



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 194/11

Daniel James Stevens
128 Castle Ridge Lane
Fort McMurray, AB T9K 5A7

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 September 28, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1308188	104E Village On The Park NW	Plan: 8322424 Unit: 23	\$109,500	Annual New	2011

Before:

Robert Mowbrey, Presiding Officer
Brian Carbol, Board Member
Mary Sheldon, Board Member

Board Officer: Jason Morris

Persons Appearing on behalf of Complainant:

None

Persons Appearing on behalf of Respondent:

Gail Rookes, Assessor, City of Edmonton

PRELIMINARY MATTERS

Immediately upon the close of the hearing, the Assessor inquired of the Board why this matter had been referred to a Composite Assessment Review Board rather than a Local Assessment Review Board. The Board reviewed the evidence, and finds that while the complaint form had indicated that the matter related to a residential property with four or more units, the property actually under appeal was a residential property with a single dwelling unit. This finding is based on the style of the municipal address of the property, which includes a unit number, and the original assessed value of the property, which at \$109,500 suggests that the property could not possibly include four or more dwelling units.

Section 460.1(1)(b) of the *Municipal Government Act* clearly sets out that a Composite Assessment Review Board does not have jurisdiction to hear complaints for residential property with three or fewer dwelling units. As such, this Board finds that it does not have jurisdiction to hear the matter.

LEGISLATION

Municipal Government Act, RSA 2000, c M-26

Jurisdiction of assessment review boards

460.1(1) A local assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on

(a) an assessment notice for

(i) **residential property with 3 or fewer dwelling units**, or

(ii) farm land,

or

(b) a tax notice other than a property tax notice.

(2) Subject to section 460(11), a composite assessment review board has jurisdiction to hear complaints about any matter referred to in section 460(5) that is shown on an assessment notice for property **other than property described in subsection (1)(a)**.

[Emphasis added]

DECISION

The Board finds that it does not have jurisdiction to hear this matter, and does not issue a decision on the merits of the complaint. The matter is referred to ARB administration for scheduling in front of a Local Assessment Review Board.

Dated this 28th day of September, 2011, at the City of Edmonton, in the Province of Alberta.

Robert Mowbrey, 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, RSA 2000, c M-26.

cc: JOAN STEVENS