



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF PRELIMINARY HEARING DECISION

**NO. 0098 37/11**

Alberta Property Tax & Assessment Solutions  
#397 52471 RR 223  
Sherwood Park, AB T8A 4P9

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 July 6, 2011, respecting the 2011 complaint for Roll Number 9940905 and the other Roll Numbers as shown below:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type
<b>9940905</b>	<b>18203 105 Avenue NW</b>	<b>Plan:9623416 Block: 1 Lot: 9</b>	<b>\$3,273,000</b>	<b>Annual New</b>
3183340	9810 105 Street NW	Plan: NB Block: 5 Lot: 93 – 96	\$10,679,000	Annual New
4313532	9950 90 Avenue NW	Plan: I24A Block: 124 Lot: 1 – 6	\$5,912,500	Annual New
1008770	18010 105 Avenue NW	Plan: 7214KS Lot: 2	\$7,634,500	Annual New
8975831	9150 34 Avenue NW	Plan: 7821552 Block: 10 Lot: 7	\$8,744,000	Annual New
4150439	17865 106 Avenue NW	Plan: 9021894 Block: 3 Lot: 5	\$2,103,000	Annual New
7639438	6304 106 Street NW	Plan: 2457S Block: 17 Lot: 6 – 8	\$1,808,500	Annual New
3111002	10405 106 Avenue NW	Plan: B3 Block: 4 Lot: 229	\$356,000	Annual New
4314720	Not provided	Plan: 9525376 Block: 10 Lot: 11	\$875,000	Annual New
4277471	18104 105 Avenue NW	Plan: 9520285 Block: 4 Lot: 2	\$1,940,000	Annual New
4313516	10403 158 Avenue NW	Plan: 7821797 Block: 59 Lot: 7	\$8,168,000	Annual New
8873572	Not provided	Plan: 7620382 Block: 14 Lot: R4	\$1,792,500	Annual New

4150223	17834 106A Avenue NW	Plan: 9021894 Block: 1 Lot: 5	\$2,298,000	Annual New
4150389	17950 106 Avenue NW	Plan: 9021894 Block: 2 Lot: 8	\$2,163,000	Annual New
1535400	11216 156 Street NW	Plan: 987KS Block: 4 Lot: 3	\$2,727,000	Annual New
1525781	18004 107 Avenue NW	Plan: 7820005 Block: 3 Lot: 7	\$2,497,000	Annual New
4150249	10630 178 Street NW	Plan: 9021894 Block: 1 Lot: 6	\$2,306,500	Annual New
7811003	5345 Gateway Boulevard NW	Plan: 1314TR Block: 92 Lot: 5A	\$6,880,000	Annual New
2225100	14505 130 Avenue NW	Plan: 3674NY Block: 5 Lot: 3	\$1,420,500	Annual New
1040906	9333 45 Avenue NW	Plan: 8121210 Block: 5 Lot: 41	\$3,369,500	Annual New
1555309	10733 178 Street NW	Plan: 7721110 Block: 8 Lot: 16	\$3,239,000	Annual New
1008747	18202 105 Avenue NW	Plan: 7214KS Lot: 1	\$8,626,000	Annual New
2211977	14505 Yellowhead Trail NW	Plan: 7069KS Block: 6 Lot: 10 / 11	\$6,158,500	Annual New
3033727	9210 34 Avenue NW	Plan: 8422100 Block: 10 Lot: 7A	\$1,389,000	Annual New
9942417	17803 106 Avenue NW	Plan: 9624407 Block: 3 Lot: 14	\$4,048,500	Annual New
3787744	13232 170 Street NW	LSD: 10 21-53-25-4 / LSD: 9 21-53-25-4	\$34,243,500	Annual New
10127076	1804 121 Avenue NE	Plan: 0823305 Block: 1 Lot: 1A	\$4,825,500	Annual New
4259693	9939 115 Street NW	Plan: NB Block: 14 Lot: 38 – 41	\$15,527,500	Annual New
4150298	17963 106A Avenue NW	Plan: 9021894 Block: 2 Lot: 1	\$2,075,500	Annual New
10057721	12232 156 Street NW	Plan: 0621031 Block: 2 Lot: 8B	\$8,091,000	Annual New
1560952	17303 103 Avenue NW	Plan: 7920757 Block: 4 Lot: 11A	\$1,947,000	Annual New
1561455	17707 105 Avenue NW	Plan: 7722579 Block: 6 Lot: 10	\$6,260,500	Annual New
4277497	18220 105 Avenue NW	Plan: 9520285 Block: 4 Lot: 4	\$3,179,000	Annual New
1554914	17225 109 Avenue NW	Plan: 7721110 Block: 8 Lot: 3	\$1,909,500	Annual New
8871857	4804 89 Street NW	Plan: 5057TR Block: 7 Lot: 2	\$8,752,500	Annual New
4143608	13461 ST Albert Trail NW	Plan: 9021619 Block: 13A Lot: 4	\$3,110,500	Annual New

