

Central Alberta

Regional Assessment Review Board

LARB 0262 915 2017

Complaint ID 915

Roll No. 30000331180

LOCAL ASSESSMENT REVIEW BOARD AMENDED DECISION

HEARING DATE: June 20, 2017

PRESIDING OFFICER: V. Higham

BOARD MEMBER: J. Dawson

BOARD MEMBER: A. Gamble

BETWEEN:

DARRYN BURANT

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 [the "City"] as follows:

ROLL NUMBER: 30000331180

MUNICIPAL ADDRESS: 38 Asmundsen Close

ASSESSMENT AMOUNT: \$567,500

The complaint was heard by the Local Assessment Review Board on the 20th day of June, 2017, in the Council Chambers at The City of Red Deer, in the province of Alberta.

Appeared on behalf of the Complainant:

- No person

Appeared on behalf of the Respondent:

- George Lipka – The City, Revenue and Assessment Department
- Del Stebner – The City, Revenue and Assessment Department

DECISION: The subject Complaint is dismissed for failing to meet the statutory requirements of the *Municipal Government Act*.

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 [the "MGA"], and City of Red Deer Bylaw No. 3474/2011, *Regional Assessment Review Board Bylaw*.

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a single family residence located at 38 Asmundsen Close in the Anders subdivision in the south end of the City of Red Deer.
- [3] A property assessment complaint was submitted to the Central Alberta Regional Assessment Review Board by the Complainant on March 21, 2017.
- [4] Confirmation of receipt of the Complaint and Notice of Hearing was sent to the parties on April 24, 2017.

PRELIMINARY MATTERS

- [5] No person was present at the hearing to represent the Complainant.
- [6] The Respondent raised no objection to the composition of the panel hearing the Complaint, and no panel member raised any issue of conflict relative to the Complaint.
- [7] The Respondent raised the following preliminary issues for the Board's consideration:
- [8] The Respondent asked the Board to dismiss the subject Complaint for lack of sufficiency of evidence;
- [9] Given no representation by the Complainant, the Board sought input from the Respondent respecting the request to dismiss, then rendered its decision following a brief recess.
- [10] The Board granted the Respondent's request to dismiss, on the grounds that the Complainant failed to meet the statutory requirements of subsection (c) in section 460(7) of the MGA, which reads:

460(7) A complainant must
 - (a) indicate what information shown on an assessment notice or tax notice is incorrect,
 - (b) explain in what respect that information is incorrect, indicate what the correct information is, and
 - (c) identify the requested assessed value, if the complaint relates to an assessment.
- [11] The Board found that while the Complainant did meet the requirements of subsections (a), (b), and (d) of section 460(7) from the information noted on the filed Complaint Form, there is no indication on the Complaint Form respecting "what the correct information is" pertaining to the Complainant's challenged assessment.
- [12] Since the Complainant submitted no additional evidence or information, excepting the Complaint Form alone, the Board found sufficient grounds on which to grant the requested dismissal, noting that section 460(7) reads that a Complainant "must" provide the threshold requirements of this provision.

- [13] In closing, the Board acknowledged input from the Respondent noting that significant time, resources, and public cost are involved in the preparation of an assessment defence for a hearing when a complainant fails to appear.

DECISION SUMMARY

- [14] Having granted the Respondent's request to dismiss the Complaint, the Board closed the hearing at that point, finding no cause to proceed to the scheduled merit portion of the hearing.
- [15] **DATED** at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 20 day of July, 2017 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.

AMENDED pursuant to s. 471(1) & (2) which states:

"471(1) If there has been substantial compliance with this Part, the decision of an assessment review board is not invalid because of a defect in form, a technical irregularity or informality.

(2) An assessment review board may correct any error or omission in its decision."

This decision has been amended by the insertion of the word 'amended' in the style of cause; and the deletion of 3 paragraphs under the heading 'Second Preliminary Issue – Request to Consider a Financial Sanction' and the insertion of new paragraph 12 by the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 25th day of July, 2017 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.



Vesna Higham
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 MGA 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.