

# Central Alberta

Regional Assessment Review Board

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Decision No: LARB 0262 652/2015

Complaint ID: 652

Roll No. 2130660

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## LOCAL ASSESSMENT REVIEW BOARD DECISION

Hearing Date: May 28, 2015

Presiding Officer: A. Knight

Board Member: R. Kerber

Board Member: T. Hansen

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### BETWEEN:

Red Deer Native Friendship Society

Complainant

-and-

City of Red Deer  
Revenue & Assessment Services

Respondent

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

Roll Number: 2130660

Municipal Address: 4914 48 Ave, Red Deer, AB, T4N 3T4

Assessment Amount: \$1,184,300.00

The complaint was heard by the Local Assessment Review Board on the 28<sup>th</sup> day of May, 2015, in the Council Chambers at the City of Red Deer, in the province of Alberta.

Appeared on behalf of the Complainant:

Darren Tootosis, President, Red Deer Native Friendship Society

Appeared on behalf of the Respondent:

Mike Arnold, Assessment Coordinator and Analyst

Steve Beveridge, Property Assessor

**DECISION:** The assessed value of the subject property is CONFIRMED.

## **JURISDICTION**

- [1] The Central Alberta Regional Assessment Review Board ["the Board"] has been established in accordance with section 456 of the *Municipal Government Act*, RSA 2000, c M-26 [MGA], and City of Red Deer Bylaw No. 3441/2009, *Assessment Review Board Bylaw*.

## **BACKGROUND**

- [2] The subject property is a 3.19 acre lot of raw land that is zoned Public Service Residential. The permitted use is Multi-Family Residential and the property was assessed under this zoning for 2015.
- [3] The 2015 Property Assessment Notice was sent to the Complainant on January 16, 2015. The Complainant sent a letter dated February 11, 2015, lodging a formal complainant against the City of Red Deer regarding the assessment amount of the subject property.
- [4] The Clerk of the Board received the letter (dated February 11, 2015) along with a cheque for the filing fee on February 24, 2015. The Complainant had not attached the required Complaint Form, so the Clerk did not process the cheque that the Complainant had enclosed for payment of the application fee. The Clerk advised the Complainant of the missing complaint form.
- [5] The Clerk of the Board received the Assessment Review Board Complaint on March 17, 2015, and processed the required fee prior to the final date of complaint filing March 17, 2015.
- [6] The Clerk of the Board sent out a Notice of Hearing on April 22, 2015, listing required disclosure dates. The Respondent provided a disclosure package to the Board on May 19, 2015, but the Clerk received no information from the Complainant prior to the hearing.

## **PRELIMINARY MATTERS**

- [7] The Board Members stated they had no bias with respect to the file.
- [8] Neither party raised an objection to any Board member hearing the complaint.
- [9] The Respondent raised a preliminary issue regarding the non-disclosure by the Complainant. The Respondent informed the Board that they had not received any written letter, report, or any other written information from the Complainant to support their reasons for the complaint.
- [10] The Board Chair reviewed the items to be presented to the hearing and confirmed all parties had copies of the hearing materials, to be referenced as A.1, and the City of Red Deer's disclosure package, to be referenced as R.1.
- [11] The Board Chair asked the Complainant if he had a written submission to present at the hearing, and the Complainant confirmed that he did not.

- [12] The Complainant indicated that the Executive Director of the Red Deer Native Friendship Society was involved in other matters and did not have time to prepare a written response. The Complainant explained that the Executive Director has been the Society's expert in dealing with all matters relating to the Native Friendship Center since its inception, and she has been away for a month out of the province. The Complainant further explained that, due to a miscommunication, they had not received notice of the hearing until receipt of an internal email on May 7, 2015, which indicated disclosure was due May 6, 2015.
- [13] The Complainant explained that a Director of the Native Friendship Center had been asked to prepare a written presentation to support their request for adjournment, or to proceed, if necessary. The Complainant confirmed that this written presentation was not available in time for the hearing proceedings.
- [14] The Complainant informed the Board of its intention to request an adjournment for 26 days to allow their expert to prepare.
- [15] The Respondent presented two arguments in opposition to the Complainant's request for adjournment:
- (i) the Appellant is expected to provide disclosure first so the Respondent can reply to it. In this case, the Respondent already disclosed their information package prior to the disclosure date on the Notice of Hearing. It would be considered procedurally unfair to allow the Appellant more time. The Respondent submitted that the Notice of Hearing was sent within the timeframes prescribed by legislation, and was sent to the parties via email and hard copy.
  - (ii) MRAC 15.1 requires "exceptional circumstances". The Respondent submitted that the property is a bare land parcel and not complex to assess. The Respondent does not agree that asking for more time to prepare qualifies as an exceptional circumstance.
- [16] No other preliminary matters were raised.

### **FINDINGS of the BOARD**

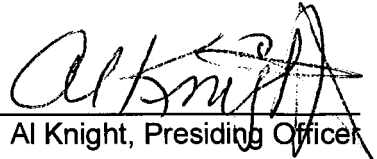
- [17] The Board recessed to discuss the Complainant's request for an adjournment of the hearing.
- [18] Following a brief recess to consider the Complainant's request for an adjournment, the Board held that the Complainant had adequate opportunity to prepare its case within the time lines of the complaint process.
- [19] The Board confirmed that MRAC 15 (1) permits a postponement under exceptional circumstances. If there were exceptional circumstances, MRAC 15 (2) requires the proponent to make a written submission for same.
- [20] The Board, having no written evidence from the Complainant to support any exceptional circumstances, declined the request to adjourn (or postpone) the hearing.

- [21] The Board Chair asked the Complainant if he was prepared to proceed with the complaint based on the materials contained in the items referenced as A1 and R1.
- [22] The Complainant confirmed he did not wish to proceed with the hearing.
- [23] The Board confirms that the Complainant withdrew his complainant voluntarily, and the Respondent agreed to this request.

### **DECISION SUMMARY**

For the reasons noted above the assessed value of the subject property is CONFIRMED.

Dated at the City of Red Deer, in the Province of Alberta, this 17<sup>th</sup> day of June, 2015, and signed by the Presiding Officer on behalf of all three panel members who agree that the content of this document adequately reflects the hearing, deliberations and decision of the Board.

  
Al Knight, Presiding Officer

**This decision can be appealed to the Court of Queen's Bench on a question of law or jurisdiction. If you wish to appeal this decision, you must follow the procedure found in section 470 of the *Municipal Government Act*, which requires an application for leave to appeal to be filed and served within 30 days of being notified of the decision. Additional information may also be found at [www.albertacourts.ab.ca](http://www.albertacourts.ab.ca).**

**APPENDIX "A"**

Documents Presented at the Hearing  
and considered by the Board

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**NOTE:**

***These items were not officially entered as Exhibits; they were referenced during preliminary discussions only. The matter was withdrawn and did not proceed to a Merit hearing.***

NO.

ITEM

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| 1. A.1 | Hearing Materials with Complaint Form and Notice of Hearing |
| 2. R.1 | Respondent submission                                       |