



ASSESSMENT REVIEW BOARD

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

June 18, 2010

NOTICE OF DECISION NO. 0098 57/10

ANNE PAPADOPOULOS
16030 – 118 AVENUE NW
EDMONTON, AB T5V 1C6

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 Assessment Review Board (ARB) from a hearing held on June 4, 2010 respecting an appeal on the 2010 Annual New Realty Assessment.

Roll Number 1616325	Municipal Address 16030 – 118 Avenue	Legal Description Plan: 7721487 Block: 4 Lot: 8
Assessed Value \$2,034,000	Assessment Type Annual - New	Assessment Year 2010

Before:

David Thomas, Presiding Officer

Persons Appearing: Complainant
Anne Papadopoulos

Persons Appearing: Respondent
Tanya Smith – Law Branch
Joel Schmaus – Assessment Branch

PROCEDURAL MATTERS

Not applicable.

ISSUE(S)

Does Section 3 of the complaint filed meet the specificity required to be a valid complaint?

LEGISLATION

Section 9(1) of the *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 301/2009 (“MRAC”) states:

A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.



POSITION OF THE RESPONDENT

The City gives examples of the many places that a complainant can get assistance from the assessments department of the City. This can be done by email, phone or fax. The City advises that numerous City advertisements have made this known in newspapers as well as upon the complaint forms sent to all owners. The City asserts that the complainant has attempted none of these. Indeed, when the clerk of the ARB pointed out the deficiency and offered assistance to the complainant, again nothing was done.

The City says the system has not failed this complainant: she has just chosen to ignore it.

The City ascertains that the complaint, as filed, gives none of the specifics that Section 460(7) requires by way of information, nor any of the specifics of issues required in the complaint form. As such, the City declares that it is invalid and the complaint must be dismissed.

POSITION OF THE COMPLAINANT

The complainant acknowledges she is a first time filer of a complaint and is quite unsure of the process. She believes that her statement – that the requested value (not the assessed value) would be the real market value of the property – was the matter she wanted to bring before the Board.

The complainant acknowledges she received an email from the Clerk of the ARB pointing out the insufficiency of the complaint as filed on Feb 23, 2010, and offering to attach any additional material the complainant wished, if such material were received by March 5, 2010.

The Complainant did not respond to this email offer because she did not know what else to add to the complaint filed.

DECISION

The complaint is invalid and, accordingly, must be dismissed.

REASONS FOR THE DECISION

The complainant's wording in Section 5 of the complaint form is simply a restatement of the requested assessed value and gives nothing of a reason or rationale of how the assessor erred or how she believes she could advance a corrected value. The room provided on the form clearly does not suggest she needed to provide an extensive listing of reasons, but it should entail something of what she wished to bring before the assessor or the ARB. The Act and MRAC require as much, and make clear that the Board must dismiss a complaint filed devoid of any rationale to complain. In addition, Section 9(1) MRAC says a Board may only hear material on issues raised in the complaint. If none are raised, as is the case here, there is nothing for a Board to hear.

While there is some complexity to this new system, as the City has pointed out, there are many avenues to get help. It is very unfortunate that the complainant had not contacted the clerk of the ARB, who offered assistance to perfect her complaint.

Dated this 18th day of June, 2010 at the City of Edmonton, in the Province of Alberta.

Presiding Officer

CC: MUNICIPAL GOVERNMENT BOARD
LAW BRANCH