

NOTICE OF DECISION NO. 0215 01/2012

**TOWN OF MAYERTHORPE
COMPOSITE ASSESSMENT REVIEW BOARD
DECISION WITH REASONS**

IN THE MATTER of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

AND IN THE MATTER of an assessment complaint filed with the Town of Mayerthorpe 2012 Composite Assessment Review Board.

Between

EEE Sales and Rentals -Complainant

and

Town of Mayerthorpe -Respondent

Before

J. Schmidt, Presiding Officer
S. Aitken, Member
U. Truscott, Member

This is an assessment complaint decision of the Composite Assessment Review Board from a hearing held in the Town of Mayerthorpe on November 20, 2012 respecting a property assessment entered in the assessment roll of the Respondent municipality as follows.

Roll No.	89900
Assessed Value	\$73,500
Legal Description	Plan 9825697, Lot 4
Municipal Address	4420 42 Avenue

Appearances:

Complainant: Mr. Edward Ens for EEE Sales and Rentals
Bob Donahue for EEE Sales and Rentals

Respondent: Mr. Grant Clark, Appointed Municipal Assessor for the Town of Mayerthorpe

Assessment Review Board: Mr. Jeff Cook, Clerk of the Composite Assessment Review Board

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Observers: Ms. Melody Golden, Tax Clerk, Town of Mayerthorpe
Ms. Karen St. Martin, CAO, Town of Mayerthorpe

Background and Property Description

[1] The subject property is an approximate 10 acre parcel with a land use designation of Industrial/Commercial. The property is serviced with on site electricity only and has highway exposure; however, no direct highway access is available.

[2] In 2010, the property assessment was reduced from \$109,900 to \$70,000 as a result of an assessment complaint. In 2011, this same property assessment was fixed at \$70,000 as a result of an assessment complaint.

[3] The 2012 assessment complaint came forward on grounds the property assessment is too high.

Preliminary Matter

[4] The Complainant stated that he has entered into litigation with the Town of Mayerthorpe respecting various outstanding land development matters and as the CAO of the Town; Ms. St. Martin should not be allowed to attend this hearing.

[5] On questioning, Ms. St. Martin advised that she was attending only as an observer and was not prepared to enter any evidence or testimony.

[6] Following a recess and deliberation, the Board ruled that since Ms. Martin was attending solely as an observer, there would be no breach of procedural fairness. In addition, all ARB hearings are open to the public and therefore there is no need to have Ms. St. Martin excuse herself from this hearing.

Legislation

Municipal Government Act

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.

Position of Complainant

[7] The Complainant submitted that the subject property can only be used to live on.

[8] It was argued that no industrial/commercial development is taking place in Mayerthorpe; rather development is occurring out of the Town boundaries.

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[9] The result of the lack of development in Town is a lowering of property value.

[10] It was requested that the assessed value should be revised to reflect the lower property value at \$24,000.

[11] In support of the Complainant's submission Exhibit C1 (17 pages) was presented and entered into the record.

Position of the Respondent

[12] The Respondent took the position that the subject assessment at \$73,500 is supported by the decision of the 2011 Composite Assessment Review Board (2010 assessment).

[13] In support of this position Exhibit R1 was submitted (31 pages).

[14] In summation, it was proposed that the Board should accept information supplied by DCL Siemens on November 14, 2012 as evidence that the subject property in fact was serviced with water and sewer (Exhibit 2R 4 pages).

[15] The Respondent requested that the Board increase the assessment by 25% to account for the water and sewer services.

Findings

[16] No evidence was submitted to show the subject property has had any material change since the 2009 Knight and Company Appraisals Ltd. Report.

[17] No evidence was submitted by either party to show market values have increased or decreased since the previous years' assessment.

[18] The November 14, 2012 information supplied by DCL Siemens is vague respecting whether or not the subject property could in fact be serviced with water and sewer.

[19] The information contained in Exhibit R2 was not available to the Complainant until the hearing; is post facto and accordingly will not receive any consideration in deciding this matter.

[20] Without evidence from either party to show why the assessment should be varied, the Board will accept the 2009 estimated value at \$70,000 in the Appraisal Report commissioned by the Town of Mayerthorpe as the best indication of market value for purposes of the 2012 assessment roll.

[21] The Board is satisfied that the assessment at \$73,500 is a fair and reasonable value for purposes of the 2012 assessment and tax roll.

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Decision

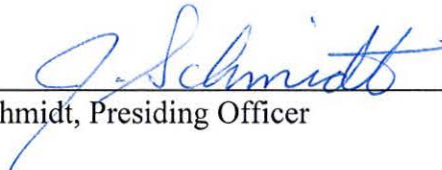
[22] With the foregoing in mind, the Board has concluded that no assessment change is required.

[23] Accordingly, the subject property assessment at \$73,500 is confirmed.

No costs to either party.

Dated this 28th day of November 2012.

COMPOSITE ASSESSMENT REVIEW BOARD



J. Schmidt, Presiding Officer

Appendix "A"

Documents Received and Considered by the Board

No.	Item
C1 (17 pages)	Complainant's submission
R1 (31 pages)	Respondent's submission
R2 (4 pages)	Respondent's submission (Not Considered)