



Complaint ID 0262 1890 – 2008 & 2016
Roll No. Multiple Rolls

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

PRESIDING OFFICER: A. TARNOCZI
BOARD MEMBER: C. NEITZ
BOARD MEMBER: D. WIELINGA

BETWEEN:

EDGEVALLEY CONSULTING LTD

Complainant

-and-

REVENUE & ASSESSMENT SERVICES
for the CITY OF RED DEER

Respondent

This decision pertains to the complaints submitted to the Central Alberta Regional Assessment Review Board in respect of property assessments prepared by an Assessor of The City of Red Deer as indicated on page two through five of this decision.

The complaint was heard by the Local Assessment Review Board on the 25th day of June 2024, in Council Chambers at the City of Red Deer within the Province of Alberta.

Appeared on behalf of the Complainant: No One Appeared on behalf of the Complainant.

Appeared on behalf of the Respondent: H. Singh, AMAA, Property Assessor
K, Hall, B.Mgt, AMAA, Property Assessor

DECISION: For the reasons outlined herein, the complaint is dismissed.

MUNI CODE	FILE ID#	ROLL NUMBER	C Name	Original Assessment
0262	1890	30002041945	Edgevalley Consulting Ltd.	\$ 62,200
0262	1891	30002041940	Edgevalley Consulting Ltd.	\$ 63,100
0262	1892	30002041935	Edgevalley Consulting Ltd.	\$ 62,200
0262	1893	30002041925	Edgevalley Consulting Ltd.	\$ 63,200
0262	1894	30002041920	Edgevalley Consulting Ltd.	\$ 64,100
0262	1895	30002041915	Edgevalley Consulting Ltd.	\$ 63,200
0262	1896	30002041910	Edgevalley Consulting Ltd.	\$ 69,000
0262	1897	30002042395	Edgevalley Consulting Ltd.	\$ 63,200
0262	1898	30002042400	Edgevalley Consulting Ltd.	\$ 63,200
0262	1899	30002042410	Edgevalley Consulting Ltd.	\$ 63,200
0262	1900	30002042420	Edgevalley Consulting Ltd.	\$ 63,200
0262	1901	30002042430	Edgevalley Consulting Ltd.	\$ 63,200
0262	1902	30002042355	Edgevalley Consulting Ltd.	\$ 63,200
0262	1903	30002041995	Edgevalley Consulting Ltd.	\$ 59,600
0262	1904	30002041985	Edgevalley Consulting Ltd.	\$ 64,600
0262	1905	30002042075	Edgevalley Consulting Ltd.	\$ 64,600
0262	1906	30002042065	Edgevalley Consulting Ltd.	\$ 63,600
0262	1907	30002042060	Edgevalley Consulting Ltd.	\$ 64,500
0262	1908	30002042055	Edgevalley Consulting Ltd.	\$ 63,600
0262	1909	30002042050	Edgevalley Consulting Ltd.	\$ 64,500
0262	1910	30002042045	Edgevalley Consulting Ltd.	\$ 64,600
0262	1911	30002042040	Edgevalley Consulting Ltd.	\$ 65,500
0262	1912	30002042035	Edgevalley Consulting Ltd.	\$ 64,600
0262	1913	30002042500	Edgevalley Consulting Ltd.	\$ 64,600
0262	1914	30002042505	Edgevalley Consulting Ltd.	\$ 64,600
0262	1915	30002042510	Edgevalley Consulting Ltd.	\$ 64,600
0262	1916	30002042520	Edgevalley Consulting Ltd.	\$ 64,600
0262	1917	30002042530	Edgevalley Consulting Ltd.	\$ 64,600
0262	1918	30002042465	Edgevalley Consulting Ltd.	\$ 64,600
0262	1919	30002042475	Edgevalley Consulting Ltd.	\$ 64,600

