



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF PRELIMINARY HEARING DECISION

NO. 0098 24/11

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 June 24, 2011 respecting an appeal on the 2011 Annual New Realty Assessment.

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
2208593	14350 - 123 AVENUE NW	Plan: 134RS Block: 5 Lot: 2A	\$4,683,000	Annual New	2011

#### Before:

Hatem Naboulsi, Presiding Officer

**Board Officer:** Nicole Hartman

#### Persons Appearing on behalf of Complainant:

Paul Wong

#### Persons Appearing on behalf of Respondent:

Pam Woodward, City of Edmonton, Assessor  
Steve Lutes, City of Edmonton, Law Branch

## **ISSUE**

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

## **POSITION OF THE COMPLAINANT**

The Complainant submitted that he attempted to file complaints online for three tax roll numbers, including the tax roll number for the subject property, on March 14, 2011. After multiple unsuccessful attempts to file complaints for each of his three properties, he called the City of Edmonton (311) on March 14, 2011 to register his concerns and was given a ticket number (8003274454). The Complainant was advised of technical difficulties with the online filing system, and was told that he would be able to file his complaint the following day, March 15, 2011. The Complainant submitted that he made several further attempts to file online on March 14, 2011, unsuccessfully. Finally the Complainant was able to successfully file complaints for his three properties on the morning of March 15, 2011.

## **POSITION OF THE RESPONDENT**

Information was provided to the Board that there were significant problems with the on-line filing of complaints on March 14, 2011, the last filing day, and that some individuals were not able to have their complaints processed on that day. The Board was advised that a list was kept of all those individuals who attempted to file electronically on March 14, 2011 and were prevented from doing so as a result of the technical problems. The Respondent advised the Board that the Complainant in this appeal was on the list of complainants who were prevented from filing on March 14, 2011, although the list showed only the attempts to file for two other tax roll numbers (1611300 and 3776747), and not for the tax roll number in question (2208593). The Respondent submitted that the Complainant likely knew of the difficulties with the on-line filing system due to his attempts to file complaints for his other properties, and therefore did not attempt to file a complaint for the subject property until the following morning (March 15, 2011).

The Respondent advised the Board 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.460(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.

s. 461(1) – A complaint must be filed with the designated officer at the address shown on the assessment or tax notice, not later than the date shown on that notice.

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**

Information was provided to the Board that there were significant problems with the on-line filing of complaints on March 14, 2011 and that many individuals were prevented from filing electronically on that deadline day. The Board heard evidence from the Respondent that the Complainant's name does not appear on the list of persons who attempted to file electronically on that day for this particular tax roll number, however, the Complainant's name did appear for attempting to file complaints for two other tax roll numbers (1611300 and 3776747).

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 24<sup>th</sup> day of June, 2011, at the City of Edmonton, in the Province of Alberta.

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Hatem Naboulsi, 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: 562633 ALBERTA LTD