

Central Alberta

Regional Assessment Review Board

LARB 0262 1019 2018

Complaint ID 1019

Roll No. 30000331180

LOCAL ASSESSMENT REVIEW BOARD DECISION

HEARING DATE: June 14, 2018

PRESIDING OFFICER: R. Schnell

BOARD MEMBER: M. Chalack

BOARD MEMBER: K. Waters

BETWEEN:

DARRYN BURANT

Complainant

-and-

THE 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: 30000331180

MUNICIPAL ADDRESS: 38 Asmundsen Close

ASSESSMENT AMOUNT: \$ \$ 551,000

The complaint was heard by the Local Assessment Review Board on the 14 day of June 2018, at The City of Red Deer, in the province of Alberta.

Appeared on behalf of the Complainant:

No Person

Appeared on behalf of the Respondent:

Travis Larder – Property Assessor for the City of Red Deer, Revenue & Assessment

Curtis Hall – Property Assessor for the City of Red Deer, Revenue & Assessment

DECISION: The complaint is dismissed for failing to meet the legislated requirements of the *Municipal Government Act*.

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”], and The City of Red Deer, Bylaw No. 3474/2011, *Regional Assessment Review Board Bylaw* (November 14, 2011).

PROPERTY DESCRIPTION AND BACKGROUND

- [2] The subject property is a single family dwelling located at 38 Asmundsen Close in the Anders subdivision in the south end of the City of Red Deer.
- [3] A property assessment complaint was submitted to the Board by the Complainant on March 20, 2018.
- [4] Confirmation of the Complainant & Notice of Hearing was sent to the parties on April 24, 2018.

PRELIMINARY MATTERS

- [5] The Board Chair confirmed that no Board Member raised any conflicts of interest with regard to matters before them, although it was noted that panel member Ken Waters had a previous professional affiliation with Travis Larder.
- [6] The Respondent raised no objection to the panel hearing the complaint. The Complainant was not in attendance.
- [7] As a preliminary issue, the Respondent requested that the Board dismiss the complaint due to lack of evidence.
- [8] Given that no one was in attendance on behalf of the Complainant, and there was no representation by the Complainant, the Board sought and received input from the Respondent in support of the request to dismiss.
- [9] The Board confirmed that no evidence or information other than the complaint form was provided from the Complainant in respect to the complaint, and that no request made for abridgment or expansion of time pursuant to section 6 of Matters Relating to Assessment Complaint [MRAC].
- [10] The Board confirmed the Respondents request and entered the following Exhibits into the record:
- A.1 – Hearing Materials provided by Clerk (5 Pages)

- [11] The Board noted that in accordance with section 16(1) of MRAC personal attendance is not required; however no written presentation was filed with the Board by or on behalf of the Complainant.
- [12] Since the Complainant submitted no further evidence or information other than what was contained in the complaint form, the Board finds that alone as sufficient grounds to grant the request for dismissal.
- [13] The Board however further finds that the Complainant specifically failed to meet the requirements set out in section 4 of MRAC which reads in part as follows:

“4(2)(a)(i) 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.”*

In so finding, the Board states that there is nothing in the complaint form that provides the Board with any evidence or argument to support the complaint which might be accepted as compliance with section 4.

- [14] The Board also finds the Complainant failed to meet the statutory requirements of section 460(7) of the MGA, which reads:

“A complaint under subsection (7) must

- (a) indicate what information shown of 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.”*

Specifically, the Complainant provided no information on the complaint form explaining “what information is incorrect” on the assessment notice, or indicating “what the correct information is” as required by subsection (b) and (c).

- [15] As provided by section 467(2) of the MGA *"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)"*.
- [16] In closing, the Board acknowledged the comments made by the Respondent and expressed its concern respecting the significant time, resources, and public cost associated with the preparation of the Respondents disclosure as well as hearing costs when a complainant only files a complaint and then, not only fails to comply with any of the legislative requirements regarding disclosure, but also fails to appear at the hearing.

DECISION SUMMARY

- [17] Based on the reasons herein, the Board grants the Respondent's request to dismiss the Complaint, finding no cause to proceed.
- [18] Dated at the Central Alberta Regional Assessment Review Board, in the city of Red Deer, in the Province of Alberta this 05 day of July, 2018 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.



Robert Schnell
Presiding Officer

This decision can be appealed to the Court of Queen's Bench. 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 within 60 days of being notified 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

A.1 Hearing Materials provided by Clerk (5 Pages)