0262	1920	30002042120	Edgevalley Consulting Ltd.	\$	60,900
0262	1921	30002042125	Edgevalley Consulting Ltd.	\$	83,200
0262	1922	30002042110	Edgevalley Consulting Ltd.	\$	66,000
0262	1923	30002042090	Edgevalley Consulting Ltd.	\$	64,900
0262	1924	30002042200	Edgevalley Consulting Ltd.	\$	66,000
0262	1925	30002042190	Edgevalley Consulting Ltd.	\$	64,900
0262	1926	30002042185	Edgevalley Consulting Ltd.	\$	65,900
0262	1927	30002042180	Edgevalley Consulting Ltd.	\$	64,900
0262	1928	30002042175	Edgevalley Consulting Ltd.	\$	65,900
0262	1929	30002042170	Edgevalley Consulting Ltd.	\$	66,000
0262	1930	30002042160	Edgevalley Consulting Ltd.	\$	66,000
0262	1931	30002042605	Edgevalley Consulting Ltd.	\$	66,000
0262	1932	30002042615	Edgevalley Consulting Ltd.	\$	66,000
0262	1933	30002042620	Edgevalley Consulting Ltd.	\$	66,000
0262	1934	30002042625	Edgevalley Consulting Ltd.	\$	66,000
0262	1935	30002042635	Edgevalley Consulting Ltd.	\$	66,000
0262	1936	30002042555	Edgevalley Consulting Ltd.	\$	66,000
0262	1937	30002042570	Edgevalley Consulting Ltd.	\$	66,000
0262	1938	30002042580	Edgevalley Consulting Ltd.	\$	66,000
0262	1939	30002042250	Edgevalley Consulting Ltd.	\$	67,900
0262	1940	30002042235	Edgevalley Consulting Ltd.	\$	67,900
0262	1941	30002042215	Edgevalley Consulting Ltd.	\$	66,900
0262	1942	30002042325	Edgevalley Consulting Ltd.	\$	67,900
0262	1943	30002042315	Edgevalley Consulting Ltd.	\$	66,900
0262	1944	30002042310	Edgevalley Consulting Ltd.	\$	67,800
0262	1945	30002042305	Edgevalley Consulting Ltd.	\$	66,900
0262	1946	30002042300	Edgevalley Consulting Ltd.	\$	67,800
0262	1947	30002042285	Edgevalley Consulting Ltd.	\$	67,900
0262	1948	30002042710	Edgevalley Consulting Ltd.	\$	67,900
0262	1949	30002042715	Edgevalley Consulting Ltd.	\$	67,900
0262	1950	30002042720	Edgevalley Consulting Ltd.	\$	67,900
0262	1951	30002042725	Edgevalley Consulting Ltd.	\$	67,900

0262	1952	30002042730	Edgevalley Consulting Ltd.	\$	67,900
0262	1953	30002042740	Edgevalley Consulting Ltd.	\$	67,900
0262	1954	30002042660	Edgevalley Consulting Ltd.	\$	67,900
0262	1955	30002042675	Edgevalley Consulting Ltd.	\$	67,900
0262	1956	30002042685	Edgevalley Consulting Ltd.	\$	67,900
0262	1957	30002041950	Edgevalley Consulting Ltd.	\$	85,300
0262	1958	30002041970	Edgevalley Consulting Ltd.	\$	74,800
0262	1959	30002042070	Edgevalley Consulting Ltd.	\$	87,100
0262	1960	30002042030	Edgevalley Consulting Ltd.	\$	88,200
0262	1961	30002042495	Edgevalley Consulting Ltd.	\$	86,900
0262	1962	30002042135	Edgevalley Consulting Ltd.	\$	88,800
0262	1963	30002042095	Edgevalley Consulting Ltd.	\$	76,400
0262	1964	30002042155	Edgevalley Consulting Ltd.	\$	90,000
0262	1965	30002042600	Edgevalley Consulting Ltd.	\$	88,800
0262	1966	30002042560	Edgevalley Consulting Ltd.	\$	79,500
0262	1967	30002042260	Edgevalley Consulting Ltd.	\$	91,300
0262	1968	30002042220	Edgevalley Consulting Ltd.	\$	78,600
0262	1969	30002042320	Edgevalley Consulting Ltd.	\$	91,500
0262	1970	30002042280	Edgevalley Consulting Ltd.	\$	92,600
0262	1971	30002042705	Edgevalley Consulting Ltd.	\$	91,300
0262	1972	30002042665	Edgevalley Consulting Ltd.	\$	81,800
0262	1973	30002041860	Edgevalley Consulting Ltd.	\$	87,200
0262	1974	30002041885	Edgevalley Consulting Ltd.	\$	81,000
0262	1975	30002041870	Edgevalley Consulting Ltd.	\$	82,000
0262	1976	30002041860	Edgevalley Consulting Ltd.	\$	87,200
0262	1977	30002041905	Edgevalley Consulting Ltd.	\$	81,100
0262	1978	30002041900	Edgevalley Consulting Ltd.	\$	85,300
0262	1979	30002042390	Edgevalley Consulting Ltd.	\$	84,000
0262	1980	30002042340	Edgevalley Consulting Ltd.	\$	115,500
0262	1981	30002042345	Edgevalley Consulting Ltd.	\$	84,000
0262	1982	30002042380	Edgevalley Consulting Ltd.	\$	84,000
0262	1983	30002042005	Edgevalley Consulting Ltd.	\$	82,900

