

**CITY OF COLD LAKE
INTER-MUNICIPAL ASSESSMENT REVIEW BOARD
ADMINISTRATIVE BOARD ORDER**

In the Matter of an Assessment Complaint filed with the City of Cold Lake pursuant to the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

And in the Matter of an Application by the City of Cold Lake to prohibit the making of an Assessment Complaint.

Upon Notice being given to the affected parties, a hearing was held on July 5, 2012 in the City of Cold Lake.

Between:

City of Cold Lake – Applicant

and

St. Regis Residential Inc. – Defendant

Before:

J. Schmidt – Presiding Officer

Appearing on behalf of the Applicant:

Linda Mortenson – City of Cold Lake, General Manager

Joanne Melnyk – City of Cold Lake, Finance Manager and Recording Secretary

Troy Birtles – Appointed Municipal Assessor, Accurate Assessment Group Inc.

Appearing on behalf of the Defendant:

No one appeared for St. Regis Residential Inc.

Background

On an annual basis the appointed municipal assessor is required to prepare an assessment for all assessable property. To assist the assessor in preparing a property assessment the owner of the property has a duty to provide, on request, any information necessary for the assessor to prepare

an assessment. On July 1, 2011 and on October 1, 2011 the appointed municipal assessor, Mr. Troy Birtles of Accurate Assessment Group Ltd., by letter, made a request to St. Regis Residential Inc. to provide certain information which was necessary in determining a fair and equitable assessment. As of the December 31, 2011 assessment year date no response was received by the assessor.

Issue

Can the owner of assessed property be prohibited from making a complaint about an assessment?

Legislation

Duty to provide information

Municipal Government Act

295(1) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.

(4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under section 492(1) about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of the request.

Applicant's Position

For the record, the City of Cold Lake's General Manager submitted correspondence (Exhibit 1A) dated June 12, 2012 to St. Regis Residential Inc. providing information respecting a hearing to be held to determine whether or not a complaint against Tax Roll Nos. 4000024122, 4000026153, 4000026186 and 4000026187 can be made.

On behalf of the Applicant, the municipal assessor submitted that the property owner in this case was contacted by letter on July 1, 2011 and again on October 1, 2011 to provide information necessary to determine a fair and assessment. These same requests were made on an annual basis since 2002 all without any response. It was argued since the assessed person failed to provide the information as requested an assessment complaint may not be made pursuant to the provisions of s. 295 of the Act. In support of this argument a copy of a 2010 Town of Hinton Review Board hearing for the same issue and for the same assessed person as in this case was addressed where the Board ruled that the property owner's failure to respond to the assessor's request for information under s.295 of the Act prevents the assessed person from making an assessment complaint. Exhibit 2A (71 pages) was entered as evidence.

Defendant's Position

No response was given to the City of Cold Lake's June 12, 2012 letter respecting this matter, nor was there anyone in attendance at this hearing to represent the Defendant.

Finding

The property owner is prevented from making a complaint about an assessment for the 2012 tax year.

Decision

All assessment complaints for the 2012 tax year which may have been filed against property described under Tax Roll Nos. 4000024122, 4000026153, 4000026186 and 4000026187 are dismissed.

Reasons

When regard is given to s.295(4) of the Act there can be no doubt if a person has failed to provide information requested within 60 days from the date of a request a person may not make a complaint in the year following the assessment year. The evidence in this case shows the assessor made a request for necessary information on July 1 and again on October 1 during the 2011 assessment year. Since there was no reply recorded to either request the Board accepts the Applicant's position that the assessed person has "failed to provide" and therefore may not make a complaint for the 2012 tax year.

Accordingly there are no assessment complaints to be heard by an Assessment Review Board for 2012 respecting the four roll numbers as listed herein. All the filing fees which may have accompanied an Assessment Review Board Complaint application in this matter are to be refunded.

It is so ordered.

Dated at the City of Edmonton, Alberta this 13th day of July, 2012.



Jack Schmidt, Presiding Officer

This decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, RSA 2000, c M-26.