3061157	12804 114 Avenue NW	Plan: 8522173 Block: 6 Lot: 7	\$12,394,500	Annual New
4277463	18004 105 Avenue NW	Plan: 9520285 Block: 4 Lot: 1	\$3,095,500	Annual New
8482440	9403 45 Avenue NW	Plan: 8022997 Block: 5 Lot: 27	\$2,631,000	Annual New
10006578	7003 67 Street NW	Plan: 0321747 Block: 4 Lot: 4	\$10,146,500	Annual New

**Before:**

Steven Kashuba, Presiding Officer  
Francis Ng, Board Member  
John Braim, Board Member

**Board Officer:**

Annet Adetunji

**APPLICANT (Complainant): The City of Edmonton**

**Persons Appearing on behalf of the Applicant:**

Stephen Leroux, Assessor, City of Edmonton  
Cameron Ashmore, Barrister & Solicitor, City of Edmonton

**RESPONDENT: Alberta Property Tax & Assessment Solutions (APTAS)**

**Persons Appearing on behalf of Respondent:**

Michelle Warwa-Handel  
William Rowe, Barrister & Solicitor

**BACKGROUND**

On March 3, 2011, Alberta Property Tax & Assessment Solutions (APTAS), agent for the owners of the above-noted Tax Rolls, appealed these assessments (Exhibit C-2, Tab 3). The City of Edmonton, upon receiving and reviewing these complaints, requested that the Assessment Review Board schedule a Preliminary Hearing with the view of declaring these complaints invalid because they failed to comply with the legislation and regulations.

The City of Edmonton submitted that APTAS failed to comply with Section 460 of the *Municipal Government Act* (MGA), R.S.A 2000, Chapter M-26, and Section 2 of the *Matters Relating to Assessment Complaints Regulation* (MRAC), AR 310/2009. As a result, the City of Edmonton requests that the Composite Assessment Review Board (CARB) dismiss the complaints or a portion of the complaints that failed to comply with the legislation and regulation on Roll Number 9940905 and that the same decision be applied to the other 39 Roll Numbers as listed herein. Specifically, it is the opinion of the City of Edmonton that the issues identified in each of the complaints were presented in a “boilerplate” manner and, as a result, lack specificity and clarity.

## **ISSUE**

**In filing the complaints for the 40 Roll Numbers at issue in this Preliminary Hearing, did Alberta Property Tax & Assessment Solutions fail to comply with Section 460 of the Municipal Government Act and Section 2 of the Matters Relating to Assessment Complaints Regulation?**

## **POSITION OF THE APPLICANT (City of Edmonton)**

It is the submission of the City of Edmonton (the Applicant) that Section 460 of the MGA clearly states what requirements must be met in order to file a *valid* complaint. In particular, the complaint must be in the form prescribed in the regulations and must, in accordance with Section 460(7) of the MGA, *indicate what information shown on an assessment notice or tax notice is incorrect, explain in what respect that information is incorrect, indicate what the correct information is, and identify the requested assessed value, if the complaint relates to an assessment*. Further, Section 467(2) of the MGA indicates that *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)*.

