*
- *If the complaint relates to an assessment, the requested assessed value.*

## **DECISION**

The Board finds that the Colliers' complaints comply with the requirements of the legislation and shall therefore be scheduled for Merit Hearings.

## **REASONS**

On an annual basis, the taxpayer receives, for his property, a City of Edmonton Assessment Notice (the "Notice"). The Notice provides the property's assessment and provides, as well, web access to a details report which will inform the taxpayer of, *inter alia*: study area, total floor area, effective year built, condition, site coverage, adjustments. It does not provide information as to how or on what basis an assessment was arrived upon (i.e. lease rate or cap rate applied). If the taxpayer disagrees with the assessment in his Notice, he must complete a complaint form. The MGA s.460 (7) articulates 4 criteria for the filing of a valid complaint. These criteria largely mirror the requirements set out in section 5 of the complaint form. Of note, s.460 (7) (a) requires

that the person filing the complaint indicate what information shown on the assessment notice is incorrect.

The Respondent's witness, Bonnie Lantz (the "assessor"), gave evidence that she considered the content of the complaints to be insufficient because the boilerplate issues were evidence that the complaints were not site-specific. She complained that she could not discern, with sufficient specificity, the grounds for each complaint. She provided examples of other complaints, from anonymous sources, that she testified were "passable" in respect to the adequacy of their enumerated issues. When questioned as to the nature of the omission in the Colliers' complaints, the assessor indicated she would want to have more detailed information provided in the complaints, for example, she would want to know whether the taxpayer disagrees with the City's cap rate or lease rate and the requested revised cap rate and lease rate. However, the assessor acknowledged that the Notice does not provide the taxpayer with the cap rate or lease rate utilized by the City in their assessment of the subject. The Board queries the challenge inherent in a taxpayer taking issue with information with which he is not supplied. Further, the Board is mindful that a taxpayer is not under any obligation to contact the assessor or to seek additional information prior to the filing of a complaint, although to do so may be advantageous to both the taxpayer and the process.

The Board reviewed the content of the Colliers' complaints and was mindful that the standard, pursuant to *Boardwalk Reit LLP v. Edmonton (City)* [2008] A.J. No. 635 ("*Boardwalk*") is one of substantial compliance and the standard is the same for an individual taxpayer as for an agent.

In *Boardwalk*, the Alberta Court of Appeal reiterated the question announced by the court in *Ed Miller Sales & Rentals v. C.I.B.C.* (1987) 79 A.R. 161 (C.A.): "Has the citizen "made a reasonable effort to provide the information that the Act requires for its effective operation?" In this regard, the Board duly acknowledges the credible evidence of the Complainant's witness Mr. Meiklejohn, as to the thorough investigative process and site-specific valuation analysis undertaken by Colliers, prior to filing a complaint, in their attempt to satisfy the obligations enunciated in ARB J0009/2010, subjective to the time restrictions imposed therein.

The parties reference several CARB decisions. While they are not binding upon this Board, they are helpful tools in the interpretation of the relevant legislation. In *Ducharme v. The City of Calgary* (Calgary ARB; ARB J0010; 2010) [hereinafter the "Petry decision"] at page 7 of 11, the Board commented upon the City's desire to greater detail in the enumeration of issues and grounds:

*"Where the complaint relates to an assessment the CARB does not accept that the legislation intended this level of detail to be provided at the point of filing a complaint. In order for a Complainant to do so, it would require that the Complainant, before filing a complaint, will have completed all of their investigations and analysis as to the reasonableness of both the market value of their property and whether the value established by the Assessor is equitable considering the assessments of similar property. If this could and should be done it would negate the need for the very detailed and binding disclosure rules set out in MRAC section 8, 9 and 10."*



The Board in *Petry*, also commented, at page 8-9, on the standard that the City was asking to be imposed upon the taxpayer, in respect to the content of the complaint forms:

*“The more rigid standard advocated by the Applicant apparently resulted in approximately two thirds of the 2010 complaints being considered to be non-compliant. This suggests to the CARB that the standard expected by the Applicant is not understood or evident to the majority of taxpayers. Many of the complainants may be represented by qualified tax agents but the standard of compliance must be consistent and consider a wide range of abilities, knowledge and understanding among potential Complainants. In other words, the standard should be that which the average laid Complainant will understand and be capable of successful compliance. The CARB finds that reasonableness and substantial compliance tests similar to the Boardwalk decision are appropriate in the context of assessment complaints made under provisions of the MGA and MRAC.”*

This Board concurs that the legislature did not intend the level of detail to be provided at the point of filing a complaint to be comprehensive. Further, this Board is mindful that the standard is that of reasonableness and substantial compliance.

In *Colliers v. City of Red Deer* (Central Alberta Regional CARB; June 24, 2010), the Board stated that:

*“The CARB notes that in the complaint form, Section 5 is essentially the complainant’s subjective articulation of why the assessment is wrong or unfair and a very subjective request as to what it should be.*

*These CARB complaint validity hearings are then in the position of having to objectively determine some standard, whether called substantial compliance or otherwise, to measure the complainant’s subjective initial rationale as to why Colliers seeks a Board hearing.*

*It should be remembered that this determination is being made at a hearing where no evidence is before the CARB respecting valuation for the properties in question. Hence, there is no way to measure objectively if the alleged issue is meaningful.*

*It should as well be noted that given the comments of Justice Cote from the Boardwalk case, there can be only one standard of compliance. It is not adjusted to experience of the complainant.*

*The new legislation may be said to encourage earlier and more detailed consideration of a complaint prior to its filing, yet it is not a requirement that the complainant must seek disclosure or must contact the assessor prior to filing a complaint.*

