



Complaint ID 0262 1831
Roll No. 30000241750

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: MAY 27, 2024

PRESIDING OFFICER: S. ROBERTS
BOARD MEMBER: S. DUSHANEK
BOARD MEMBER: D. WIELINGA

BETWEEN:

ROSS AND COLLEEN CAMPBELL

Complainant

-and-

REVENUE & ASSESSMENT SERVICES
For 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: 30000241750
MUNICIPAL ADDRESS: 101 LARRATT CLOSE, RED DEER, AB
ASSESSMENT AMOUNT: \$820,500

The complaint was heard by the Local Assessment Review Board on the 27th day of May 2024 via Video Conferencing, in the province of Alberta.

Appeared on behalf of the Complainant: R. Campbell, Property Owner

Appeared on behalf of the Respondent: K. Hall, Property Assessor
G. Bukva, Property Assessor
T. Anderson, Property Assessor

DECISION: The assessed value of the subject property is confirmed at \$820,500

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).

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a residential property located in the subdivision of Laredo in the southeast quadrant of the City of Red Deer. The civic address is 101 Larratt Close, Red Deer, AB.
- [3] The property assessment complaint was submitted to the Central Alberta Regional Assessment Review Board by the Complainant on February 12, 2024 (A.1. pages 2 and 3)
- [4] The Notice of Hearing was issued on April 5, 2024 (A.1. pages 4 and 5).

PRELIMINARY MATTERS

- [5] The Presiding Officer confirmed that no Board Member raised any conflicts of interest concerning matters before them.
- [6] The Respondent contended that the Complainant did not adhere to *Matters Related to Assessment Complaints Regulation, 2018*, AR 201/2017 (MRAC) Section 5(2), Disclosure of Evidence and MRAC Section 6 (b), Issues and Evidence Before a Panel.
- [7] Specifically, the Complainant failed to disclose evidence to the Respondent within the timelines required under the regulations.
- [8] The Respondent stated the evidence was not provided by the disclosure date of May 6, 2024. They received the submission one day late, on May 7, 2024.
- [9] The Respondent recommended that the Board should not hear the Complainant’s evidence, as per MRAC. The Respondent provided case law to support their decision (R.1., pages 3-13).
- [10] The Complainant stated that he had difficulty interpreting the Notice of Hearing (NOH) and sent his disclosure only to the Regional Assessment Review Board’s email address. He did not understand that he was also required to send it to the Respondent’s email address, as noted on the Notice of Hearing (A.1. page 4).
- [11] On May 7, 2024 the Complainant received communication from the Respondent that they did not receive his submission (C.1. page 1-2). Once he was advised of this, he forwarded the information to the Respondent by email. While he understood this was after the Complainant’s disclosure deadline, the Complainant asked the Board to make an exception since he had originally submitted the documents on time but erred by only sending it to the Board.
- [12] After a recess, the Board decided that the Complainant Submission (C.1) was late as per MRAC Section 5 (2) which states;

"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"

And Section 6 (b) which states:

"A local assessment review board panel must not hear ...

(b) any evidence that has not been disclosed in accordance with section 5."

- [13] The Board noted the Complainant did provide information in section 5 of the Complaint Form that would be allowed (A.1 page 2 – 3). However, the Complainant could not address anything that was stricken from the record (C.1.).
- [14] The Complainant stated he was willing to speak to his comments in this section.

POSITION OF THE PARTIES

Position of the Complainant

- [15] The Complainant's position as indicated on the Complaint Form was the assessment of \$820,500 was too high and he requested a value of \$770,000.
- [16] The Complainant stated he looked at the assessed values of the properties in his area on the City of Red Deer website. He concluded that they were all assessed at different values and that many of the homes had better attributes but were assessed lower than his home.
- [17] The Complainant questioned that if a home is sold privately without realtor commissions is it really giving a fair value to a home.
- [18] The Complainant stated he doesn't mind paying taxes, he just wants to be treated fairly.
- [19] The Complainant stated that he contacted the Assessment Unit after filing the complaint form but prior to the hearing to discuss his property assessment. The Complainant said the Respondent told him they could not disclose additional information at this stage of the process and recommended that he should complete the appeal process.
- [20] The Complainant stated that he invited the Assessment Unit to his home for a home inspection, but they did not come.

[21] The complainant decided at this point he would appeal the decision.

Position of the Respondent

[22] The Respondent chose to submit a non-filing of evidence submission and offered no response to the Complainant's information contained on the Assessment Complaint Form.

[23] The Respondent further stated the information on the Assessment Review Complaint Form is insufficient and therefore they have no evidence to respond to.

BOARD FINDINGS and DECISION

[24] As indicated previously, the Board concluded that it is clear in MRAC that the Board must not hear evidence not disclosed in accordance with MRAC Section 5(b). Therefore, the Board did not consider the evidence in Exhibit C.1 since it was received by the Respondent on May 7, 2024, one day late of the required 21 days.

[25] The Board considered the testimony provided and the limitations on the evidence, and the Board concludes that there is insufficient basis to alter the current assessment of \$820,500 as determined by the City of Red Deer Assessment Unit (Respondent).

[26] The Board determined that the factors outlined by the Complainant, while relevant, do not provide compelling evidence for an adjustment.

[27] The Board acknowledges the concerns raised by the Complainant regarding his assessment. However, due to the failure to comply with MRAC Section 5(2), the Board was limited to considering only the information contained in the original complaint form.

DECISION SUMMARY

[28] The Board finds that the original assessed value is confirmed at \$820,500.

[29] Dated at the Central Alberta Regional Assessment Review Board, in the City of Red Deer, in the Province of Alberta this 19th day of June, 2024 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.



L. Stubbard, Clerk
for
S. Roberts 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

<u>NO.</u>	<u>ITEM</u>
1. A.1	Hearing Materials - 5 pages provided by the Clerk
2. C.1	Complainant Submission - 2 pages
3. R.1	Respondent Submission - 13 pages