

Edmonton Composite Assessment Review Board

**Citation: Doug Bowman, Assessment Advisory Group Inc. v The City of Edmonton, 2013
ECARB 01158**

Assessment Roll Number: 10032660
Municipal Address: 12224 23 Street NE
Assessment Year: 2013
Assessment Type: Annual New

Between:

Doug Bowman, Assessment Advisory Group Inc.

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF

**Lynn Patrick, Presiding Officer
Lillian Lundgren, Board Member
Darryl Menzak, Board Member**

Procedural Matters

[1] No one appeared on behalf of the Complainant. There was no objection from the Respondent to the composition of the Board. There was no indication of bias from any of the Board members.

Preliminary Matters

[2] The Respondent raised the issue of a lack of disclosure of evidence on the part of the Complainant being a breach of s. 8(2)(a) of the *Matters Relating to Assessment Complaints Regulation*, AR 310/2009 (MRAC).

Background

[3] The Complaint in this matter was filed by the Complainant's agent on March 11, 2013. A hearing was set for July 10, 2013 and Notice of Hearing was issued on April 17, 2013. The Complainant's disclosure was required to be given on or before May 28, 2013 and was not given to either the Respondent or the composite assessment review board. The Respondent declined to present any evidence to the Board and seeks a dismissal of the Complaint.

Issue(s)

[4] Can a hearing proceed in the absence of one of the parties?

[5] Can a hearing proceed with the lack of evidence from either party?

Legislation

[6] **The Municipal Government Act, RSA 2000, c M-26, reads:**

s 1(1)(n) “market value” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer;

s 463 If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

(a) all persons required to be notified were given notice of the hearing, and

(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.

s 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.

s 467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

(a) the valuation and other standards set out in the regulations,

(b) the procedures set out in the regulations, and

(c) the assessments of similar property or businesses in the same municipality.

The Matters Relating to Assessment Complaints Regulation, AR 310/2009, reads:

s 8(2) If a complaint is to be heard by a composite assessment review board, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 42 days before the hearing date,

(i) disclose to the respondent and the composite assessment review board the documentary evidence, a summary of the testimonial evidence, including a signed witness report for each witness, and any written argument that the complainant intends to present at the hearing in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing, and

(ii) provide to the respondent and the composite assessment review board an estimate of the amount of time necessary to present the complainant’s evidence.

Position of the Complainant

[7] The Complainant did not appear and did not disclose any evidence to the Respondent or the Board.

Position of the Respondent

[8] The Respondent declined to present any evidence and requested that the Complaint be dismissed on the basis that there was no evidence before the Board that could be considered by the Board in respect to the question of the correctness of the assessment

Decision

[9] The Complaint is dismissed.

Reasons for the Decision

[10] A hearing must proceed before a Board in the absence of a party pursuant to the provisions of s.463 of the Municipal Government Act, which requires that notice has been given and no adjournment request has been made. Where there is a lack of any evidence before the Board for consideration of the Complaint, then it is in order to dismiss the Complaint on that ground.

Heard commencing July 10th, 2013.

Dated this 10th day of July, 2013, at the City of Edmonton, Alberta.



Lynn Patrick, Presiding Officer

Appearances:

No Appearance
for the Complainant

Aaron Steblyk
for the Respondent

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.