

Edmonton Composite Assessment Review Board

Citation: Kathy Kifiak, Northgate Industries Ltd. v The City of Edmonton, 2014 ECARB 00299

Assessment Roll Number: 1276930
Municipal Address: 12345 121 Street NW
Assessment Year: 2014
Assessment Type: Annual New
Assessment Amount: \$14,619,500

Between:

Kathy Kifiak, Northgate Industries Ltd.

Complainant

and

The City of Edmonton, Assessment and Taxation Branch

Respondent

DECISION OF
Larry Loven, Presiding Officer
Brian Frost, Board Member
Taras Luciw, Board Member

Procedural Matters

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

[2] The Board reviewed the notification, dated March 11, 2014, emailed to the Complainant by the Edmonton Assessment Review Board. The Board finds that the notification meets the requirements of s.7(d) of *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 310/2009, with respect to notification to the Complainant of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence.

[3] The Board notes that disclosure from the Complainant was not received by the Board.

[4] The Board also notes that a request for postponement was not received by the Board, nor was any communication received regarding the intent to withdraw the Complainant.

[5] The Board delayed the commencement of the hearing from the scheduled hearing time by 15 minutes. The Complainant did not appear, nor was any phone call or email received regarding the Complainants intentions to appear.

Preliminary Matters

[6] In the absence of the Complainant's disclosure, the Respondent requested that the Board dismiss the complaint arguing that the reason given on the complaint form stating, "the assessment value was too high as public notification the increase would be 6.3% and this assessment is 13.3%", was insufficient.

[7] The Respondent confirmed to the Board that it did not receive disclosure from the Complainant.

Background

[8] The subject property is a special purpose property located at 12345 – 121st Street NW in the City of Edmonton.

Issues

[9] Is the assessment too high?

Position of the Complainant

[10] No disclosure was received by the Board.

Position of the Respondent

[11] The Respondent did submit disclosure but chose not to enter it as evidence; stating that, because the Complainant did not submit disclosure, onus was not met.

Decision

[12] It is the decision of the Board to confirm the 2014 assessment of the subject property at \$14,619,500.

Reasons for the Decision

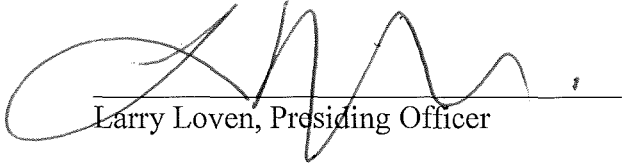
[13] As the Complainant did not disclose any evidence, the Board did not hear any evidence in support of the issue identified on the complainant form.

Dissenting Opinion

[14] None noted.

Heard May 21, 2014.

Dated this 30th day of May, 2014, at the City of Edmonton, Alberta.


Larry Loven, Presiding Officer

Appearances:

Did not appear
for the Complainant

Amy Cheuk, City of Edmonton

Michael Johnson, City of Edmonton
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.

Appendix

Legislation

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 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*, Alta Reg 310/2009, reads:

s. 7 If a complaint is to be heard by a composite assessment review board, the clerk must

(d) after a copy of the complaint form has been provided to the municipality in accordance with section 462 of the Act and to the Minister in accordance with clause (b), notify the municipality, the complainant and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 70 days before the hearing date.

Exhibits

None