



**ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

CARB - 0203-0009/2012

IN THE MATTER OF A COMPLAINT filed with the City of Lethbridge Composite Assessment Review Board (CARB) pursuant to Part 11 of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

BETWEEN:

Brian Roelofs – Mo-Tires Ltd - Complainant

- a n d -

City of Lethbridge - Respondent

BEFORE:

Members:

M. Vercillo, Presiding Officer

K. Perry, Member

B. Boora, Member

A hearing was held on Wednesday, June 20, 2012 in the City of Lethbridge in the Province of Alberta to consider complaints about the assessments of the following property tax roll number:

Roll No./ Property Identifier	Assessed Value	Owner
4-2-050-2830-0001 2830 5 AV N	\$720,000	Mo-Tires Ltd

Appeared on behalf of the Complainant:

- Brian Roelofs – Mo-Tires Ltd

Appeared on behalf of the Respondent:

- Verle Blazek, Assessor, City of Lethbridge

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a rectangular shaped lot containing one building built in 1974 that is approximately 14,610 square feet (SF) in size. The building is situated on an assessable land area of approximately 43,519 SF.

The subject is assessed using the Income Approach to value and uses an assigned lease rate of \$4.50 per SF for the main floor space. With consideration given to vacancy allowance and other expenses, the resulting net operating income is capitalized at 8.00% to achieve the assessed value.



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PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The CARB derives its authority to make this decision under Part 11 of the Act. During the course of the hearing, the Complainant raised the following procedural issue, which is addressed below:

Preliminary Issue 1: The subject property is a neighboring property to 423 28 ST N (a property also under assessment appeal), a 0.66 acre vacant land property. The assessor erred in assessing the subject property separately from the neighboring 423 28 ST N property as they are both under a single title.

The Complainant offered what he suggested was a Land Title document proving that the subject property and neighboring 423 28 ST N are part of the same title and therefore should be assessed as a single property and not two separate properties as is currently the case.

The Respondent was not aware of this claim prior to the hearing and therefore time to investigate the matter.

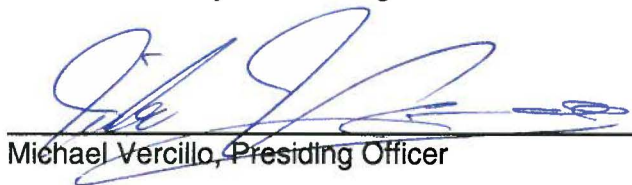
Decision: Preliminary Issue 1

In view of the above considerations, the CARB finds as follows with respect to Preliminary Issue 1:

- That in light of this new information and with the agreement of both parties, this hearing is postponed to July 30, 2012 along with the hearing of 423 28 ST N (originally scheduled for June 20, 2012).
- It is agreed that neither party will disclose any new evidence prior to the postponed date.
- The reason for the postponement is to determine whether or not the two properties should be combined and assessed as one property.

It is so ordered.

Dated at the City of Lethbridge in the Province of Alberta, this 12th day of June, 2012.



Michael Vercillo, Presiding Officer