

IN THE MATTER OF A COMPLAINT filed with the Mackenzie County 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:

- Mr. W. Derksen : Complainant

- a n d -

-R. Affolder, Assessor : Respondent

BEFORE:

Members:

Rob Irwin , Presiding Officer

W. Schroeder , Member

P Braun , Member

A hearing was held on Wednesday, October 12 2011 in the Town of Fort Vermilion in the Province of Alberta to consider complaints about the assessments of the following property tax roll number:

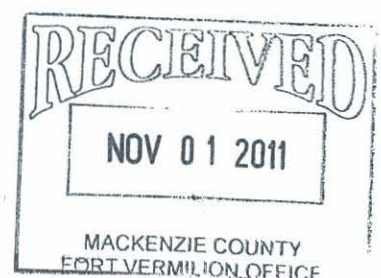
Roll No./ Property Identifier	Assessed Value	Owner
074299	\$126,650.00	Derksen Walter and Jessie

Appeared on behalf of the Complainant:

- Walter Derksen

Appeared on behalf of the Respondent:

- Mr. R. Affolder Assessor, Mackenzie County



PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject property is a 34.47 acre RV Park. It contains a registration/confectionary building, a 280 sq ft. rental cabin, a multi use shelter and bandstand. The property also has 4 outside toilets, a playground and 49 rentable camping sites.

PART B: PROCEDURAL or JURISDICTIONAL MATTERS

The CARB derives its authority to make this decision under Part 11 of the Act. No specific jurisdictional or procedural issues were raised during the course of the hearing, and the CARB proceeded to hear the merits of the complaint, as outlined below.

PART C: ISSUES

The CARB considered the complaint form together with the representations and materials presented by the parties. The numerous matters or issues raised on the complaint form were discussed but the Complainant advised the Board that the only remaining issues under appeal were the assessment amount and the assessment class.

ISSUE 1: an assessment amount

The requested assessed value box on the complaint form was blank and the reason for the complaint stated the campground cannot function financially.

ISSUE 2: an assessment class

The Complainant stated that the campground had had ceased to operate in the assessment period. The Complainant had removed most of the advertising signage, there were no reservations confirmed and as they were not operating a business and therefore should not be assessed at a commercial rate.

Summary of Complainant's Position:

The Complainants position was that the campground was not fully operational or financially viable during the assessment period and requested that the subject property should not be assessed as a commercial property.

Summary of Respondent's Position:

The Respondent's position was that the assessment was very fair and had been prepared correctly in accordance with all regulations. The Assessor presented evidence indicating confirmation had been given by staff at Alberta Municipal Affairs that the subject property was classified and assessed correctly.

Board Findings:**Issue 1.**

The Board finds the subject property was assessed in a fair and equitable manner. The Board agreed with the Respondent's analysis of market value for the subject property and noted that it supported the assessment value.

Issue 2.

Evidence presented at the hearing indicated the subject property was assessed in the correct class.

Decision

In accordance with Section 467 of the Municipal Government Act, the Board agreed that the assessment be confirmed as:

Roll # 074299	\$126,650.00
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Reasons:

The Board was not convinced by the evidence presented that the assessment was incorrect or unfair. The Board is not convinced by the Complainant's request and argument to change the assessed value.

The Board finds that the Complainant did not provide sufficient market data to support the request.

It is so ordered.

CARSTAIRS
Dated at _____ in the Province of Alberta, this 11⁹ Day of October 2011



Presiding Officer