



Complaint ID 0263 2025  
Roll No. 435201005

LOCAL ASSESSMENT REVIEW BOARD DECISION  
HEARING DATE: SEPTEMBER 25, 2024

PRESIDING OFFICER: D. DEY  
BOARD MEMBER: T. HANDLEY  
BOARD MEMBER: J. GRAU

BETWEEN:

KEVIN POTTER

Complainant

-and-

ASSESSMENT SERVICES  
For the COUNTY 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 County of Red Deer as follows:

ROLL NUMBER: 435201005  
MUNICIPAL ADDRESS: NE 20-35-23-W4M, Red Deer County, Province of Alberta  
ASSESSMENT AMOUNT: \$97,270

The complaint was heard by the Local Assessment Review Board on the 25<sup>th</sup> day of September 2024 via video conferencing.

Appeared on behalf of the Complainant: Landowner not in Attendance

Appeared on behalf of the Respondent: Cole Castellan, AMMA, BBA ,Assessor  
Michael Arnold, AMAA, Assistant Assessment Services  
Manager

**DECISION:** For the reasons outlined herein, the complaint is Dismissed.

---

**JURISDICTION**

- [1] The Central Alberta Regional Assessment Review Board [“the Board”] derives its authority and has been established in accordance with section 455 of the *Municipal Government Act*, RSA 2000, c M-26 [“MGA”] and related legislation as set out in Appendix ‘B’.

**PROPERTY DESCRIPTION AND BACKGROUND**

- [2] The subject property of 139.58 acres is located at 23425 Highway 590 with a legal location of NE 20-35-23-W4M. For the 2023 assessment year the property was vacant except for an RV and boat on the site. The property has been assessed for the 2023 assessment year with 136.58 acres valued as farmland and 3 acres valued at market value.

**PRELIMINARY MATTERS**

- [3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them. Neither party raised any objection to the panel hearing the complainant.
- [4] The Board noted the Complaint form was stamped as received on April 3, 2024 while the required date for submitting a complaint was April 2, 2024. The Respondent was able to confirm the documents were postmarked March 28, 2024 and stamped as received on April 3, 2024 with the proper fee enclosed.
- [5] The Board reviewed section 23(1)(a) of the *Interpretation Act* and found that as the Complaint form was received within 7 days from the Post mark date. There is a presumption of service that the Complaint form was received within 7 days from March 28, 2024 which was determined to be April 2, 2024.
- [6] The Respondent submitted that the Complaint should be dismissed as no evidence had been provided by the Complainant to which the Respondent could respond.
- [7] The Respondent noted they had received a chain of emails on September 18, 2024, that included the Complainant disclosure document dated September 2, 2024. The Respondent argued the September 18, 2024 date was outside of the September 3, 2024 submission date required by legislation and after the County had submitted their response.
- [8] The Complainant was not in attendance and not able to speak to the matter.

**BOARD FINDINGS AND REASONS**

- [9] The Board reviewed the Complainant’s disclosure document received by the Board by way of email on September 2, 2024. The Board together with the Respondent determined this document was the same as the document included in the chain of emails received by the County on September 18, 2024.
- [10] The Board noted that Red Deer County was not included as a recipient of the original September 2<sup>nd</sup> e-mail and that no secondary email went out to the Respondent. The Board finds that the Respondent did not receive the Complainant’s disclosure document until it received the September 18, 2024 e-mail which was outside of the legislated timelines for proper submission.

- [11] The Board finds that there are no extenuating circumstances to explain the late submission. Referring to Section 5(2) of *Matters Relating to Assessment Complaints Regulation, 2018 AR 201/2017* (MRAC) the Board finds that the Complainant made no disclosure other than the statements on the complaint form.
- [12] The Board reviewed Section 460(9) of the Municipal Government Act (MGA) to determine whether the information provided in the Complaint form was sufficient to indicate that the estimated market value of \$97,270 for the subject property on July 1, 2023 is incorrect.
- [13] Section 4 of the Complaint form indicated the following matters apply to the complaint:
3. An assessment amount and
  4. An assessment class.
- [14] Section 5 of the Complaint form provided the statement “there is no residential dwelling on the land” as a reason for the complaint. As well, the requested assessment value was stated as less than \$10,000.00.
- [15] The Board finds that the statements included on the complaint form are not sufficient to indicate the assessed value of \$97,270 for the subject property was incorrect. The Complaint form does not provide any supporting information to meet the requirements of Section 460(9) and the preconditions to move the complaint forward to a merit hearing.