In addition to the requirement under Section 460(7), the Complainant must also abide by Section 2(1) of MRAC, *If a complaint is to be heard by an assessment review board, the complainant must complete and file with the clerk a complaint in the form set out in Schedule 1*. If the Complainant does not comply with subsection (1), *the complaint is invalid, and the assessment review board must dismiss the complaint*.

Section 9 of MRAC states that the Assessment Review Board is bound to refer back to the complaint form on each issue and *must not hear any matter in support of an issue that is not identified on the complaint form*.

From these legislated requirements, it is clear that the City of Edmonton must be able to identify the matters and issues from the complaint form itself. It should not be necessary to refer to a party's evidence and disclosure in order to determine what issues and matters have been raised on any individual complaint. The complaint form is therefore key to the complaint process, and the ability to identify the matter or issues from the complaint form, as opposed to the evidence and disclosure, is a mandatory requirement of the legislation.

Having regard for the legislation and regulations, the City of Edmonton examined the content of the complaint forms to determine whether they were in compliance with the legislation. They concluded that the provisions under the legislation have not been met and, as a result, the Composite Assessment Review Board should dismiss these complaints. More specifically, the Complainant, Alberta Property Tax & Assessment Solutions, filed each complaint by listing the issues in a boilerplate fashion without any attempt to identify the specific issues, matters, and grounds in a site-specific way. By looking at the complaint form, the City needs to know the issues, grounds, and matters prior to going into a hearing. Since the

issues on each complaint form were stated in a boilerplate fashion, the City was not able to accomplish this (Exhibit C-1, Tab 1, page 5).

It is the position of the City of Edmonton that APTAS filed 40 complaints on the Roll Numbers listed herein, each of which shows a similarity in the manner in which the issues were presented (Exhibit C-2, Tab 3, page 2). On each and every one of the complaints reference is made to very similar items, including complaining about the sales that are listed online on the City of Edmonton's website. The City submits that it is clear when you file identical grounds that apply to each and every property appealed that what you are doing is creating a boilerplate list of issues. In other words, you are not identifying what is wrong with the assessment of the individual property but rather providing a list of what might be wrong with any assessment.

It is the conclusion of the City that a boilerplate list of issues, without any attempt to identify grounds that are clear and understandable, fails to comply with the legislation. In support of their position, the City of Edmonton provided the Board with a copy of the actual Assessment Review Board Complaint forms filed by APTAS wherein, under Section 5 of Schedule 1 (Exhibit C-2, Tab 3, page 2) a note is included: *See attachment for reasons*. A typed boilerplate list of issues was attached to each of the 40 complaint forms as follows:

***“The 2011 assessment of the subject property is in excess of its market value.***

- 1) The sales of similar properties indicate a lower market value using the sales OR income approach to value. The 2011 assessed value does not reflect typical market value for properties similar.***
- 2) The assessment of the subject property is neither fair nor equitable when considering THE assessment of similar properties. Equity is not maintained to like properties.***
- 3) The sales provided by the assessor to the subject property may or is incorrect and inequitable to the subject and are not similar in many attributes such as size, age, location, and or category or psf value of the subject. The properties are not stratified into groups of comparable properties. They appear to be just all a list of the sales. No common property data is identified for similar groups. No uniform attributes are provided for comparing similar properties. The sales comparables given to us in the sales detail sheets on line indicate a different assessment value(s) then the indicated sales value and or the unadjusted value. The range in value is not comparable or transparent enough to demonstrate similarities to create the assessed value for comparability of the subject.***
- 4) Adjustments were missed for bldg configuration, lot shape, condition, or size.***
- 5) The cost approach to value is or may not considered the correct category, occupancy.***

***The market value does not support this assessment and is not equitable with other properties similar.***

***I was not able to speak to the assessor(s) prior to filing the complaint as the taxpayer forwarded the assessment within 14 days of March 14, 2011.”***

It is the request of the City of Edmonton that the Composite Assessment Review Board examine the boilerplate nature of the Complainant's representation of the issues on each file and, in the absence of any clarity of what precisely are the issues on each file, rule in favor of their position that the 40 complaints listed herein be dismissed.