*The CARB also notes the complainant’s comments that the new requirements in agency and disclosure have made the extra 30 days for filing a complaint from prior year’s legislation much less than that in practice.*

*MRAC Section 9 states that a CARB can hear no evidence on an issue not raised in the complaint form. This would appear to be a caution to complainants to ensure if any doubt all bases should be covered in the complaint.*

*Bearing these matters in mind, what sort of universal objectives test can there be to a compliance with Section 5 MRAC complaint form?*

*This CARB finds it to be that at least one triable issue related to value is articulated in the complaint form.*

*The CARB, in this hearing on the validity of the complaint, has no evidence as to value and has no basis upon which to determine if the complainant's issues are real; that is for the merit hearing to determine.*

*Again, without any valuation evidence before it, the CARB's review of the requested assessment cannot, but by speculation, find it to be silly or sound. As long as there is a requested value, different from the assessed value, that part of the complaint is in compliance.*

*The CARB acknowledges that the universal issue list, while convenient and cost effective for tax agents, may stifle the wishes of the government and of municipalities to expedite the hearing process. However, the test for compliance must be the same for all and use of dismissal must be weighted carefully and fairly in this single tier appeal system.*

*This is not to say that the municipalities are without redress if tax agents or complainants do not assume their obligations to the appeal system.*

*The legislature in a departure from prior practice before with the MGB, has inserted the right of the CARB, on application by a party or even on its own initiative, to assess costs in Section 52 (MRAC).*

*If in the context of the merit hearing or following it, it can be established that the agent has abused the appeal process or their pattern of behavior, hindered settlement and led to significant late withdrawals that resulted in a wastage of City or Board time or resources, costs should be applied as a sanction for that behavior. This is a tool the courts have long applied to secure appropriate behavior and hopefully it can be so here."*

The Board concurs with all of these comments. There can be only one standard of compliance and fairness must prevail over expeditiousness. The remedy for proven abuse of process lies elsewhere in the legislation and later in the process following the Merit Hearing.

The Board also reviewed *Ducharme v. the City of Edmonton* (Edmonton ARB; July 22, 2010). In this decision, the Board rejected the Petry approach and opined the following:

*"This panel agrees with the Petry decision in regard to non-compliance with MGA, s 460(7)(d) for the subject complaints, but would go further in finding that the Boardwalk reasonableness test has not been met in respect of s 460(7)(b).*

*The entire scheme of assessment and the assessment complaint process is to determine an estimate of market value. Mr. Dell observed that in civil proceedings there is no restraint or penalty in seeking outrageous damages for a stubbed toe; a Complainant should not be penalized for suggesting a low assessment. While an atheist might find a legitimate role in a religious debate, a value denier will find cold reception at an assessment review board. Although a requested assessed value is not carved in stone and may well change, it should at minimum reflect rudimentary analysis of the facts that formed the basis for complaint.*

*Some of the seventeen grounds answer that question or come very close. However, they do so by designed accident. What is missing is information specific to the property, which the agent candidly admitted they did not yet have owing to time constraints, or had not yet referred to when preparing the grounds, except perhaps in the most perfunctory manner. On the complaint form, the elaboration to s 460(7)(b) calls for “the grounds in support of these issues”. That phrase ties the specific to the general in the reading of this panel. For instance, Ground # 1 frames an issue by asserting that the assessed value is not reflective of the income potential of the subject property. Had this been followed by a comment that the subject achieved below market rental rates due to the wrath of Khan, all would be well with the world. This panel is convinced, however, that there was no information known about the income potential of the subjects, nor whether that information was relevant to the preparation of the assessments of 25 out of 26 different properties.”*

The Board in the within matter differs. The relevant legislation does not specify that issues cannot be common to multiple complaints. Indeed, to do so would be neither practical nor accord with the principles of fairness. Both tax agents and individual taxpayers with multiple properties could be caught in this net. In any event, to the extent that a finding of invalidity by reason of similar or identical issues would have a disproportionate impact upon tax agents, Boardwalk makes it clear that the application of differential standards is a breach of natural justice. One triable issue merits a Hearing. It is irrelevant if a Complainant’s grounds are valid by "designed accident" or by design.

The Board accepted the Complainant’s submission that the complaint form ought not to contain evidence; it is simply the forum for the introduction of the issues that would be raised, or most likely to be raised, at the Merit Hearing. In this context, issues must not be confused with evidence as it is common ground that the Complainant has no requirement to submit evidence in his complaint form. However, this Board does not deign to set a generic standard to discern the difference between “issues, grounds and evidence”. These terms are not defined in the legislation. In the event of an issue in interpretation, such issue must be answered in favor of the taxpayer, and fairness is paramount as per *Boardwalk*. What is clear is that the average taxpayer is not intended to have special legal knowledge to file a complaint and exercise his rights within the tax appeal process. Further, it is clear that the deprivation of a taxpayer’s right to an appeal is a serious matter, and certainly a harsh penalty to be applied only in the most obvious of circumstance, pursuant to *Boardwalk*.

The Board finds that the standard to be applied to the Colliers’ complaints is that of substantial compliance. An extraordinary and specialized legal analysis is not appropriate and in fact not

required for the interpretation as to the necessary content of the complaint forms. Given the foregoing, and upon review of the Colliers' complaints, and noting that all technical requirements have been met, the Board finds that the subject complaints comply with the legislative requirements. Accordingly the complaints shall proceed to Merit Hearings.

Dated this 3<sup>rd</sup> day of June 2011, at the City of Edmonton, in the Province of Alberta.

---

Terri Mann *for* 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.*

---