



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 60/11

408138 Alberta Ltd
4224 - 30 Avenue NW
Edmonton, AB T6L 4C9

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:
4265666	115 9704 39 Avenue NW	Plan: 9520655 Unit: 58	\$210,500	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:

Guy Amyotte, 408138 Alberta Ltd

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 agreed that no disclosure had been submitted, stating that he found the process to be very difficult.

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 which requires that it must 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 \$210,500.

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 3rd day of August, 2011, at the City of Edmonton, in the Province of Alberta.

Ted Sadlowski, 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.
