



ASSESSMENT REVIEW BOARD

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

NOTICE OF DECISION NO. 0098 794/11

Altus Group
17327 106A Avenue
EDMONTON, AB T5S 1M7

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 March 5, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
3747482	9925 JASPER AVENUE NW	Plan: 4132RS Block: F / Plan: NE Lot: 6	\$29,374,000	Annual Revised	2011

Before:

James Fleming, Presiding Officer
Judy Shewchuk, Board Member
Taras Luciw, Board Member

Board Officer: Karin Lauderdale

Persons Appearing on behalf of Complainant:

Did not appear

Persons Appearing on behalf of Respondent:

Did not appear

PRELIMINARY MATTERS

The CARB received a recommendation signed by both parties agreeing to a revision to the Assessment Class (LUC%) for this case.

The changes agreed to are as follows:

Original assessment class: 133 (84%) 229 (16%)

Revised assessment class: 133 (89%) 229 (11%)

BACKGROUND

It should be noted that due to considerable delays experienced as a result of the City's preliminary challenge of the validity of Altus CARB complaints, including filing of a leave to appeal the CARB decision of the preliminary hearing in the Court of Queen's Bench, the Assessment Review Board (ARB) administration determined it would be unable to meet the deadlines set out in s. 468 (1) of the Municipal Government Act (MGA), and s. 53 (b) of Matters Relating to Assessment Complaints. Accordingly, the ARB administration requested and obtained a Ministerial extension to hear the affected roll numbers, including the subject property in 2012 under the authority of s. 605(2) of the MGA.

As a result, because the roll for 2011 has been closed, it has been determined that the most appropriate method of dealing with withdrawals is to proceed by way of a joint recommendation agreeing to the Assessment.

LEGISLATION

Municipal Government Act, RSA 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.

DECISION

The CARB accepts the joint recommendation of both parties that the assessment be confirmed as set out below and that the LUC be revised as recommended by both parties.

Roll Number	Original Assessment	New Assessment
3747482	\$29,374,000	\$29,374,000

REASONS FOR THE DECISION

Joint agreement by both parties to revise the Assessment Class and to confirm the assessment.

DISSENTING OPINION AND REASONS

There were no dissenting opinions.

Dated this 5th day of March, 2012, at the City of Edmonton, in the Province of Alberta.

James Fleming, 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.

cc: 2079470 ONTARIO INC