



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 623/11

Real O Amyotte, A-6 Holdings Inc.  
504 - 67 ave. NW  
Edmonton, AB T6P 1S2

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 preliminary hearing held on January 13, 2012 respecting an appeal on the 2011 Annual New Realty Assessment.

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1074111	504 67 Avenue NW	Plan: 138KS Lot: 13	\$843,000	Annual New	2011

#### **Before:**

Tom Robert, Presiding Officer

**Board Officer:** Jason Morris

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

No Appearance

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

Pam Woodward, Assessment & Taxation, City of Edmonton  
Tanya Smith, Law Branch, City of Edmonton

## **ISSUE**

Did the Complainant file the form by the deadline?

## **POSITION OF THE COMPLAINANT**

The Complainant did not appear, and provided no written submissions to the Board.

## **POSITION OF THE RESPONDENT**

The Respondent provided evidence that the Complainant had been sent a notice of assessment in accordance with the act in the form of the assessment notice with a complaint filing deadline of March 14, 2011. The Respondent also provided evidence that the notice of assessment had been advertised as required by section 311 of the Municipal Government Act, in the form of copies of numerous newspaper advertisements from newspapers in the City of Edmonton. The Respondent also provided copies of the complaint form showing that it had been filed electronically on November 14, 2011.

The Respondent argues that the Complainant is deemed by operation of the MGA and the Interpretation Act to have received the assessment notice 67 days after it is sent, that the Complainant is required by section 467(2) of the MGA to file any complaint on that assessment prior to the deadline of March 14, 2011, and that the Complainant failed to do so, and that the Board is therefore precluded from considering the complaint.

## **LEGISLATION**

### ***Municipal Government Act, RSA 2000, c M-26***

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).

## **DECISION**

The decision of the Board is to declare the complaint invalid.

## **REASONS FOR THE DECISION**

The Board finds that the complainant had proper notice of the assessment, and was required to file any complaint prior to March 14, 2011. The Board further finds that the complaint in question was filed after that date, and that as a result of the operation of section 467(2) of the MGA, the Board has no jurisdiction to hear the matter. Section 467(2) of the MGA is mandatory, and provides the Board with no discretion.

Dated this January 13, 2012 at the City of Edmonton, in the Province of Alberta.

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Tom Robert, 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, RSA 2000, c M-26.*

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cc: A-6 HOLDINGS INC