

**MEDICINE HAT  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the Property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

**between:**

***CDR Hotel Ab. Inc***

**and**

***The City Of Medicine Hat***

**before:**

***Board Chair, J. Zezulka  
Board Member 1, R. Woodward  
Board Member 2, J. Lazar***

This is a complaint to the Medicine Hat Assessment Review Board in respect of Property assessment prepared by the Assessor of The City of Medicine Hat and entered in the 2010 Assessment Roll as follows:

**TAX ROLL ACCT.:118984**

**LOCATION ADDRESS: 530 – 4<sup>th</sup> Street S.E.  
Medicine Hat, Alberta**

**APPEAL NUMBER: 0004**

**ASSESSMENT: \$310,780**

This complaint was heard on 1<sup>st</sup> day of November 2010 at the City Council Chambers of Medicine Hat City Hall.

Appeared on behalf of the Complainant:

- *Sharanjit Kaur*
- *C. Haag*


Appeared on behalf of the Respondent:

- *L. Evenson*
- *K. Levesque*

### **ISSUES AND DECISION**

At the outset of the hearing, it became apparent that the complainant was seeking tax relief, but was not disputing or questioning the assessment. According to the Municipal Government Act, Section 460 (1) (6), there is no right to make a complaint about any tax rate. Moreover an Assessment Review Board has no jurisdiction to hear a complaint against a tax or tax rate. For that reason, the complaint is dismissed and the assessment is confirmed.

**DATED AT THE CITY OF MEDICINE HAT THIS 5<sup>th</sup> DAY OF NOVEMBER, 2010.**



**Presiding Officer**

*An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an Assessment Review Board.*

*Any of the following may appeal the decision of an Assessment Review Board:*

- (a) *the complainant;*
- (b) *an assessed person, other than the complainant, who is affected by the decision;*
- (c) *the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) *the assessor for a municipality referred to in clause (c).*

*An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to*

- (a) *the assessment review board, and*
- (b) *any other persons as the judge directs.*