TOWN OF EDSON COMPOSITE ASSESSMENT REVIEW BOARD NO. 0100 30743/2010

IN THE MATTER OF A COMPLAINT filed with the Town of Edson Composite Assessment Review Board (Board) pursuant to Part 11of the *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

BETWEEN:

Samco Developments Ltd. - Complainant

-and-

Town of Edson - Respondent

BEFORE:

L. Patrick, Presiding Officer K. Zahara, Member B. Boyce, Member

PRESENT:

For the Complainant:

No one appeared for the Complainant.

For the Respondent:

N. Bell, Valuations West Ltd., Town of Edson Assessor

Also Present: A. Dechambeau, CARB Clerk

This is a complaint to the Town of Edson Composite Assessment Review Board in respect of property assessment prepared by the assessor appointed by the Town of Edson and entered in the 2010 assessment roll as follows:

ROLL NUMBER:	30743
HEARING NUMBER:	EDS30743
LEGAL DESCRIPTION	Plan OO2 3623 Block 1 Lot 3
ASSESSMENT:	\$1,065,310

This complaint was heard on the 21st day of October, 2010 at 605 - 50 Street, Edson Alberta in the council chambers.

PART A: BACKGROUND AND DESCRIPTION OF PROPERTY UNDER COMPLAINT

The subject is an unserviced light industrial building located on a parcel of land containing 15.81 acres. The complaint was made by a letter in writing to the Town of Edson dated June 30, 2010 which indicated the assessment was unfair but was not contained on the Assessment Review Board Form as prescribed in Schedule 1 of the *Matters Relating to Assessment Complaints Regulation AR 310/2009* (MRAC) nor was the required fee submitted as prescribed in Schedule 2 of said Regulation.

PART B: PROCEDURAL OR JURISDICTIONAL MATTERS

The Complainant must submit certain information in respect to making a complaint of an assessment as set forth in the Act and the Regulations made pursuant to the Act. The Assessment Review Board Form properly completed would contain such information and enable the Complainant to comply with the requirement. The acceptable alternative to using the form would be to submit the necessary information in a letter or similar written form in order to meet the mandatory requirement. It is to be noted that the Complainant did not submit an evidence disclosure package nor make an appearance in this matter even though the Respondent issued a notice of hearing. In such event, section 463 of the Act requires the Board to order a hearing take place and accordingly does so.

PART C: ISSUES

Has the Complainant complied with the requirements of section 2(1) of MRAC.

Respondent's Position:

The Respondent submits that the Complainant has not met the requirements of the legislation regarding the information and fee to be submitted and that in such case the Board must in accordance with section 2(2) of MRAC dismiss the complaint.

PART D: DECISION

The Board finds that the complaint does not comply with MRAC and accordingly the complaint is dismissed and the assessment is confirmed at \$1,065,310.

REASONS:

The Complainant has not met the requirements of the Act and Regulation and that in such case the Board is directed by the legislation that it must dismiss the complaint. In some instances the Board is given latitude in application of the rules respecting certain filing requirements; however, that is not the case in this matter and accordingly the Board has applied the legislative provision applicable

It is so ordered.

Dated at the Town of Edson in the Province of Alberta, this 9th day of November 2010.

L. Patrick, Presiding Officer