In support of their position, the City of Edmonton filed ten recent CARB decisions which dealt with similar issues (C-1, Tab 3, pages 1-152):

1. ARB 1126/2010-P, 783858 Alberta Inc. v The City of Calgary,
2. No. 0098 288/10, Canadian Valuation Group v The City of Edmonton,
3. Ducharme, McMillan & Associates, Inc. v The City of Edmonton,
4. ARB J0010/2010-P, The City of Calgary v Ducharme, McMillen and Associates,
5. ARB 1175/2010-P, Ducharme, McMillen & Associates v The City of Calgary,
6. 01/2010-J, Tristar Communities Inc. v The Town of Okotoks,
7. ARB J009/2010-P, The City of Calgary v Colliers International Realty Advisors, Inc.,
8. ARB J0002/2010-P, The City of Calgary v Truman Development Corporation,
9. ARB, July 23, 2010, The City of Red Deer v Colliers International Realty Advisors Inc.,
10. ARB J001/2010-P, The City of Calgary v Linnell Taylor Assessment Strategies.

### **POSITION OF THE RESPONDENT (APTAS)**

The Respondent, Alberta Property Tax & Assessment Solutions, submitted that the remedy being sought by the Applicant, the City of Edmonton is extreme and, if successful, the rights of the assessed persons to complain about their assessment will be taken away without any hearing on the merits of their claims.

It is the position of the Respondent that the complaint forms filed by APTAS *comply with all the requirements of the Municipal Government Act, RSA, 2001, c. M-26 (the MGA), the Matters Relating to Assessment Complaints Regulation (Alberta Regulation 310/2009 (MRAC), and the form consisting of Schedule 1 of MRAC (Exhibit R-2).*

In support of their position, the Respondent pointed out that APTAS filed numerous complaints on behalf of assessed persons in 2010 using similar wording to describe in what respect the assessments concerned were incorrect and the City did not raise any objection to such wording. In some instances the City made *recommendations to reduce the subject assessments and in some instances the Assessment Review Board (ARB) made decisions reducing the assessments.*

In at least two instances in 2011, wording virtually identical to that used in the challenged complaints, was used in complaints filed directly by assessed persons, and the City did not object to such wording, and merit hearings have been scheduled for those complaints (Exhibit R-1, pages 44 and 52). Although it is true that the legislation and regulation in place in 2009 may have been somewhat different from that which is in effect in 2011, the new Complaint Form, in the opinion of the Respondent, does not require that the grounds be set out in detail, nor does it

require any disclosure of facts. In the 2009 regulation (Assessment Complaints and Appeals Regulation), the submission of the complaint form was separate and apart from the submission of the issue statement, while the 2011 regulation (MRAC) combines the issue statement and disclosure for submission at the same time (Exhibit R-2, page 4).

The filing of a complaint on a complaint form is only the first step. The contents of the complaint must satisfy the statutory requirements of s. 460(7) of the MGA which includes *what information shown on the assessment notice is incorrect, explain in what respect that information is incorrect, indicate what the correct information is, and identify the requested assessed value*. With respect to the incorrectness of the assessment, all that is required is that the complainant explain in what respect it is incorrect. The answer to the question *in what respect is the assessment incorrect* provides the matters that are in issue.

