



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 59/11

797343 Alberta Inc.  
6030 - 50 Street NW  
Edmonton, AB T6B 3C4

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 20, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1158112	6020 50 Street NW	Plan: 8220320 Block: 8 Lot: 3	\$2,424,000	Annual New	2011

#### **Before:**

Ted Sadlowski, Presiding Officer  
Francis Ng, Board Member  
George Zaharia, Board Member

#### **Board Officer:**

Annet Adetunji

#### **Persons Appearing on behalf of Complainant:**

Allan McIver, 797343 Alberta Inc.

#### **Persons Appearing on behalf of Respondent:**

Suzanne Magdiak, City of Edmonton, Assessor

### **PROCEDURAL MATTERS**

Upon questioning by the Presiding Officer, the parties present indicated no objection to the composition of the Board. In addition, the Board members indicated no bias with respect to this file.

## **PRELIMINARY MATTER**

1. The Respondent raised a preliminary matter at the commencement of the hearing indicating that the Complainant had not disclosed any evidence in accordance with Section 8 of the *Matters Relating to Assessment Complaints Regulation* (MRAC). According to Section 9 of MRAC, the CARB must not hear any matter that was not disclosed in accordance with Section 8. The Respondent stated that, as a result of the lack of disclosure by the Complainant, she did not want to present her evidentiary package. As well, in absence of reasons for the complaint, the Respondent stated that the “onus” has not been met. Consequently, the Respondent requested that the merit hearing not proceed.
2. The Complainant indicated concern with the process, stating that he was not bringing forward any new evidence and was only going to speak to the Respondent’s disclosure.
3. The Complainant understood that the Board is dealing with legislation, but questioned the fairness of the process in that he is not being allowed the opportunity to have a new hearing.

## **DECISION ON THE PRELIMINARY MATTER**

1. In absence of any disclosure, the Board found that the Complainant had not met the obligations legislated in section 8 of MRAC.
2. The Board found that it was bound by section 9 of MRAC to not hear any evidence that was not disclosed in accordance with section 8.
3. Consequently the Board did not hear the complaint and the hearing was closed.

## **ISSUE**

Is the assessment of the subject property fair and equitable?

## **LEGISLATION**

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

*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.*

**The Matters Relating to Assessment Complaints Regulation (MRAC), Alberta Regulation 310/2009;**

*S. 8 (2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:*

*S. 8 (2)(a) the complainant must, at least 42 days before the hearing date,*

*S.8(2)(a)(i) 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 any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond or rebut the evidence at the hearing, and*

*S.9(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.*

**DECISION**

The decision of the Board is to confirm the 2011 assessment of the subject property at \$2,424,000.

**REASONS FOR THE DECISION**

In absence of any compelling reasons to alter the assessment, the Board had no justification to amend the assessment.

**DISSENTING OPINION AND REASONS**

There was no dissenting opinion.

Dated this 3<sup>rd</sup> day of August, 2011, at the City of Edmonton, in the Province of Alberta.

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Ted Sadlowski, 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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