

Central Alberta

Regional Assessment Review Board

Decision: **CARB 0262 677/2015**

Complaint ID 677

Roll No. 3010370

COMPOSITE ASSESSMENT REVIEW BOARD DECISION

Hearing August 19-21, 2015

PRESIDING OFFICER: J.R. McDonald

BOARD MEMBER: T. Hansen

BOARD MEMBER: A. Knight

BETWEEN:

833759 ALBERTA INC.

Complainant

-and-

CITY OF RED DEER
Revenue & Assessment Services

Respondent

This is a complaint to the Central Alberta Regional Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Red Deer as follows:

ROLL NUMBER: 3010370

MUNICIPAL ADDRESS: 6777 Edgar Industrial Dr

ASSESSMENT AMOUNT: \$ 14,578,900

The complaint was heard by the Composite Assessment Review Board on August 19-21, 2015, in the Council Chambers at the City of Red Deer, in the province of Alberta.

Appeared (as Agent) on behalf of the Complainant: Altus Group representatives

Randall Worthington, (August 19-21)

Dave Mewha, (on August 20-21 only)

Appeared on behalf of the Respondent:

Anna Meckling, Property Assessor

Rob Kotchon, Assessment Coordinator and Analyst

DECISION:

The complaint is dismissed, and the assessed value of the subject property is CONFIRMED.

JURISDICTION

- [1] The Central Alberta Regional Assessment Review Board ["the Board"] is established in accordance with section 456 of the *Municipal Government Act*, RSA 2000, c M-26 ["MGA"], and City of Red Deer Bylaw No. 3441/2009, *Assessment Review Board Bylaw*.
- [2] The Composite Assessment Review Board (Board) is appointed pursuant to s.452(2) of the MGA.

PROPERTY DESCRIPTION AND BACKGROUND

- [3] The subject property is a Mopar automobile parts distribution center, commonly referred to as Daimler Chrysler. The site totals 9.30 acres and is zoned I1 Industrial Business District. The one story warehouse was constructed in 2000 and comprises 153,052 sf. The assessment for 2015 is land and Improvements at \$14,578,900.
- [4] The 2015 assessment of the subject property describes it as non-residential property including land with improvements described as a warehouse.

PRELIMINARY MATTERS

- [5] The Board Chair confirmed that no Board Member raised any conflicts of interest with regard to matters before them.
- [6] Neither party raised any objection to the panel hearing the complaint.
- [7] The Respondent raised the issue that this complaint was submitted late and in accordance with the MGA requested that the complaint, and evidence related to this property, not be heard by this Board.
- [8] The Complainant noted that in a previous contact with the Respondent to advise that there were minor complications and the complaint would be filed a few days late. The Complainant stated that the Respondent had agreed to accept the complaint late.
- [9] The Respondent stated that they had made no commitment to the Complainant to receive a complaint late.
- [10] The Complainant noted a concern about the Respondents objections stating that today is the first time they heard that the Respondent had concerns or objections with the Complainants late filing.
- [11] The Board recessed to consider the Preliminary Matter.

DECISION ON PRELIMINARY MATTERS

[12] The Board determined that it would not hear any evidence on this complaint because it was filed late.

BOARD REASONS FOR DECISIONS ON PERLIMINARY MATTERS

[13] The Board finds that pursuant to s. 461(1) and s. 467(2) of the *MGA*, it cannot hear a Complaint that was not filed on time.

Section 461(1)

“A complaint must be filed with the designated officer at the address shown on the assessment or tax notice, not later than on the date shown on the that notice”

Section 467(2)

“An assessment review board must dismiss a complaint that was not made within the proper time”

[14] The Board finds that the property assessment notices for tax year 2015, for Roll No. 3010370 provided a “Final Date of Complaint” notice for of March 17, 2015, but the complaint form was signed on March 19th by the Complainant, and arrived at the office of the designated officer on March 20th of 2015.

[15] The Board finds that the Complainant provided no evidence or submissions in support of the complaint going forward.

DECISION SUMMARY

[16] The complaint is dismissed and the Board finds that the Respondent value of the subject property is CONFIRMED.

[17] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 21st day of September, 2015 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.



J.R. McDonald
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 Municipal Government *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.

APPENDIX "A"

Documents Presented at the Hearing
and considered by the Board

NO.

ITEM

- A.1 Hearing Materials including Complaint and Forms, property assessment, and Clerk letter indicating confirmation of receipt of complaint / notice of hearing details (82 pages). (See A.1, pages 39 – 44)

No other evidence on this property was considered.