PREC 0262 910 & 911 2017 Complaint ID 910 & 911 Roll No. 30000540130 Roll No. 30000540155

PRELIMINARY COMPOSITE ASSESSMENT REVIEW BOARD DECISION HEARING DATE: August 11, 2017

PRESIDING OFFICER: L. Downey

BETWEEN:

SOUTHPOINTE COMMON CORP. & SOUTHPOINTE PLAZA INC. c/o Altus Group Limited

Complainant

-and-

THE CITY OF RED DEER

Respondent

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

ROLL NUMBER: 30000540130 & 30000540155 MUNICIPAL ADDRESS: 2004 50 Avenue & 200 5001 19 Street ASSESSMENT AMOUNT: \$45,711,300 & \$47,406,900

The preliminary matter in respect of the complaints was heard by the Composite Assessment Review Board on the 11th day of August 2017, at The City of Red Deer, in the province of Alberta.

Present by phone conference on behalf of the Complainant: Andrew Izard, Altus Group Limited

Present by phone conference on behalf of the Respondent: Maureen Cleary, Senior Property Assessor for The City of Red Deer

DECISION:

The merit hearing date for Complaint ID 0262 910 2017 (Roll 30000540130) and Complaint ID 0262 911 2017 (Roll 30000540155) is to be rescheduled to October 24, 2017, with corresponding disclosure dates.

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. 3474/2011, *Regional Assessment Review Board Bylaw*.
- [2] Section 36(2)(b) of the *Matters Relating to Assessment Complaints* regulation (*MRAC*) requires that the One-member Composite Assessment Review Board decide on procedural matters, including, without limitation, the scheduling of a hearing, the granting or refusal of a postponement or adjournment, an expansion of time and an issue involving the disclosure of evidence.

PROCEDURAL MATTERS

- [3] The Board confirmed that there was no conflict of interest with regard to the preliminary matter at hand.
- [4] The Board noted that one of the Assessment Complaints Agent Authorization Forms, naming Altus Group Limited as the property owner's representative, had an incorrect Assessment Roll of 30000540115 assigned. The Complainant indicated that this roll number was in error and a corrected Agent Authorization form reflecting Assessment Roll 30000540155 would be submitted to the Central Alberta Regional Assessment Review Board (RARB) immediately.
- [5] The Board entered the following Exhibit into the record:
 - A1 Hearing Materials including an Agenda and Attachments provided by the Clerk (32 pages)

PROPERTY DESCRIPTION AND BACKGROUND

- [6] The subject properties are described as commercial shopping centres located in the city of Red Deer at 2004 50 Avenue (Roll number 30000540130) and at 200 5001 19 Street (Roll number 30000540155).
- [7] Assessment Complaint Forms for the subject properties were submitted to the Central Alberta Regional Assessment Review Board (RARB) on March 20, 2017.
- [8] Agent Authorization Forms, naming AEC Property Tax Inc. as agent representation, were also provided on March 20, 2017.
- [9] On April 18, 2017, Notice of Hearings were sent to AEC Property Tax Inc. and the Respondent, advising that the hearings for the subject properties were scheduled for September 1, 2017. Disclosure dates were provided. The Complainant's disclosure was

due on July 20, 2017.

[10] On July 20, 2017, new Agent Authorization Forms naming Altus Group Limited as the new agent representation for the complaints were emailed to the RARB. A request to reschedule the merit hearings was also made at that time.

PRELIMINARY ISSUE

[11] Should the merit hearings and disclosures dates for the subject properties' 2017 complaints be rescheduled to a later date?

POSITION OF THE PARTIES ON THE PRELIMINARY ISSUE

Position of the Complainant

- [12] The Complainant advised that the property owners, Southpointe Plaza Inc. and Southpointe Common Corp., were not sent the Notice of Hearings as legislated under Section 7 of the *MRAC*. As such, they were not aware of the hearing and disclosure dates.
- [13] The Complainant stated that discussions with the Respondent have taken place and that both parties would request that the merit hearings be rescheduled to October 24, 2017.

Position of the Respondent

[14] The Respondent confirmed that they were in agreement with the Complainant's statements and that they held no issue with the merit hearings being rescheduled to October 24, 2017. The Respondent further confirmed that they agreed that the disclosure dates be revised to correspond with the hearing dates.

BOARD REASONS FOR THE DECISION

- [15] The Board recognized that both the Complainant and Respondent were in agreement with the request to reschedule the merit hearing and disclosure dates.
- [16] The Board acknowledged that the property owners, Southpointe Plaza Inc. and Southpointe Common Corp., were not provided with the Notice of Hearings and were therefore unaware of the disclosure dates. As per section 7 of the *MRAC*, the clerk will notify the municipality, the complainant, and any assessed person other than the complainant who is affected by the complaint of the date, time and location of the hearing and the requirements and timelines for disclosure of evidence not less than 70 days before the hearing date.

DECISION SUMMARY

[17] The Board directs that merit hearings take place on October 24, 2017 at 9:00 AM at The City of Red Deer Council Chambers. Should the location change the new location will be reflected in the hearing notices. The following will apply to the disclosure of evidence:

Complainant's Disclosure	Respondent's Disclosure	Complainant's Rebuttal
Date	Date	Date
September 11, 2017	October 10, 2017	October 16, 2017

Lynda Downey 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 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.

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APPENDIX

Documents presented at the Hearing and considered by the Board.

<u>NO.</u>

ITEM

1. A.1 Hearing Materials with Agenda Page and attachments provided by Clerk (pages 1 - 32)