



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 73/11

Shepherd's Care Foundation
6620 - 28 Avenue NW
Edmonton, AB T6K 2R1

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 August 8, 2011, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
10169838	6608 - 28 Ave. NW	Plan: 0926016 Unit: 121	\$53,439,000	Annual New	2011

Before:

Robert Mowbrey, Presiding Officer
Brian Hetherington, Board Member
Howard Worrell, Board Member

Board Officer: Kristen Hagg

Persons Appearing on behalf of Complainant:

Carol Zukiwski, Reynolds Mirth Richards & Farmer LLP
Melissa Fleck, Reynolds Mirth Richards & Farmer LLP

Persons Appearing on behalf of Respondent:

Moreen Skarsen, City of Edmonton, Assessor
Steve Lutes, City of Edmonton Law Branch

PRELIMINARY MATTERS

- 1) Upon questioning by the Presiding Officer, the parties indicated no objection to the composition of the Board.
- 2) In addition, the Board advised the parties that the Board was not aware of any circumstances that would raise an apprehension of bias with respect to the file.
- 3) The Respondent and Complainant provided a recommendation at the onset of the hearing to increase the exemption to 100% under Section 362(1)(n)(iv) of the Municipal Government Act.
- 4) The Respondent made a recommendation to reduce the 2011 Annual Assessment of \$53,439,000 to \$12,292,000 due to an incorrect assessment based upon one unit and not individual units.
- 5) The Board recessed, deliberated and rendered a decision to both parties that accepted both the joint recommendation and the recommendation of the Respondent.

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.

s. 362(1) The following are exempt from taxation under this Division:

(n)(iv) property that is held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act*.

DECISION

The Board accepts the joint recommendation of the Respondent and Complainant and hereby increases the 2011 exemption from 0 to 100%.

Further the Board accepts the recommendation of the Respondent to reduce the 2011 Annual Assessment from \$53,439,000 to \$12,292,000.

DISSENTING OPINION AND REASONS

There was no dissenting opinion.

Dated this 8th day of August, 2011, at the City of Edmonton, in the Province of Alberta.

Robert Mowbrey, 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.