

Complaint ID 0262 1508 Roll 30002032975
Complaint ID 0262 1509 Roll 30002032870

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: Tuesday, June 8, 2021

PRESIDING OFFICER: R. Irwin
BOARD MEMBER: M. Chalack
BOARD MEMBER: A. Gamble

BETWEEN:

JOHN LE VANN & DEBORAH WRIGHT

Complainant

-and-

REVENUE & ASSESSMENT SERVICES
For The City Of Red Deer

Respondent

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

COMPLAINT ID & ROLL NUMBER	MUNICIPAL ADDRESS	CURRENT ASSESSMENT AMOUNT
0262 1508 ROLL 30002032975	1 6324 58 AV, RED DEER	\$90,900
0262 1509 ROLL 30002032870	4 6310 58 AV, RED DEER	\$87,600

The complaint was heard by the Local Assessment Review Board on the 8th day of June 2021, via Video Conference within the province of Alberta.

Appeared on behalf of the Complainant: John Le Vann

Appeared on behalf of the Respondent: Travis Larder, Property Assessor, City of Red Deer
Gail Bukva, Property Assessor, City of Red Deer

DECISION: The assessed values of the subject properties are as follows for the reasons provided herein:

COMPLAINT ID & ROLL NUMBER	MUNICIPAL ADDRESS	CURRENT ASSESSMENT AMOUNT	BOARD DECISION
0262 1508 ROLL 30002032975	1 6324 58 AV, RED DEER	\$90,900	CHANGED \$70,900
0262 1509 ROLL 30002032870	4 6310 58 AV, RED DEER	\$87,600	\$87,600 NO CHANGE

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.

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject properties are 499sf. residential single titled four plex condominiums.
- [3] Notice of Hearings for both complaints were sent to the Parties on April 16 2021.
- [4] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [5] Neither party raised any objection to the Panel hearing the complaint.

PRELIMINARY MATTER #1 – LATE FILING

- [6] As a preliminary matter, the Respondent requested the Board not accept the late disclosure submitted by the Complainant, May 20 2021 (3 days after the May 17 2021 disclosure date).
- [7] The Complainant told the Board that he had requested some information from the Respondent but when it arrived it was not what he expected. When he requested again about some properties they had discussed, the Complainant said the Respondent advised him that it was now too late to get that information.
- [8] In response to the Complainant’s position the Respondent explained that once an appeal is filed under MGA s. 299, they may no longer provide some information. The Board was told, that all information on valid properties that could be considered during the subject’s assessment complaint period were sent while requests for non applicable post facto data was not.
- [9] The Respondent informed the Board that the Complainant was required to file initial disclosure by May 17, 2021 in accordance with rules of disclosure pursuant to s. 5(2)(a) of the *Matters Relating to Assessment Complaint* (MRAC) regulations.

- [10] The Respondent then argued that the Complainant was in breach of MRAC s. 6(b) as well since no request was put forward for late disclosure by the Complainant and the Respondent did not consent to the late evidence submission.
- [11] When the Board questioned the Complainant as to the late filing, the Complainant confirmed the Notice of Hearing for both complaints were received by assessed persons and that they were aware of the disclosure dates.

PRELIMINARY MATTER #1 - REASONS AND DECISION

- [12] The Board reviewed the Notice of Hearings for both properties and noted that the disclosure dates for the Complainants initial disclosure was May 17, 2021. The Board considered the relevant legislation regarding the rules of disclosure pursuant to MRAC s. 5(2)(a) & 6(b) regulations.

Disclosure of evidence

5(1) In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

(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 reports, 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;

Issues and evidence before panel

6 A local assessment review board panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form, or
- (b) any evidence that has not been disclosed in accordance with section 5.

- [13] The Board determined based on the evidence and the verbal testimony provided by the Complainant that the assessed persons had received and were aware of the disclosure dates as

listed on the Notice of Hearings. There were no extenuating circumstances identified and no request for an extension of time for submission was sought.

- [14] Given the above, the Board decided that the Complainant Submission filed May 20, 2021 would not be accepted into the record for the merit hearing.
- [15] The Board entered the remaining exhibits noted in Appendix "A" into the record.

PRELIMINARY MATTER #2 - REQUEST TO WITHDRAW

- [16] Given the decision of the Board to not allow the May 20, 2021 submissions the Complainant requested both complaints to be withdrawn.
- [17] The Respondent did not object to the Complainant's withdrawal of the complaint regarding 0262 1509 ROLL 30002032870 located at Unit 4 6310 58 Avenue Red Deer Alberta.
- [18] The Respondent did bring forth a recommended reduction in the 2021 assessment for 0262 1508 Roll # 300002032975 located at Unit 1 6324 58 Ave Red Deer Alberta.
- [19] The Board was advised the municipality had become aware of the condition of the unit. The subject property was not average condition as originally thought. Given this new information the Respondent then recommended a revised assessment of \$70,900. The Respondent assured the Board this was in consideration of fair value in the marketplace for a property in the condition of the subject unit.

PRELIMINARY MATTER #2 - REASONS AND DECISION

- [20] Given the withdrawal request put forward by the Complainant for 0262 1509 Roll 30002032870 and due to the Respondent's agreement with the request the Board finds no reason to move forward. The complaint is withdrawn and the assessment remains unchanged.
- [21] The Board then turned its mind to the request put forward by the Complainant to withdrawal 0262 1508 Roll 30002032975 and subsequently the request by the Respondent to reduce the assessed value of this property.
- [22] The Board finds that legislation relevant to assessment and valuation of property provided clear guidance for this complaint in the MGA, and in Regulations passed pursuant to this Act, specifically Matters Relating to Assessment and Taxation Regulation ["MRAT"]. This legislation governs the assessor in completing assessments, and the Board must make decisions based on the same legislation;

Mass appraisal

5 An assessment of property based on market value

- (a) must be prepared using mass appraisal,
- (b) must be an estimate of the value of the fee simple estate in the property, and
- (c) must reflect typical market conditions for properties similar to that property.

- [23] The Board accepts it is the duty of the Assessor to prepare the assessment in a fair and equitable manner, and to apply the valuation and other standards set out in the regulations, MGA section 293(1) & 293(2) Duties of Assessors;

Duties of assessors

293(1) In preparing an assessment, an assessor must, in a fair and equitable manner,

- (a) apply the valuation and other standards set out in the regulations, and
- (b) follow the procedures set out in the regulations.

(2) If there are no procedures set out in the regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.

- [24] The Board found the Respondents verbal presentation describing the condition of the subject property and the requirement for a revised assessment informative and persuasive.
- [25] The Board changes the assessment for complaint 0262 1508 Roll 30002032975 to \$70,900.
- [26] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 25th day of June 2021 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.



R. Irwin
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 "A"

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>	<u>ITEM</u>
1. A.1	Hearing Materials – 13 pages provided by Clerk
2. R.1	Respondent Submission – 24 pages
3. R.2	Respondent Submission – 24 pages