



## ASSESSMENT REVIEW BOARD

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

### NOTICE OF DECISION NO. 0098 797/11

Landmark Property Mgt,  
a division of Delcon Realty Ltd  
400, 10508-82 Ave  
Edmonton, AB T6E 2A4

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:
10223168	15735 97 STREET NW	Plan: 1120438 Block: 2 Lot: 12	\$752,000	Supplementary New	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 Board received a recommendation signed by both parties agreeing to revise the Assessment Class assessment of this property from 240 to No LUC; thereby revising the assessment amount from \$752,000 to \$0.

## **BACKGROUND**

This is a supplementary assessment.

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 allowing the complaint and reducing the assessment to \$0.00.

## **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 written recommendation of the parties to amend the assessment as set out below.

Roll Number	Original Assessment	New Assessment
10223168	\$752,000	\$0

## **REASONS FOR THE DECISION**

Joint agreement by both parties to amend the LUC and thus to reduce the assessment.

## **DISSENTING OPINION AND REASONS**

There were no dissenting opinions.

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

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James Fleming, Presiding Officer

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*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: LEIGH HOLDINGS INC