

Central Alberta

Regional Assessment Review Board

LARB 0262 1252 2019
Complaint ID 0262 1252
Roll No. 30001012345

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: MAY 30, 2019

PRESIDING OFFICER: M. CHALACK
BOARD MEMBER: M. CHILIBECK
BOARD MEMBER: V. KEELER

BETWEEN:

EMMA ABELL

Complainant

-and-

THE CITY OF RED DEER

Respondent

This decision pertains to a complaint submitted to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by an Assessor of The City of Red Deer as follows:

ROLL NUMBER: 30001012345
MUNICIPAL ADDRESS: 44 Ahlstrom Close
ASSESSMENT AMOUNT: \$ 522,600

The complaint was heard by the Local Assessment Review Board on the 30th day of May 2019, at The City of Red Deer, in the province of Alberta.

Appeared on behalf of the Complainant: No Persons appeared on behalf of the Complainant

Appeared on behalf of the Respondent: Kurtis Hall - Property Assessor – The City of Red Deer
Gail Bukva - Property Assessor – The City of Red Deer

DECISION: The complaint is dismissed for failing to meet the legislated requirements of the Municipal Government Act.

JURISDICTION

- [1] The Central Alberta Regional Assessment Review Board [“the Board”] has been established in accordance with section 455 of the *Municipal Government Act*, RSA 2000, c M-26 [“MGA”], and The City of Red Deer, Bylaw No. 3474/2011, *Regional Assessment Review Board Bylaw* (November 14, 2011).

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a single family dwelling located at 44 Ahlstrom Close within the Anders East subdivision in the City of Red Deer within the province of Alberta. It is classified as residential.
- [3] The property assessment complaint was submitted to the Central Alberta Regional Assessment Review Board on March 20, 2019.
- [4] The Notice of the Hearing was issued to the parties on April 11, 2019.

PRELIMINARY MATTERS

- [5] The Board Chair confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [6] The Respondent raised no objection to the panel hearing the complaint. The Complainant was not in attendance.
- [7] As a preliminary issue, the Respondent requested that the Board dismiss the complaint due to lack of evidence.
- [8] Given that no one was in attendance on behalf of the Complainant, and there was no representation by the Complainant, the Board sought and received input from the Respondent in support of the request to dismiss. The Respondent, when questioned by the Board, stated that when they had contacted the Complainant, she had indicated that she would not be attending the appeal hearing nor would she be submitting any evidence.
- [9] The Board confirmed that no evidence or information other than the complaint form was provided from the Complainant in respect to the complaint, and that no request was made for abridgment or expansion of time pursuant to s.7 of the *Matters Relating to Assessment Complaints Regulation*, Alberta Regulation 201/2017 [“MRAC”].
- [10] The Board entered the following Exhibits into the record:
- I. A.1 Hearing Materials provided by Clerk (7 pages)

[11] The Board noted that in accordance with s. 19(1) of MRAC, personal attendance is not required; however, no written presentation was filed with the Board by or on behalf of the Complainant.

[12] Since the Complainant submitted no further evidence or information other than what was contained in the complaint form, the Board finds that alone as sufficient grounds to grant the request for dismissal.

[13] The Board however further finds that the Complainant specifically failed to meet requirements set out in section 5 of MRAC which reads in part as follows:

"5(2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to the disclosure of evidence:

(a) the complainant must, at least 21 days before the hearing date,

i. disclose to the respondent and the local assessment review board the documentary evidence, a summary of the testimonial evidence, including any signed witness report, 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 local assessment review board an estimate of the amount of time necessary to present the complainant's evidence."

In so finding, the Board finds that there is nothing in the complaint form that provides the Board with any evidence or argument to support the complaint which might be accepted as compliance with s. 5.

[14] The Board also finds the Complainant failed to meet the statutory requirement of s. 460(9) of the MGA, with reads:

"A complaint under subsection (5) must

(a) indicate what information shown on an assessment notice or tax notice is incorrect,

(b) explain in what respect that information is incorrect,

(c) indicate what the correct information is, and

(d) identify the requested assessed value, if the complaint relates to an assessment."

Specifically, the Complainant provided no information on the complaint form explaining "what information is incorrect" on the assessment notice, or indicating "what the correct information is" as required by subsection (b) and (c).

[15] As provided by s. 467(2) of the MGA:

“An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9)”.

DECISION SUMMARY

[16] Based on the reasons herein, the Board grants the Respondent’s request to dismiss the Complaint, finding no cause to proceed.

[17] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 26 day of June, 2019 and signed by the Presiding Officer on behalf of all the panel members who agree that the content of this document adequately reflects the hearing, deliberations and decision of the Board.



Maureen Chalack
Presiding Officer

If you wish to appeal this decision you must follow the procedure found in section 470 of the MGA which requires an application for judicial review to be filed and served not more than 60 days after the date of the decision. Additional information may also be found at www.albertacourts.ab.ca.

APPENDIX

Documents presented at the Hearing and considered by the Board.

NO.

ITEM

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| 1. A.1 | Hearing Materials provided by Clerk |
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