

**MACKENZIE  
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:**

***NORALTA INN WEST LTD., COMPLAINANT***

**and**

***MACKENZIE COUNTY, RESPONDENT***

**before:**

***Board Chair, J.P. Acker  
Board Member 1, W. Schroeder  
Board Member 2, P. Braun***

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

**ROLL NUMBER: 082517**

**LOCATION ADDRESS: 1018 Tower Road, Zama, AB T0H 4E0**

**HEARING NUMBER: 001**

**ASSESSMENT: \$ 5,086,400**

This complaint was heard on the 6<sup>th</sup> day of October, 2010 at the High Level Town located at 10511 – 103 Street, High Level, Alberta, Boardroom 150.

Appeared by teleconference on behalf of the Complainant:

- *Steve Eady*

Appeared by teleconference on behalf of the Respondent:

- *Carol Zukiwski, Counsel*
- *Randy Affolder, Assessor*

Also present

- Carol Gabriel, Assessment Review Board Clerk

**Property Description:**

The subject property is a commercial site improved with a series of modular units providing residential accommodation and food services. While the units are not located on permanent foundations, they are connected to electrical and plumbing apparatus. This property was assessed using a mass appraisal income approach.

**Issues:**

Property is incorrectly assessed using the income approach. The complainant alleges that the replacement cost approach is more appropriate to this type of improvement.

**Complainant's Requested Value:** \$ 2,500,000

**Preliminary Matters:**

Counsel for the respondent submitted a brief outlining two preliminary matters requiring the attention of the Board.

- The respondent objects to the representation by Mr. Eady insofar as the requirements of section 51 of MRAC (Matters Relating to Assessment Complaints Regulation) have not been met. Mr. Eady was provided a letter by the complainant and no agent authorization form as prescribed in the regulations was submitted to the Board.
- The respondent objects to the introduction of new evidence or testimony insofar as the only material filed within the timelines required by the regulation (MRAC section 9) is a one-page document entitled 'Requested Assessment'.

**Board's Decision in Respect of Each Matter or Issue:****Agent Representation**

Mr. Eady agreed that no agent authorization form had been submitted. He indicated that he received the file subsequent to the complainant meeting with his predecessor and the initial filing of this appeal. He further indicated that the complainant was travelling out of the country and had indicated his intention to participate in this hearing by teleconference.

Section 51 of Matters Relating to Assessment Complaints Regulation (AR 310/2009) states:

*"An agent may not file a complaint or act for an assessed person or taxpayer at a hearing unless the assessed person or taxpayer has prepared and filed with the clerk or administrator an assessment complaints agent authorization form set out in Schedule 4."*

Insofar as the required documentation had not been filed with the board as confirmed by the Assessment Review Board Clerk, the Board determines that Mr. Eady has no status to present testimony or argument to this appeal.

**Failure to Disclose**

The respondent indicated that there had been discussions between legal counsel, the assessor and the complainant's representatives regarding additional evidence and argument in support of this appeal. However, none of this information had been filed with the Assessment Review Board up to and including the date of this appeal.

Section 9 of Matters Relating to Assessment Complaints Regulation (AR 310/2009) states:

*9(1) A composite assessment review board must not hear any matter in support of an issue that is not identified on the complaint form.*

*(2) A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8.*

Accordingly, the Board cannot - as mandated under section 9 of MRAC - hear new evidence. The Board therefore excludes any discussion or consideration of this material.

**Merit Hearing**

At the time of Board consideration of this matter, the complainant had not yet telephoned to participate in the teleconference. As a result, the Board considered the material before it. This was limited to the Complaint Form submitted by the complainant and the one page document entitled 'Requested Assessment'. Nothing in these materials indicated any support for an alternative approach to value as requested by the complainant. Further, there was nothing in this documentation to support the complaint of an incorrect assessment.

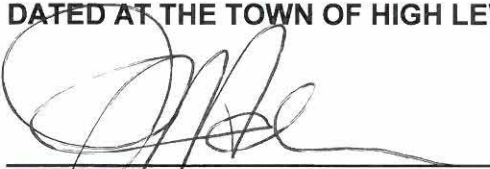
The respondent requested that the appeal be dismissed on the basis that the complainant had not met his onus of evidence or argument supporting a change in the assessment rendered by the assessor.

The Board concurred that there was insufficient evidence or argument to disturb the assessment and therefore determined that the assessment is confirmed as rendered.

**Board's Decision:**

The assessment is confirmed at \$ 5,086,400. No costs to either party.

**DATED AT THE TOWN OF HIGH LEVEL THIS 7<sup>th</sup> DAY OF October, 2010.**

  
**J. P. Acker**  
**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.*