0262	1984	30002041960	Edgevalley Consulting Ltd.	\$	65,600
0262	1985	30002042485	Edgevalley Consulting Ltd.	\$	88,900
0262	1986	30002042490	Edgevalley Consulting Ltd.	\$	85,900
0262	1987	30002042525	Edgevalley Consulting Ltd.	\$	86,500
0262	1988	30002042535	Edgevalley Consulting Ltd.	\$	84,800
0262	1989	30002042440	Edgevalley Consulting Ltd.	\$	111,100
0262	1990	30002042445	Edgevalley Consulting Ltd.	\$	85,900
0262	1991	30002042480	Edgevalley Consulting Ltd.	\$	85,900
0262	1992	30002042130	Edgevalley Consulting Ltd.	\$	84,600
0262	1993	30002042115	Edgevalley Consulting Ltd.	\$	85,600
0262	1994	30002042205	Edgevalley Consulting Ltd.	\$	89,700
0262	1995	30002042590	Edgevalley Consulting Ltd.	\$	90,800
0262	1996	30002042595	Edgevalley Consulting Ltd.	\$	87,700
0262	1997	30002042630	Edgevalley Consulting Ltd.	\$	88,300
0262	1998	30002042540	Edgevalley Consulting Ltd.	\$	87,700
0262	1999	30002042550	Edgevalley Consulting Ltd.	\$	87,700
0262	2000	30002042575	Edgevalley Consulting Ltd.	\$	90,800
0262	2001	30002042585	Edgevalley Consulting Ltd.	\$	87,700
0262	2002	30002042255	Edgevalley Consulting Ltd.	\$	87,100
0262	2003	30002042240	Edgevalley Consulting Ltd.	\$	88,100
0262	2004	30002042330	Edgevalley Consulting Ltd.	\$	92,300
0262	2005	30002042210	Edgevalley Consulting Ltd.	\$	68,900
0262	2006	30002042695	Edgevalley Consulting Ltd.	\$	93,400
0262	2007	30002042700	Edgevalley Consulting Ltd.	\$	90,300
0262	2008	30002042735	Edgevalley Consulting Ltd.	\$	90,200
0262	2016	30002042195	Edgevalley Consulting Ltd.	\$	89,000

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] Each of the subject properties are a one or two bedroom unit located at 5120 62 Street in Red Deer, Alberta.

PROCEDURAL MATTERS

[3] The Presiding Officer confirmed that no Board Member raised any conflicts of interest with regard to matters before them.

[4] Neither party raised any objection to the panel hearing the complaint.

[5] The Complainant did not attend the hearing. The Board confirmed that the Complainant had been properly notified of the hearing and that no request for postponement or adjournment had been received. In accordance with section 463 of the Municipal Government Act

“If any person who is given notice of the hearing does not attend, the assessment review board must proceed to deal with the complaint if

(a) all persons required to be notified were given notice of the hearing, and

(b) no request for a postponement or an adjournment was received by the board or, if a request was received, no postponement or adjournment was granted by the board.”

[6] The hearing proceeded in the absence of the Complainant.

PRELIMINARY ISSUE: JURISDICTION

[7] The Board raised the preliminary issue as to whether this complaint fell within the jurisdiction of the Board.

[8] During the examination and review of the Assessment Review Board Complaint filed by the Complainant, it was noted that in section 2 (Property Information) the Residential property with 4 or more units box was checked in the property type section of the form for all properties.

[9] If there were four or more dwellings for each role number it would not be in the Board’s jurisdiction to hear the complaint according to Section 460.1(1) of the Municipal Government Act which states

460.1(1) *“A local assessment review board has jurisdiction to hear complaints about any matter referred to in [section 460\(5\)](#) that is shown on*

(a) an assessment notice for

(i) residential property with 3 or fewer dwelling units, or

(ii) farm land,

or

(b) a tax notice other than a property tax notice, business tax notice or improvement tax notice.”

- [10] The Respondent confirmed that each of the role numbers was in fact a single dwelling residence and that a mistake was made in completing the form.
- [11] Based on the Respondent's evidence, the Board determined that it did have jurisdiction to hear the complaint.

PRELIMINARY ISSUE: AUTHORIZED AGENT

- [12] The Board examined the paper copy of the email entered as exhibit C.1. The email was a notification by a party other than the owner that "...the Complainant is dropping the appeal."
- [13] The Respondent presented the Board with a City of Red Deer Agent Authorization Form showing that the author of the email had the owner's authorization to act as the owner's agent.
- [14] There was no completed Government of Alberta Assessment Complaints Agent Authorization form submitted to the Board.
- [15] The Board compared the Government of Alberta Agent Authorization Form with the form from the City of Red Deer. The Board noted that the City of Red Deer form did not identify the specific properties for which agent authorization was given. While it authorized the agent to "...to review the assessment of the property and/or assist with an appeal.", it did not specifically authorize the agent to withdraw the complaint (as the Alberta Agent Authorization Form does.) In addition, the preamble of the City of Red Deer form stated that the authorization "...is for assessment purposes only."
- [16] The Board concluded that the authorization granted through the City of Red Deer Agent Authorization Form did not extend to granting authority to the author of the email to dismiss the complaint. Thus, the email request to withdraw the complaint was considered invalid.
- [17] Given that the Board determined that the email was not authored by an authorized agent of the owner, the exhibit was struck from the record.