It is at the disclosure stage that facts, evidence and argument are made available to the Respondent (in this case being the City of Edmonton). This is clear from a review of not only Section 8 of MRAC, but also the explanatory notes regarding *Disclosure* that are listed on the back of the complaint form: *Disclosure must include; All relevant facts supporting the matters of complaint described in this complaint form, All documentary evidence to be presented at the hearing, A list of witnesses who will give evidence at the hearing, A summary of testimonial evidence* (Exhibit R-2, page 3).

The complaint form does not require that the grounds be set out in detail, nor does it require any disclosure of facts. The complaint process hinges on the *information* shown on the assessment notice. The legislated requirements for the contents of the assessment notice are presented in the MGA Section 309(1) while a person wishing to make a complaint about an assessment must abide by Section 460(7) of the Act.

A Complainant is required to complete Section 4 of Schedule 1 as presented in MRAC which provides 10 boxes, one or more of which may be checked to notify the assessment review Board and the City of Edmonton what information is being complained about. In the opinion of the Respondent, it is these 10 boxes which track the information requirements of the notice. In the case of the subject files, box number 3 was checked in each case, indicating that it was the assessment amount that was at issue.

Further, it is Section 5 of Schedule 1 which recites the requirements of Section 460(7) of the MGA. When it refers to *information* in the context of a complaint about the assessment amount, it refers to a number only, and that number being the assessment amount. At this point, the City has not provided any further information other than the assessment amount. As a result, this is all that is being dealt with at this stage of the complaint process.

By way of conclusion, it is the submission of the Respondent that *a Complainant needs only to state why the assessment amount is incorrect, not why or how any particular detail respecting the amount is incorrect. That is part of the disclosure process*.

To provide further support for their position, the Respondent presented Board Order MGB 013/05, (Exhibit R-2, Tab 3), Calgary CARB J007/2010-P (Exhibit R-2, Tab 4),

Boardwalk Reit LLP vs Edmonton (City), 2008 ABCA 220, (Exhibit R-2, Tab 5), and Calgary CARB J004/2010-P, Berezan Management v The City of Calgary (Exhibit R-2, Tab 6).

## **LEGISLATION**

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

*S. 309 (1) An assessment notice or an amended assessment notice must show the following:*

- (a) the same information that is required to be shown on the assessment roll;*
- (b) the date the assessment notice or amended assessment notice is sent to the assessed person;*
- (c) the date by which a complaint must be made, which date must be 60 days after the assessment notice or amended assessment notice is sent to the assessed person;*
- (d) the name and address of the designated officer with whom a complaint must be filed;*
- (e) any other information considered appropriate by the municipality.*

*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**

**It is the decision of the Board to accept that the complaint in Roll Number 9940905 is valid and allow the complaint to proceed to a merit hearing.**

**The decision of the Board on this file is also applied to the other 39 Roll Numbers as listed herein.**

## **REASONS**

Note: In presenting the reasons for the Board's decision, it should be noted that the *Applicant* in this Preliminary Hearing is the City of Edmonton. By tradition, the City of Edmonton would then be listed as the *Respondent*. However, in the *reasons* which follow, reference is being made to the *Complainant* and *Respondent* as they would appear on the initial Complaint Form.

