



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 68/11

Loy Luke, Z & X Holdings Ltd.
12340 - 142 Street N.W.
Edmonton, AB T5L 2H1

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 27, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
2208577	12330 142 Street NW	Plan: 134RS Block: 5 Lot: 1A	\$4,173,000	Annual New	2011

Before:

Dean Sanduga, Presiding Officer
Ron Funnell, Board Member
Taras Luciw, Board Member

Board Officer: Nicole Hartman

Persons Appearing on behalf of Complainant:

Loy Luke, Z & X Holdings Ltd.

Persons Appearing on behalf of Respondent:

Marty Carpentier, City of Edmonton, Assessor
Steve Lutes, City of Edmonton, Law Branch

PRELIMINARY MATTERS

The Respondent requested the Board not to allow the Complaint to proceed, The Complainant is required at least 42 days before the hearing date to have filed all evidence with the Edmonton Assessment Review Board and the Assessor.

The Complainant disclosure of evidence was due on June 14, 2011 and was received on July 11, 2011.

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.

Matters Relation to Assessment Complaints Regulation AR 301/2009 (MRAC);

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:

- (a) the complainant must, at least 42 days before the hearing date,
 - (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 to or rebut the evidence at the hearing, and

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.

DECISION

The decision of the Board is not to allow the hearing to proceed thereby confirming the 2011 assessment in the amount of \$4,173,000.

REASONS

The Board found that the Complainant failed to provide evidence in a timely manner pursuant to MRAC section 8(2).

DISSENTING OPINION AND REASONS

There was no dissenting opinion.

Dated this 2nd day of August, 2011, at the City of Edmonton, in the Province of Alberta.

Dean Sanduga, 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.

cc: Z & X HOLDINGS NO 1 LTD