#### **DECISION SUMMARY**

- [16] The Board dismisses this complaint in accordance with section 467(2) of the Municipal Government Act (MGA)
- [17] Dated at the Central Alberta Regional Assessment Review Board, in the County of Red Deer, in the Province of Alberta this 25<sup>th</sup> day of October, 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.



---

D. Dey  
Presiding Officer

*This decision may be judicially reviewed by the Court of King's Bench pursuant to section 470(1) of the Municipal Government Act, RSA 2000, c M-26.*

**APPENDIX "A"**

DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:

<u>EXHIBIT NO.</u>	<u>ITEM</u>	<u>PAGES</u>
A.1	Hearing Materials	5

---

**APPENDIX "B"**

## LEGISLATIVE AUTHORITIES CONSIDERED BY THE BOARD:

***Municipal Government Act, R.S.A. 2000, Chapter M-26 (the MGA)*****Joint establishment of assessment review boards**

**455(1)** Two or more councils may agree to jointly establish the local assessment review board or the composite assessment review board, or both, to have jurisdiction in their municipalities.

**(2)** Where an assessment review board is jointly established,

- (a) the councils must jointly designate one of the board members as chair and must jointly prescribe the chair's term of office and the remuneration and expenses, if any, payable to the chair, and
- (b) the chair may delegate any of the powers, duties or functions of the chair to another board member but not to the provincial member of a panel of the board.

**Complaints**

**460(1)** A person wishing to make a complaint about any assessment or tax must do so in accordance with this section.

**(5)** 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.

**Decisions of assessment review board**

**467(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).

***Interpretation Act, RSA 2000, c1-8*****Presumption of service**

**23(1)** If an enactment authorizes or requires a document to be sent, given or served by mail and the document is properly addressed and sent by prepaid mail other than double registered or certified mail, unless the contrary is proved the service shall be presumed to be effected

- (a) 7 days from the date of mailing if the document is mailed in Alberta to an address in Alberta, or
- (b) subject to clause (a), 14 days from the date of mailing if the document is mailed in Canada to an address in Canada.

---

**Matters Relating to Assessment Complaints Regulation, 2018, Alta Reg 201/2017 (MRAC)****Scheduling and notice of hearing**

- 4 If a complaint is to be heard by a local assessment review board panel, the clerk must
- (a) provide, no later than the date the notice of hearing is provided to the complainant, written acknowledgement to the complainant that the complaint has been received,
  - (b) schedule a hearing date, and
  - (c) after a copy of the complaint form has been provided to the municipality in accordance with section 462(1) of the Act, notify the municipality, the complainant and any assessed person or taxpayer 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 35 days before the hearing date.

**Disclosure of evidence**

**5(1)** In this section, “complainant” includes an assessed person or taxpayer who is affected by a complaint who wishes to be heard at the hearing.

**(2)** 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
  - (ii) provide to the respondent and the local assessment review board an estimate of the amount of time necessary to present the complainant’s evidence;
- (b) the respondent must, at least 7 days before the hearing date,
  - (i) disclose to the complainant 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 respondent intends to present at the hearing in sufficient detail to allow the complainant to respond to or rebut the evidence at the hearing, and
  - (ii) provide to the complainant and the local assessment review board an estimate of the amount of time necessary to present the respondent’s evidence;

- (c) the complainant must, at least 3 days before the hearing date, 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 rebuttal to the disclosure made under clause (b) in sufficient detail to allow the respondent to respond to or rebut the evidence at the hearing.

**Issues and evidence before panel**

**6** A local assessment review board panel must not hear

- (a) any matter in support of an issue that is not identified on the complaint form, or
- (b) any evidence that has not been disclosed in accordance with section 5.

***Matters Relating to Assessment and Taxation Regulation, 2018 A.R. 203/2017 (MRAT)*****Mass appraisal**

**5** An assessment of property based on market value

- (a) must be prepared using mass appraisal,
- (b) must be an estimate of the value of the fee simple estate in the property, and
- (c) must reflect typical market conditions for properties similar to that property. Valuation date

**Valuation date**

**6** Any assessment prepared in accordance with the Act must be an estimate of the value of a property on July 1 of the assessment year. Valuation standard for a parcel of land

**Valuation standard for a parcel of land**

**7(1)** The valuation standard for a parcel of land is

- (a) market value, or
- (b) if the parcel is used for farming operations, agricultural use value