



Complaint ID 0262 2009 – 2015 & 2017 - 2021 Roll No. Multiple

LOCAL ASSESSMENT REVIEW BOARD DECISION PRELIMINARY HEARING DATE: MAY 23, 2024

PRESIDING OFFICER: D. DEY BOARD MEMBER: T. HANDLEY BOARD MEMBER: R. IRWIN

BETWEEN:

EDGEVALLEY CONSULTING LTD & JAMES E NICKELO

Complainant

-and-

REVENUE & ASSESSMENT SERVICES for the CITY OF RED DEER

Respondent

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

2009	30002042745	Edgevalley Consulting Ltd.	462, 5140 62 ST, Red Deer, AB
2010	30002042645	Edgevalley Consulting Ltd.	463, 5140 62 ST, Red Deer, AB
2011	30002042650	Edgevalley Consulting Ltd.	464, 5140 62 ST, Red Deer, AB
2012	30002042655	Edgevalley Consulting Ltd.	465, 5140 62 ST, Red Deer, AB
2013	30002042670	Edgevalley Consulting Ltd.	470, 5140 62 ST, Red Deer, AB
2014	30002042680	Edgevalley Consulting Ltd.	472, 5140 62 ST, Red Deer, AB
2015	30002042690	Edgevalley Consulting Ltd.	473, 5140 62 ST, Red Deer, AB
2017	30002041880	James Nickelo	105, 5120 62 ST, Red Deer, AB
2018	30002041850	James Nickelo	111, 5120 62 ST, Red Deer, AB
2019	30002041840	James Nickelo	113, 5120 62 ST, Red Deer, AB
2020	30002041930	James Nickelo	119, 5120 62 ST, Red Deer, AB
2021	30002041875	James Nickelo	104, 5120 62 ST, Red Deer, AB

The complaints were heard by the Local Assessment Review Board on the 23rd day of 2024, via video conferencing.

Appeared on behalf of the Complainant:

No one appeared on behalf of the Complainant

Appeared on behalf of the Respondent:

K. Hall & H. Singh, Revenue & Assessment Services, City of Red Deer

DECISION: The complaints are considered invalid and therefore dismissed.

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 properties are described on the 2024 Property Assessment Notices as Residential Apartment Condominiums.
- [3] This decision is with respect to the filing of complaints after the complaint deadline.

PRELIMINARY MATTERS

- [4] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [5] With the absence of the Complainant noted the Board confirmed the Respondent raised no objection to the panel hearing the complaint.
- [6] The Board brought forward the following Preliminary Matters:
 - I. Should the complaints be hearing by the Local Assessment Review Board (as they are today) or should they be directed the Composite Assessment Review Board?
 - II. Missing Complaint Agent Authorization Forms for files 0262 2017 2021 (James Nickelo).
- [7] The Respondent Brought forward the following additional Preliminary Matters for the Board to consider:
 - I. Non- Attendance of the Complainant
 - II. Request to Dismiss
- [8] No additional preliminary or procedural matters were raised.

PRELIMINARY MATTER

Should the complaints be hearing by the Local Assessment Review Board (as they are today) or should they be directed the Composite Assessment Review Board?

Position of the Complainant

[9] As the Complainant was not in attendance the Board noted the Complaint Forms as filed indicated the Subject Properties were identified as "residential property with 4 or more dwelling units."

Position of the Respondent

[10] Under questioning of the Board, the Respondent indicated that the Subject Properties should be identified as "residential" "up to 3 dwelling unit." Further explaining that these units are individually titled condominium units with individual roll numbers.

Preliminary Matter - Board Findings

- [11] The Board acknowledges that, as the Complainant was not in attendance the resolution was necessary to confirm if the complaints were directed to the proper Board.
- [12] After hearing from the Respondent regarding the classification of the property type for the Subject Properties, the Board determined that a Local Assessment Review Board (LARB) has the proper jurisdiction to hear the complaint in consideration of section 460.1(1) of the Municipal Government Act (the "Act").
- [13] Accordingly, the hearing proceeded to the next preliminary matter.

PRELIMINARY MATTER

Missing Complaint Agent Authorization Forms for files 0262 2017 – 2021 (James Nickelo).

Position of the Complainant

[14] As the Complainant was not in attendance the Board noted the Agent Authorization Forms were not included in the Boards Hearing Materials.

Position of the Respondent

[15] The Respondent confirmed that they were in possession of the Agent Authorization Forms for the James Nickelo files (0262 2017 – 2021). Further stating that they had no objection to moving forward with the hearing as planned.

Preliminary Matter - Board Findings

- [16] After hearing from the Respondent, the Board accepts the Complaint Agent Authorization Forms were filed and directed the Clerk to obtain copies of each for the Board record.
- [17] Accordingly, the hearing proceeded to the next preliminary matter.

PRELIMINARY MATTER

Non- Attendance of the Complainant

Position of the Complainant

[18] In a May 22, 2024 email the Complainant indicated that they would not appeal the late submissions for the 12 properties, further that they would not be in attendance of the preliminary hearing.

Position of the Respondent

[19] The Respondent stated the May 22, 2024 email from the Complainant indicated that he wished the to have the files withdrawn. Further the Respondent stated that no other documentation was provided by the Complainant in relation today's Preliminary Hearing.

Preliminary Matter - Board Findings

- [20] The Board acknowledges the Complainants' email date May 22, 2024 indicating the intent to withdraw the complaints as filed (0262 2009 2015 & 2017 2021). As there was no documentation to formally withdraw the complaint, the Board was required to move forward with the hearing as scheduled.
- [21] Without the Complainant in attendance the Board is unable to determine the Complainant's intentions other that the email dated May 22, 2024.
- [22] The Board finds without the proper documentation filed for the Board the Complaints were not officially withdrawn prior to the hearing.
- [23] Accordingly, the hearing proceeded to the next preliminary matter.

PRELIMINARY MATTER

Request to Dismiss

Position of the Complainant

[24] The Complainant provided no submissions for the Preliminary Hearing in relation to the late filing of the complaints.

Position of the Respondent

- [25] The Respondent requested the Board to dismiss the complaints given the Complainants unofficial request to withdraw and non-submissions to defend the late filing.
- [26] The Respondent explained that the 2024 Property Assessment Deadline for the City of Red Deer was set at March 12, 2024. The Complaints related to the files were received March 13, 2024

(after the assessment complaint deadline). Further stating, the Complaints should be considered invalid.

Preliminary Matter - Board Findings

- [27] The Board considered the request to dismiss the complaints based on the non-filing of submissions. The Board reviewed the Hearing Materials Package containing the Complaints as filed and the Notice of Hearing documentation.
- [28] Upon review the Board determined the Notice of Hearing was provided to the Complainant within the proper amount of time, provided directions for the Complainant Submissions as well as the applicable dates to be submitted.
- [29] The Board determined they were left with no explanation without the Complainant submissions or the Complainant in attendance to direct the Board as to why the complaints were submitted after the deadline.
- [30] The Board finds that the complaints for the subject properties identified as 0262 2009 2015 & 2017 2021 were submitted after the Compliant Deadline. The Board is bound by the legislation, specifically 460.1(1.1) which states "A complaint filed after the complaint deadline is invalid."
- [31] For the reasons outlined above, the Board accepts the request to dismiss the complaints put forward by the Respondent.

DECISION SUMMARY

- [32] The Board finds that complaints 0262 2009 2015 & 2017 2021 are dismissed.
- [33] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 18th 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.

Denais Dey 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

- 1. A.1 Hearing Materials 18 pages provided by Clerk
- 2. R.1 Respondent Submission 19 pages