

## Edmonton Composite Assessment Review Board

Citation: CVG v The City of Edmonton, 2014 ECARB 00001

Assessment Roll Number: 7097959  
Municipal Address: 10639 82 Avenue NW  
Assessment Year: 2013  
Assessment Type: Annual Revised  
Assessment Amount:

Between:

CVG

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

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DECISION OF  
Robert Mowbrey, Presiding Officer  
Taras Luciw, Board Member

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### **Procedural Matters**

[1] Upon questioning by the Presiding Officer the parties did not object to the Board's composition. In addition, the Board members stated they had no bias with respect to this file.

### **Preliminary Matters**

[2] At the beginning of the hearing, the Respondent spoke to the joint submission regarding an exemption issue on the property.

### **Background**

[3] The referenced property is a paved lot owned by a non-profit entity and which does not qualify for exemption from taxation under either the *Community Organization Property Tax Exemption Regulation*, or the *Municipal Government Act*. However, there is a lease between the owner and a used car dealership, the used car dealership not having an exempt status. The lease provides that the non-profit owner may use portions of the lot for church events, thereby triggering a partial exemption.

### **Issue**

[4] What is the appropriate exemption percentage for the months of October to December 2013?

### **Position of the Complainant and the Respondent**

[5] The parties presented a joint submission to the Board regarding an increase in the exemption percentage. The Respondent stated that the agreement reached by the parties was being presented as a recommendation rather than simply having the matter withdrawn to correction. Section 305 of the *MGA* states that the City may only make corrections to the current year's roll. A decision from the Board is therefore necessary to make the required changes to the 2013 exemption.

[6] The Respondent utilized a time/space calculation to determine the 2013 exemption the owner would be entitled to. Using both space and time, the Respondent calculated the percentage to be 13.675%. The Board was further advised the exemption would be for the last three months of 2013. Both parties indicated support for the joint submission.

### **Decision**

[7] The decision of the Board is to increase the exemption percentage from 0% to 13.675% for the last three months of 2013.

### **Reasons for the Decision**

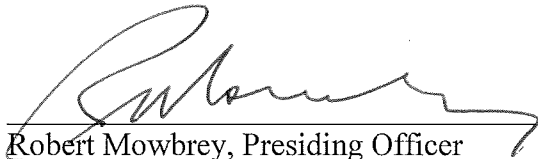
[8] The Board concurs with the exemption methodology utilized by the Respondent in calculating the exemption.

### **Dissenting Opinion**

[9] There was no dissenting opinion.

Heard March 24, 2014.

Dated this 24<sup>th</sup> day of March, 2014, at the City of Edmonton, Alberta.



Robert Mowbrey, Presiding Officer

### **Appearances:**

Tom Janzen  
for the Complainant

Karen Perry  
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.*

## **Legislation**

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

s 305(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the assessment roll,

- (a) the assessor may correct the assessment roll for the current year only, and
- (b) on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.

...

s 305(3) If exempt property becomes taxable or taxable property becomes exempt under section 368, the assessment roll must be corrected and an amended assessment notice must be prepared and sent to the assessed person.

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.

## **Exhibits**

R-1 – 4 pages (Respondent's Exemption Recommendation)