

# ASSESSMENT REVIEW BOARD

MAIN FLOOR CITY HALL 1 SIR WINSTON CHURCHILL SQUARE EDMONTON AB T5J 2R7 (780) 496-5026 FAX (780) 496-8199

#### NOTICE OF DECISION NO. 0098 253/10

Ram Singh 270 - 8170 50 Street NW Edmonton, AB T6B 1E6 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 21, 2010, respecting a complaint for:

| Roll Number    | Municipal Address | Legal Description            |
|----------------|-------------------|------------------------------|
| 1280627        | Null              | Plan: 2008CL Lot: 1 / 2      |
| Assessed Value | Assessment Type   | <b>Assessment Notice for</b> |
| \$150,500      | Annual - New      | 2010                         |

#### **Before:**

Larry Loven, Presiding Officer Petra Hagemann, Board Member Howard Worrell, Board Member Board Officer: Annet N. Adetunji

Persons Appearing: Complainant Persons Appearing: Respondent

None Chris Rumsey, Assessment and Taxation Branch

# **PRELIMINARY MATTERS**

The Complainant did not attend the hearing and the Board confirmed he was given proper notice of the hearing.

## **ISSUE**

Whether the assessment for the subject property is correct.

# **LEGISLATION**

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

- S. 463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if
- (a) all persons required to be notified were given notice of the hearing, and
- (b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.
- S.467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.
- S.467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration
  - a) the valuation and other standards set out in the regulations,
  - b) the procedures set out in the regulations, and
  - c) the assessments of similar property or businesses in the same municipality.

# **POSITION OF THE COMPLAINANT**

The Complainant did not disclose any evidence in support of the complaint. However, the Complainant indicated on the complaint form that the subject property is in very rough shape, has no income and is located in a very undesirable neighborhood next to Dover hotel.

## **POSITION OF THE RESPONDENT**

The Respondent submitted on the day of the hearing, subsequent to the closing of the hearing, that he and the Complainant agreed on a revised assessment of \$115,000 for the subject property. However, the Complainant has not returned the signed agreement to correction form.

#### **DECISION**

The Board accepts the revised assessment of \$115,000 for the subject property.

#### **REASONS FOR THE DECISION**

The parties agreed that \$115,000 reflects the fair market value of the subject property at the valuation date of July 1, 2009.

## **DISSENTING OPINIONS AND REASONS**

None.

| Dated this 22 <sup>nd</sup> day of September, 2010, at the City of Edmonton, in the Province of Alberta.   |
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| Presiding Officer  |
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| 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. |