PRELIMINARY ISSUE: DISCLOSURE OF EVIDENCE

- [18] The Respondent contended that the Complainant had failed to disclose evidence to the Respondent within the timelines required under regulations. Further, the Respondent asserted that there was insufficient information to respond to or rebut the concerns. As a result of this failure and insufficient information, the Respondent asserted that the Board should not hear the Complainant's evidence and should dismiss the case.
- [19] The Respondent provided case law that they asserted supported their request for dismissal.
- [20] The Board confirmed that the Complainant filed no evidence or argument other than in section 5 (Reasons for Complaint) of the Assessment Review Board Complaint form.
- [21] The Board examined the two reasons listed in the Assessment Review Board Complaint form. The first referred to "...an impending \$10MM special assessment..." and this assessment having "...negatively affected the value and marketability of our units." The second statement referred to an unnamed developer and the value this developer placed on the units.

[22] Legislation does provide criteria that the Complainant must follow if they wish to make an assessment complaint. Section 460(1), Section 460(5) and Section 460(9) of the Municipal Government Act state

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 may be about any of the following matters, as shown on an assessment or tax notice:*

- (a) the description of a property or business;*
- (b) the name and mailing address of an assessed person or taxpayer;*
- (c) an assessment;*
- (d) an assessment class;*
- (e) an assessment sub-class;*
- (f) the type of property;*
- (g) the type of improvement;*
- (h) school support;*
- (i) whether the property is assessable;*
- (j) whether the property or business is exempt from taxation under Part 10;*
- (k) any extent to which the property is exempt from taxation under a bylaw under [section 364.1](#);*
- (l) whether the collection of tax on the property is deferred under a bylaw under [section 364.1](#).*

...

(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.”*

[23] The Board focused in on the legislated requirements of MGA section 460(9) and found the Complainant

- I. did not indicate what information shown on the assessment notice was incorrect.
- II. did not explain what respect the information was incorrect
- III. Did not explain what the correct information is.

[24] As a result, the Board determined that the Complainant did not meet the legislative requirements for a person wishing to make an assessment complaint.

[25] The Board reviewed the legislative requirements that a Complainant's disclosure must meet for the Board to hear the complaint. *Matters Related to Assessment and Complaints Regulations, 2018 AR 201/2017 (MRAC) section 5(2)a* states:

5(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;"

[26] The Board found there was no summary of evidence, reports or estimates of the amount of time to present. Further there was not sufficient detail to allow the Respondent to respond to or rebut the evidence. Specifically, the timing of and reason for the special assessment was not provided. Nor was the name of the developer, the developer's credentials or basis for valuation.

[27] The Board heard no evidence to dispute the applicability of the case law presented by the Respondent.

[28] The Board noted that it had no evidence that the Complainant wished to move forward with the complaint.

[29] Based on these observations the Board determined that the Complainant had not followed the rules with respect to disclosure of evidence as outlined in MRAC section 5(2)a. Specifically, the Complainant did not provide a complaint with either the required components or the level of detail the legislation requires for a complaint to be heard.

[30] Section 460(1), Section 460(5) and Section 467 of the Municipal Government Act states

467(1) *“An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.*

(1.1) *For greater certainty, the power to make a change under subsection (1) includes the power to increase or decrease an assessed value shown on an assessment roll or tax roll.*

(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\(9\)](#).*

(3) *An assessment review board must not alter any assessment that is fair and equitable, taking into consideration*

(a) the valuation and other standards set out in the regulations,

(b) the procedures set out in the regulations, and

(c) the assessments of similar property or businesses in the same municipality.

(4) *An assessment review board must not alter any assessment of farm land, machinery and equipment or railway property that has been prepared correctly in accordance with the regulations.”*

[31] The Board specifically noted the requirement in section 467(2) that it must dismiss any complaint that was not made in the proper time and did not comply with section 460(9). Given that the complainant did not comply with MGA section 460(9) and did not follow the rules of disclosure rules with respect to disclosure of evidence as outlined in MRAC section 5(2)a, the Board decided the complaint must be dismissed as per MGA section 467(2).

DECISION SUMMARY

[32] The Board dismisses the complaint.

[33] Dated at the Central Alberta Regional Assessment Review Board, in the City of Red Deer, in the Province of Alberta this 9th day of July, 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.



A. Wilson on behalf of A. Tarnoczi
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 – 140 pages provided by Clerk
2. R.1 Respondent Submission – 18 pages