1. Each year the City of Edmonton sends taxpayers an Assessment Notice which gives the taxpayer the basic property reference and the assessment amount; however, only a limited amount of information is provided. If the taxpayer disagrees with the assessment, he must complete a complaint form. The notice also lists a website through which the taxpayer can access additional information.
2. In this case, the complaint was made within the proper time as set out in Section 467(2) of the MGA and in sufficient detail with the Clerk in the form set out in Schedule 1 of MRAC.
3. Although it may be true that the *original* Complainant presented a similar list of issues on each of 39 additional complaints, there is nothing in the legislation nor the regulation which would disallow this procedure in filing a complaint.
4. In a case where an *original* Complainant lists one or more issues that are not contested during the merit hearing does not mean that the complaint, in the first instance, is invalid.
5. In cases where, in the view of the Complainant, every complaint is filed in a manner where some of the issues and grounds appear to be a boilerplate does not automatically mean that the requirements of the legislation and regulations have been abrogated.
6. In cases where a Complainant used similar issues for a series of complaints and then added a few handwritten notes does not necessarily mean that the list of issues is being altered but rather that a particular issue is being clarified for both parties.
7. In balancing the requirement under MGA 460(7) wherein *a Complainant must indicate which information on the assessment notice is incorrect, explain in what respect it is incorrect, indicate the correct information, and clearly identify the requested assessment amount*, the Board is satisfied that the issues as advanced by the Complainant meet this condition. According to the Complainant, the assessment amount on the Assessment Notice is not correct. With respect to what was incorrect, the Complainant stated that the assessment is in excess of its market value.
8. Section 2(2) of MRAC requires compliance with section 460(7) of MGA: *that the complaint form outline the specific issues related to the incorrect information that are to be decided by the assessment review board and the grounds in support of those*

*issues*. In this regard, the Board agrees with the City of Edmonton that although not as clearly stated as might be, the Board is satisfied that the Complainant did comply with these legislated guidelines.

9. As for Section 9 of MRAC which states that a CARB *must not hear any matter in support of an issue that is not identified on the complaint form*, the Board notes and accepts the Complainant's submission that all those issues which might be raised during the merit hearing were listed. The Complainant reasoned that rather than leaving an issue out only to realize that a particular issue cannot be raised during the merit hearing because it was not listed on the Complaint Form, it is better to list all possible issues in a generic form, even at the risk of being redundant.
10. The CARB analyzed the requirements under the legislation, the content of the Complaint Forms, and concludes that the Complainant has complied with the provisions under the legislation. The fact that some of the complaints show similarity in the nature of each complaint in terms of issues does not negate the validity of each issue even though the list of issues brings into focus what might be wrong with an assessment as opposed to what is actually wrong with an assessment.
11. As to the wording of each sentence in each issue, although there may be grammatical and/or word usage problems, this does not diminish the intent or the meaning of those sentences, nor the intent of the complaint as presented by the Complainant.
12. In instances where the CARB finds fault with the manner in which issues are stated, contextually or grammatically, on a Complaint Form, it is not the role of the Board to determine which issues should or should not be contested. That, rightfully, is the responsibility of the Complainant. In other words, even though an issue is listed on the Complaint Form, a Complainant may at the outset of a hearing or during the merit hearing abandon a particular issue.
13. The CARB reviewed the *Boardwalk Reit LLP v. Edmonton (City)* [2008] A.J. No. 635 decision and notes that the standard to be applied is one of substantial compliance when a Complaint Form is completed, as was argued by the Complainant in this case (Exhibit R-2, page 66).
14. The Board accepts the Respondent's (APTAS) submission that the legislation does not specify that issues cannot be common to multiple complaints. Further, the Board concurs with the Respondent that the complaint form should not contain evidence but simply an introduction of the issues that would or might be raised at the merit hearing.
15. The Board notes that MRAC Section 8(2)(a)(i) states that the complainant must, at least 42 days before the hearing date, "*...disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and written argument that the complainant intends to present at the hearing in sufficient detail to allow the*

*respondent to respond to or rebut the evidence at the hearing.*” There is no legislated requirement to provide detailed evidence with the Complaint Form other than the issue(s), which in this case is the assessment amount.

16. The Applicant requested that the Board clarify the issues of the complaint if the Board allows them to proceed to a merit hearing. In this regard, the Board has determined that this is not the role of this Board.
17. Finally, to deny the Complainant due process or the loss of a right to complain about the assessment in this particular case would be disproportionate to the gravity of any fault that may exist in the formulation of the issues.

### **DISSENTING OPINION AND REASONS**

There were no dissenting opinions.

Dated this 26<sup>th</sup> day of July 2011, at the City of Edmonton, in the Province of Alberta.

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Steven C. Kashuba, 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.*

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