



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 261/10

Ghost Riders Farm Inc
13 25012 Sturgeon Rd
Sturgeon County, AB T8T 0C3

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 20, 2010, respecting a complaint for:

Roll Number	Assessed Value	Municipal Address	Legal Description	Assessment Type	Assessment Notice for
9996787	\$129,000	Null	Plan: 5131HW Block: OT	Annual - New	2010
9996784	\$122,000	Null	Plan: 5131HW Block: OT	Annual - New	2010

Before:

Larry Loven, Presiding Officer
Petra Hagemann, Board Member
Howard Worrell, Board Member

Board Officer: Annet N. Adetunji

Persons Appearing: Complainant

None

Persons Appearing: Respondent

None

PRELIMINARY MATTERS

The Complainant and Respondent did not attend the hearing and the Board confirmed they were given proper notice of the hearing.

ISSUE

Whether the subject properties' assessment type 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 complaints. However, the Complainant indicated on the complaint form that the subject properties are assessed as non farmland vacant which should be changed to farmland.

The Complainant did not request for a change in the assessment amounts of the subject properties.

POSITION OF THE RESPONDENT

The Respondent did not disclose any evidence or argument.

DECISION

The Board confirmed the assessment type of the subject properties during the hearing. However, post-hearing, the parties presented an Agreement to Correction form which indicated that they agreed to change the assessment type of the subject properties from non farmland vacant (823) to farmland vacant (853).

REASONS FOR THE DECISION

The parties agreed that the correct assessment type of the subject properties is farmland vacant (853) instead of non farmland vacant (823).

DISSENTING OPINIONS AND REASONS

None.

Dated this 23rd day of September, 2010, at the City of Edmonton, in the Province of Alberta.

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.

CC Municipal Government Board