



Complaint ID 0262 1783
Roll No. 30002320035

LOCAL ASSESSMENT REVIEW BOARD DECISION
HEARING DATE: JUNE 5, 2023

PRESIDING OFFICER: MAUREEN CHALACK
BOARD MEMBER: SANDI ROBERTS

BETWEEN:

CECILIA POHL

Complainant

-and-

REVENUE & ASSESSMENT SERVICES
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: 30002320035
MUNICIPAL ADDRESS: 6781 – 40 Ave, Red Deer, AB
ASSESSMENT AMOUNT: \$929,500

The complaint was heard by the Local Assessment Review Board on the 5th day of June 2023, via video conference.

Appeared on behalf of the Complainant: Written Submission

Appeared on behalf of the Respondent: Kurtis Hall, Property Assessor, City of Red Deer
Travis Larder, Property Assessor, City of Red Deer

DECISION: The assessed value of the subject property is confirmed as \$929,500

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 located in the Mackenzie Trail neighbourhood which has a few large and private acreage lots. The subject property is a 4 acre lot. It has a semi-custom 1,633 square foot bungalow built in 1977 with a front attached garage, plus a detached garage.

PRELIMINARY MATTERS

- [3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [4] The Respondent did not raise any objection to the Panel hearing the complaint.
- [5] An additional Board member was originally assigned to the Panel. That Member recused herself as she experienced connectivity difficulties and was unable to participate in the entire hearing. It was noted that the remaining 2 Board members constitute a quorum for this hearing.
- [6] The Respondent requested that the Board dismiss the complaint. The primary reason given was that the Matters Relating to Assessment Complaints Regulation (MRAC) Part 1 section 5(2)(a)(i) states:

“5(2) If a complaint is to be heard by a local assessment review board panel, the following rules apply with respect to 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...”

The Respondent stated that the only information provided by the Complainant was a one-page letter requesting that her taxes be lowered. The Respondent argued that this did not provide them sufficient detail to respond to at the hearing.

- [7] Further, the Respondent commented that a Complainant cannot ask to change a tax rate.
- [8] The Respondent commented that the Complainant did not complete the standard Complaint Form.
- [9] The Respondent stated that they tried to contact the Complainant, however the Complainant did not respond to any of their attempts.
- [10] No additional preliminary or procedural matters were raised.

BOARD FINDINGS and DECISION

[11] Regarding the Respondent's assertion that the Complainant did not provide sufficient detail for them to respond to at the hearing, the Board agrees with the Respondent that MRAC 5(2)(a)(i) requires specific details to be provided in order for the Respondent to be able to adequately rebut the evidence. The Board finds that the Complainant did not provide enough details for the Respondent to adequately prepare its rebuttal.

[12] The Board notes that the Municipal Government Act (MGA) section 460(8) states:

“(8) There is no right to make a complaint about any tax rate.”

The Complainant's written submission asks that the taxes at 6781 – 40 Ave. be lowered. The Board finds that MGA section 460(8) does not allow the Assessment Review Board to consider the Complainant's request to lower the taxes for this property.

[13] The Board notes that MRAC Part 1 section 3(1)(a) states:

“3(1) If a complaint is to be heard by a panel of an assessment review board, the complainant must

(a) complete and file with the clerk a complaint in the form set out in Schedule 1, and...”

The Complainant's written submission did not include a Schedule 1 Complaint Form. Nor did it include all of the information requested in the form. The Board finds the Complainant failed to provide the complaint form as required by section 3 of MRAC.

[14] Further the Board notes the Complainant has failed to provide in their written submission information to necessary to file a complaint per section 460(9) of the MGA that states:

“(9) A complaint under subsection (5) must

(a) indicate what information shown on an assessment notice or tax notice is incorrect,

(b) explain in what respect that information is incorrect,

(c) indicate what the correct information is, and

(d) identify the requested assessed value, if the complaint relates to an assessment.”

[15] Given the above, the Board finds that the Complainant did not submit the complaint form as required in MRAC Part 1 section 3(1)(a) & and failed to provide sufficient information as required by section 460(9) of the MGA. Further the Board notes section 467(2) which states

“(2) An assessment review board must dismiss a complaint that was not made within the proper time or that does not comply with section 460(9).”

Therefore, the Board cannot hear this complaint.

DECISION SUMMARY

- [16] The Board finds that the complaint is dismissed, and the original assessed value is confirmed as \$929,500.
- [17] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 23rd day of June 2023 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.



Lori Stubbard, Board Clerk for
Maureen Chalack
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.

<u>NO.</u>	<u>ITEM</u>
1. A.1	Hearing Materials – 4 pages provided by Clerk
2. C.1	Complainant Submission - 1 page
3. R.1	Respondent Submission – 18 pages plus cover page and table of contents